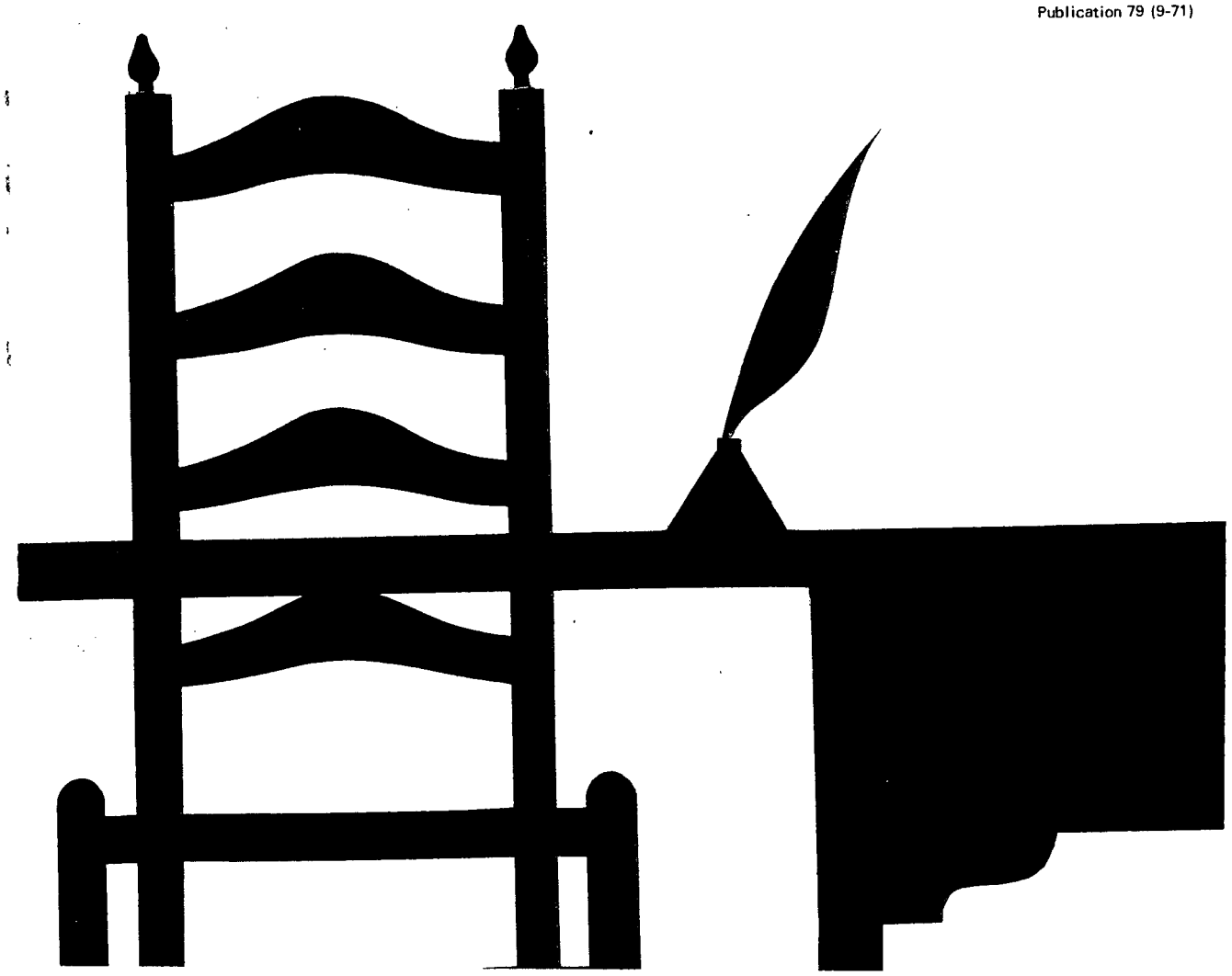
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STATISTICS OF INCOME 1969

INDIVIDUAL INCOME TAX RETURNS

Department of the Treasury
Internal Revenue Service

Publication 79 (9-71)



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

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Estate Tax Returns for 1969
Personal Wealth Estimated from Estate Tax Returns, 1969
Fiduciary Income Tax Returns for 1970

STATISTICS OF INCOME 1969

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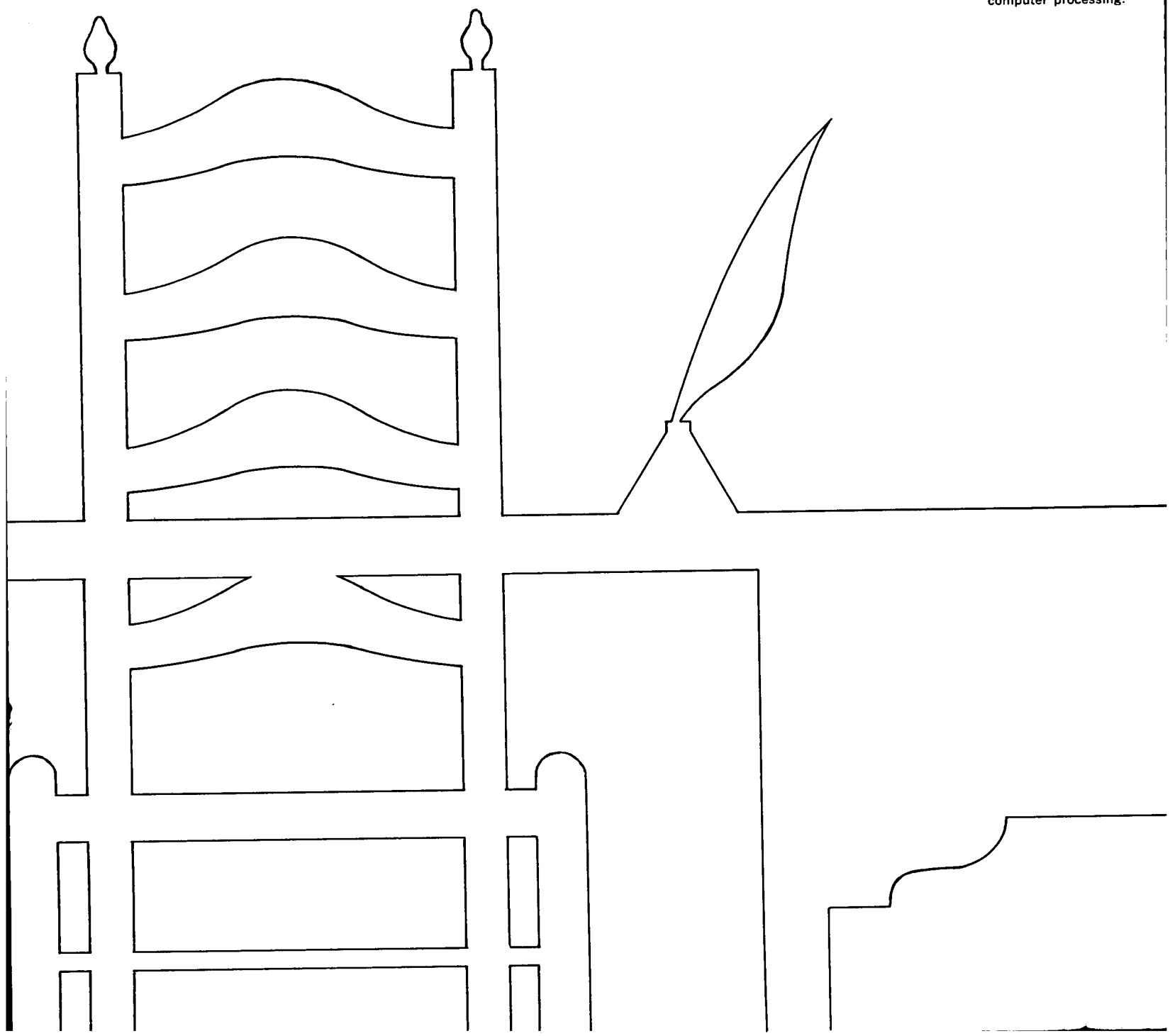
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This report was prepared in the Income, Finance, and Wealth Branch by the Individual Income Statistics Staff under the direction of Jack Blacksin.

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



Letter of Transmittal

Treasury Department,
Office of the Commissioner of Internal Revenue,
Washington, D. C., August 27, 1971.

Dear Mr. Secretary:

We are transmitting the complete report, *Statistics of Income--1969, Individual Income Tax Returns.* This report was prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code, which prescribes that statistics be published annually with respect to the operation of the income tax law.

This *Statistics of Income* publication is based on data from a sample drawn from the over 75 million individual income tax returns filed during calendar year 1970. Included in the report is information on a full year of operation of the income tax surcharge imposed April 1, 1968. Information from the Wage and Tax Statements (Form W-2) attached to the individual income tax returns is included for the first time. Other subjects covered include patterns of income reported on returns, characteristics of returns with farm income, types of deductions, and size of tax by size of income.

This report also features data presented biennially for the 125 largest standard metropolitan statistical areas in the Nation, in addition to annual information for States and regions.

Johnnie M. Walters

Commissioner of Internal Revenue.

Hon. John B. Connally,
Secretary of the Treasury.

Foreword

The data presented for individual income tax returns are estimates based on a stratified sample of Form 1040 returns, and represent coverage of all individual tax returns filed by the Nation's taxpayers for income year 1969.

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

Section 6 contains an explanation of the classifications and terms used in this report. The sources and limitations of data and return-sampling procedures are described in section 7. Historical data covering comparable income and tax data for income years 1960 through 1969 are presented in section 8. Reproduction of the 1969 tax forms and instructions (section 9) and an index (section 10) are provided to further aid readers in using and understanding the data.

The Internal Revenue Code of 1954, as amended, provides the legal basis for tax activity detailed in this report. Amendments affecting data for 1969 include provisions for:

(1) The extension of the 10 percent income tax surcharge to cover all of calendar year 1969.

(2) The termination, as of April 19, 1969, of the investment credit except that (a) the termination did not apply to property which the taxpayer was obligated to construct pursuant to a binding contract in effect prior to the termination date and (b) it continued to be allowed, within limitations, on unused credits carried over from prior year investments.

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

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

(1) Returns of married taxpayers filing separately,

(2) Income and tax statement from Form W-2,

(3) Sources of income and tax items for all returns with farm income or loss,

(4) Sex of taxpayer,

(5) Selected items for returns with minimum standard deduction or 10 percent standard deduction,

(6) Size of tax by adjusted gross income classes,

(7) Characteristics of joint returns with both taxpayers age 65 or over,

(8) State data by marital status.

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

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Section 1

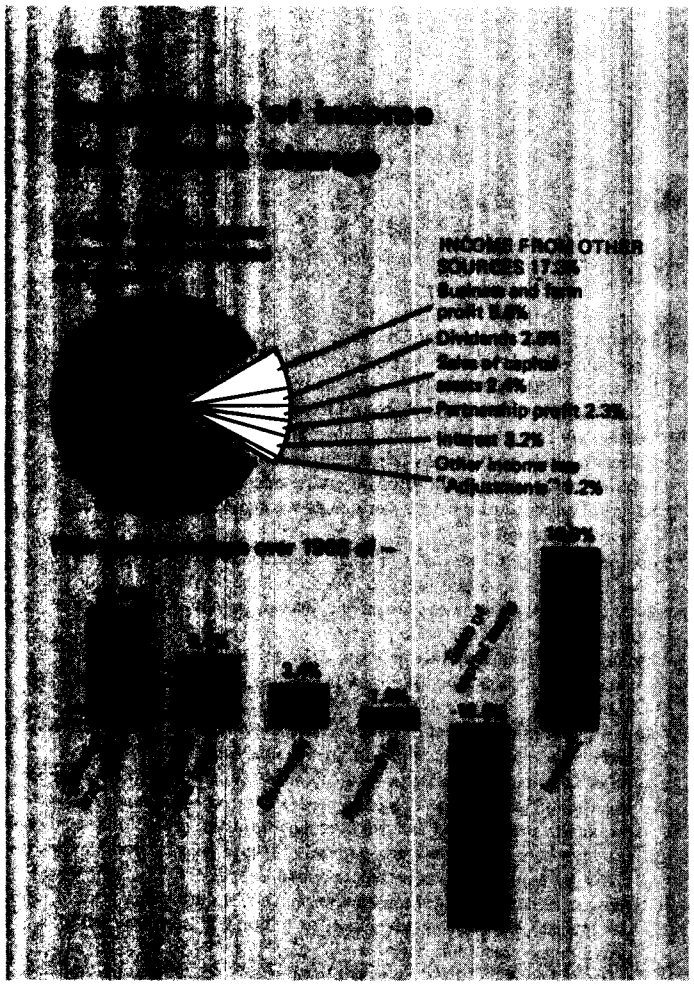
Returns Filed and Sources of Income

TAXPAYERS' INCOME EXCEEDED $600 BILLION

Taxpayers' adjusted gross income reported on their 1969 individual returns totaled $603.5 billion, increasing by $49.1 billion or 8.9 percent over 1968. Table 1A and chart 1A show that most of the major sources of income except net gain from sales of capital assets and net income from rents and royalties increased over 1968 levels. Capital gains registered a sharp drop of 18.9 percent, contrasting markedly with the 31.5 percent increase for 1968 over 1967.

Income tax liability of individuals, labelled "income tax after credits" in table 1A and chart 1B, totaled $86.6 billion for 1969. This was $10.0 billion or 13 percent more than the comparable figure for 1968 and was the second largest single-year increase since the enactment of the Internal Revenue Code of 1954. The increase in tax liability was associated with three important developments delineated in chart 1B: (1) an increase of 3 percent in returns filed, (2) an increase of 9 percent in adjusted gross income, and (3) the extension of the surcharge on income tax before credits to cover the whole of calendar year 1969.

A 49 percent increase in the surcharge was attributable not only to the increase in income tax before credits to which the surcharge was applied but also to the imposition of the surcharge at the 10 percent rate for the full year. For 1968, the 10 percent surcharge was in effect for only the last 9 months of the year amounting, in effect, to a 7.5 percent surcharge. For 1969, the surcharge totaled $7.7 billion. This was less than 10 percent based on the income tax before credits shown throughout this report, partly because only 52.3 million of the 64.2 million returns with tax before credits showed the amount of the surcharge. The smaller number and also the smaller amount resulted from the



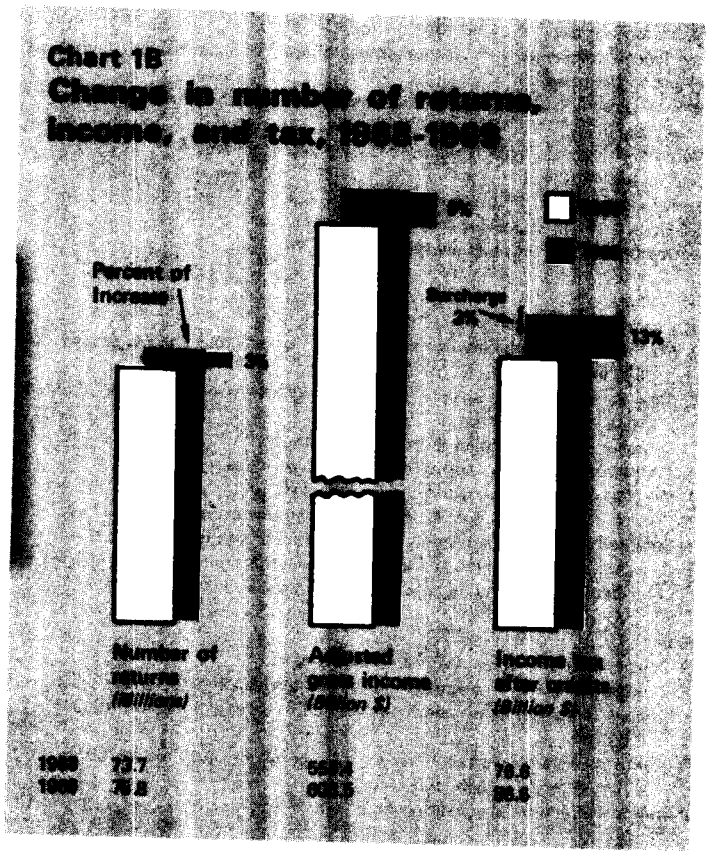


Table 1A.—RETURNS, INCOME, AND TAXES, 1968 AND 1969
[Money amounts in millions of dollars]

Item	1968	1969	Increase or decrease (-), 1969 over 1968
	(1)	(2)	(3)
Number of returns, total	73,728,708	75,834,388	2,105,680
Taxable	61,288,708	63,721,394	2,432,686
Nontaxable	12,440,000	12,112,994	-327,006
Adjusted gross income (less deficit)	554,420	603,546	49,126
Sources of income:			
Salaries and wages (gross)	451,505	498,865	47,360
Business and profession net profit less net loss	28,920	30,412	1,492
Farm net profit less net loss	3,127	3,578	451
Partnership and Small Business Corporation net profit less net loss	13,455	13,693	238
Sales of capital assets net gain less net loss	17,990	14,583	-3,407
Dividends (in adjusted gross income)	15,222	15,740	518
Interest received	16,782	19,626	2,844
Rent and royalty net income less net loss	3,475	3,335	-140
Estates and trusts net income less net loss	1,138	1,418	280
Other sources (net)[1]	2,808	2,298	-510
Taxable income	352,800	388,820	36,020
Income tax after credits	76,638	86,568	9,930
Self-employment tax	1,724	1,898	174

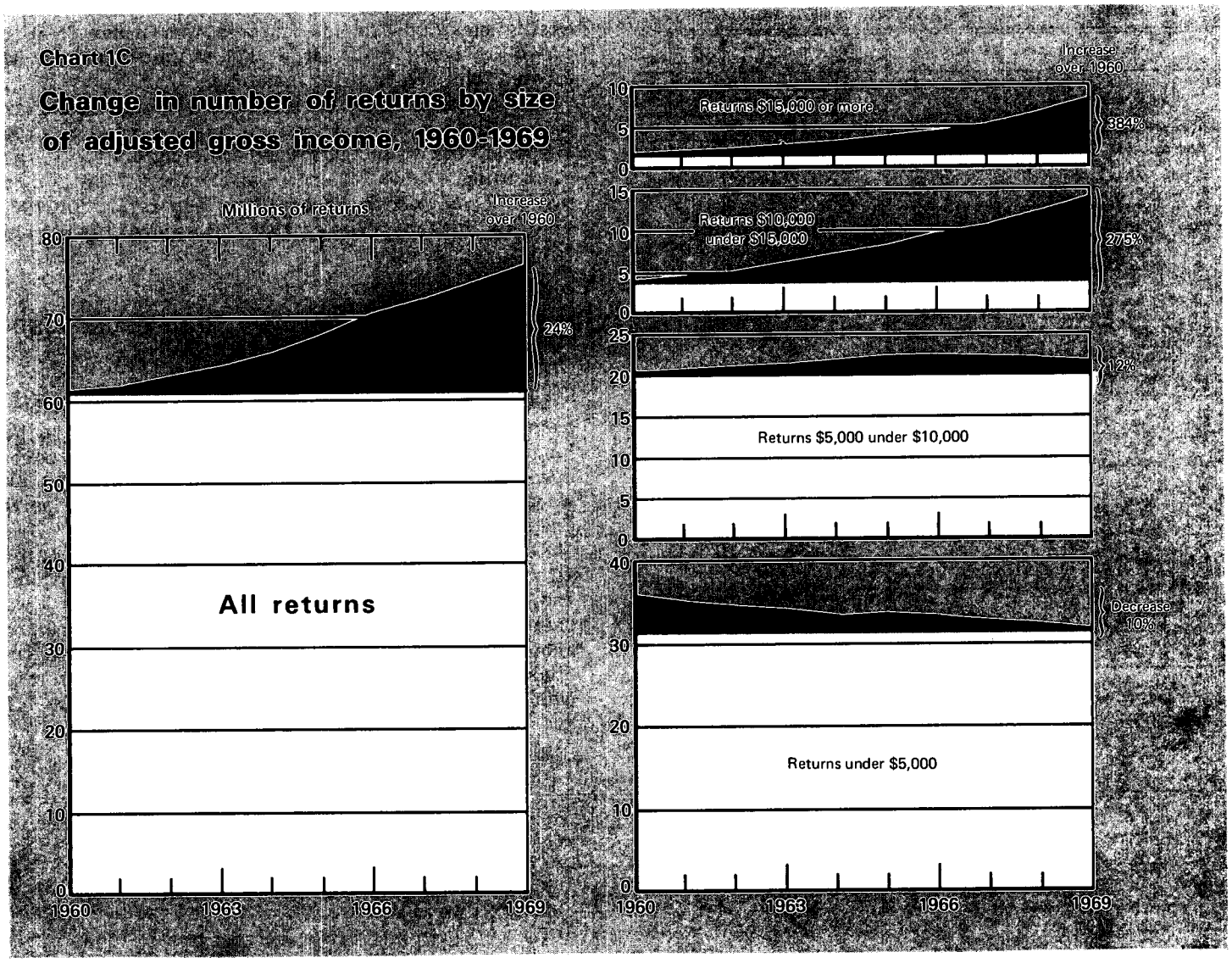
[1]Includes income from pensions and annuities, ordinary gain from depreciable property, other property income or loss, and other sources net less statutory adjustments to adjusted gross income. See "Other sources (net)" in "Explanation of Classifications and Terms."
NOTE: Amount detail may not add to total because of rounding.

following: (1) taxpayers with small amounts of tax up to $148, $223, or $293, depending on marital status, were exempt from the surcharge, (2) the surcharge was applied at an effective rate of less than 10 percent when tax was less than twice these amounts, (3) one credit was actually allowed in computing tax for surcharge purposes, the retirement income credit, and in some cases this credit may have been large enough to offset the income tax completely, and (4) for a few returns, including some for income years prior to 1969 or for noncalendar years, the surcharge may not have applied, or may have applied at a lower rate.

Table 1B.—NUMBER OF RETURNS BY MARITAL STATUS AND ADJUSTED GROSS INCOME CLASSES, 1968 AND 1969
[Taxable and nontaxable returns]

Adjusted gross income class and marital status	1968	1969	Change, 1968 to 1969
	(1)	(2)	(3)
All adjusted gross income classes	73,728,708	75,834,388	2,105,680
Joint returns of husbands and wives	41,344,129	42,429,638	1,085,509
Separate returns of husbands and wives	2,798,324	2,737,403	-60,921
Returns of heads of households	2,395,694	2,879,840	484,146
Returns of surviving spouses	230,457	294,360	63,903
Returns of single persons	26,960,104	27,493,147	533,043
Under $5,000, total[1]	31,943,514	31,405,265	-538,249
Joint returns of husbands and wives	8,105,122	7,561,573	-543,549
Separate returns of husbands and wives	1,967,824	1,815,761	-152,063
Returns of heads of households	1,055,235	1,399,321	344,086
Returns of surviving spouses	119,122	194,531	75,409
Returns of single persons	20,696,211	20,434,079	-262,132
$5,000 under $10,000, total	23,334,007	22,657,528	-676,479
Joint returns of husbands and wives	16,297,851	15,048,020	-1,249,831
Separate returns of husbands and wives	710,072	735,092	25,020
Returns of heads of households	1,078,064	1,169,978	91,914
Returns of surviving spouses	85,476	69,679	-15,797
Returns of single persons	5,162,544	5,634,759	472,215
$10,000 under $15,000, total	11,985,301	13,649,392	1,664,091
Joint returns of husbands and wives	10,910,510	12,233,585	1,323,075
Separate returns of husbands and wives	83,880	129,501	45,621
Returns of heads of households	194,072	221,272	27,200
Returns of surviving spouses	16,713	21,252	4,539
Returns of single persons	780,126	1,043,782	263,656
$15,000 or more, total	6,465,886	8,122,203	1,656,317
Joint returns of husbands and wives	6,030,646	7,536,460	1,555,814
Separate returns of husbands and wives	36,548	57,049	20,501
Returns of heads of households	68,323	89,269	20,946
Returns of surviving spouses	9,146	8,898	-248
Returns of single persons	321,223	380,527	59,304

[1]Includes returns with no adjusted gross income.
NOTE: Detail may not add to total because of rounding.



LOW-INCOME TAXPAYERS MADE INCREASED USE OF HEAD OF HOUSEHOLD AND SURVIVING SPOUSE TAX RATES

The total number of returns filed increased by 2.8 percent from 1968 to 1969. The increase was due entirely to returns with adjusted gross income of $10,000 or more; returns with income under $5,000 and those with income of $5,000 under $10,000 decreased by 1.6 percent and 2.8 percent, respectively. Chart 1C shows that the number of returns with income under $5,000 declined steadily during the 1960's, while returns with income of $10,000 or more were increasing; the number of returns with income of $5,000 or more increased from 1960 to 1966 then decreased from 1966 to 1969.

Table 1B shows that, for 1969, returns filed by heads of households and surviving spouses did not follow the general trend. In contrast to the moderate, 2.8 percent, increase for all returns, head of household returns increased by 20.2 percent and surviving spouse returns by 27.7 percent. Moreover, the increase was concentrated among returns with income under $5,000, whereas the number of returns for every other marital status group in that income class declined.

Filing as head of household or surviving spouse afforded special tax benefits to the unmarried (widowed or divorced) taxpayer who was maintaining a household for his or her children. Neither marital status could be claimed on the short punchcard Form 1040A, used through tax year 1968, so that a low-income person eligible to file as head of household or surviving spouse may not have done so because he chose to use Form 1040A. For 1969, with only one tax form available, many of these taxpayers may have made use of this more beneficial tax computation.

MARRIED PERSONS FILED SEPARATE RETURNS MAINLY WHEN BOTH SPOUSES HAD INCOME

When a separate return was filed by a married person who wished to file independently of his spouse, each spouse reported his own income, exemptions, deductions, and tax. In certain cases, a married taxpayer used this filing method even though his spouse earned no income, and he was thus entitled to claim an exemption for both himself and his spouse. By filing separately, the taxpayer became solely liable for any tax due on his re-

Table 1C.—SEPARATE RETURNS OF HUSBANDS AND WIVES: NUMBER OF RETURNS BY SPOUSE-FILING STATUS AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns	Spouse filing	Spouse not filing
	(1)	(2)	(3)
Grand total	2,737,403	2,348,307	389,096
Taxable returns, total	2,152,742	1,946,376	206,366
Under $1,000	42,896	41,231	(*)
$1,000 under $2,000	252,650	230,602	22,048
$2,000 under $3,000	291,232	271,405	19,827
$3,000 under $4,000	365,837	325,444	40,393
$4,000 under $5,000	291,080	260,623	30,457
$5,000 under $6,000	245,035	225,550	19,485
$6,000 under $7,000	160,134	140,777	19,357
$7,000 under $8,000	136,303	120,596	15,707
$8,000 under $9,000	111,724	99,208	12,516
$9,000 under $10,000	70,333	63,239	(*)
$10,000 under $15,000	129,021	117,566	11,455
$15,000 under $20,000	29,057	25,878	3,179
$20,000 under $25,000	11,119	9,680	1,439
$25,000 under $30,000	5,325	4,538	787
$30,000 under $50,000	7,684	7,129	555
$50,000 under $100,000	2,517	2,181	336
$100,000 under $200,000	497	458	39
$200,000 under $500,000	213	190	23
$500,000 under $1,000,000	47	44	3
$1,000,000 or more	38	37	1
Nontaxable returns, total	584,661	401,931	182,730
No adjusted gross income	17,243	13,220	(*)
Under $600	122,295	109,714	12,581
$600 under $1,000	125,324	88,490	36,834
$1,000 under $2,000	176,097	115,205	60,892
$2,000 under $3,000	73,123	38,434	34,689
$3,000 under $4,000	37,997	18,408	19,589
$4,000 under $5,000	19,987	9,819	14,122
$5,000 or more	12,595	8,641	
Returns under $5,000	1,815,761	1,522,595	293,166
Returns $5,000 under $10,000	735,092	657,212	77,880
Returns $10,000 under $15,000	129,501	117,845	11,656
Returns $15,000 or more	57,049	50,655	6,394

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

turn, and solely eligible to receive any refunds. However, unless his taxable income was under $500, he ended up being taxed at a higher rate than if he had elected joint return filing status.

For the first time, on the 1969 Form 1040, the taxpayer filing a separate return was supposed to check a special box to indicate whether or not his spouse was also filing. Table 1C shows that of the 2.7 million returns of married persons filing separately for 1969, only 0.4 million indicated that the spouse was not also filing.

PATTERNS OF INCOME VIRTUALLY UNCHANGED OVER 2-YEAR PERIOD

In classifying a return for patterns of income tables, each source of income reported was classified as belonging to one of four categories. The four categories used in classifying the returns were salaries and wages, business income, income from sales of property, and all other income (mainly from investments).

As shown in table 1D, somewhat more than half of all returns for 1969 showed only one category of income, and, as expected, in the vast majority of cases it was salaries and wages. Roughly one-third of the returns showed two categories of income and these usually included salaries and wages and "all other income," which encompasses interest and dividends. Table 1.11

Table 1D.—SELECTED PATTERNS OF INCOME BY INCOME CATEGORY

[Money amounts in thousands of dollars]

Income category	Total, all returns	Returns with—			
		One category	Two categories	Three categories	Four categories
	(1)	(2)	(3)	(4)	(5)
NUMBER OF RETURNS					
Totals, all income categories	75,834,388	39,089,584	26,686,537	8,223,966	1,834,301
Salaries and wages (gross)	67,855,186	35,445,448	23,644,650	6,930,787	1,834,301
Business net income or loss[1]	10,612,015	1,038,687	3,572,898	4,166,129	1,834,301
Sales of property net gain or loss[2]	9,355,283	9,259	1,854,387	5,657,336	1,834,301
Other sources (net)[3]	36,649,276	2,596,190	24,301,139	7,917,646	1,834,301
AMOUNTS[4]					
Totals, all income categories	610,460,527	204,927,680	245,299,683	117,988,682	42,244,482
Salaries and wages (gross)	498,864,696	191,512,528	208,786,714	76,658,734	21,906,719
Business net income or loss[1]	47,682,042	4,547,392	14,274,190	20,483,312	8,377,148
Sales of property net gain or loss[2]	14,635,596	23,240	2,313,395	6,731,867	5,567,094
Other sources (net)[3]	49,278,194	8,844,520	19,925,384	14,114,769	6,393,521

[1]Includes business or profession, farm, partnership and Small Business Corporation net profit or net loss.
[2]Includes gain or loss from sales of capital assets, gain from sales of depreciable property, and gain or loss from sales of property other than capital assets.
[3]Includes dividends in adjusted gross income, interest received, rent, royalty, estate and trust, net income or net loss, pension and annuities, other sources net income or loss, and income or loss not allocable.
[4]Entries in this portion of the table do not overlap, as an example, for the 23,644,650 returns with salaries and wages and one other income category, the total amount of salaries and wages of these returns was $208,786,714,000.

Table 1E.—NONTAXABLE RETURNS BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Total deductions	Exemptions		Taxable income	Income tax before credits	Surcharge	Tax credits
				Number	Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	12,112,994	[1]15,326,575	8,103,384	28,976,996	17,386,198	665,758	128,966	8,094	137,757
Under $5,000	11,708,022	[1]12,016,126	6,115,772	26,563,600	15,938,160	240,278	33,808	146	34,039
$5,000 under $10,000	364,981	2,288,967	976,818	2,251,529	1,350,917	224,740	34,861	2,097	36,960
$10,000 under $15,000	23,993	283,212	219,740	102,200	61,320	66,759	11,904	1,147	13,220
$15,000 or more	15,998	738,270	791,053	59,667	35,800	133,981	48,393	4,704	53,539

[1]Adjusted gross income less deficit.

presents data for each of the fifteen combinations of one to four categories of income. It shows virtually no change in the percentage distribution of returns over the fifteen patterns of income since 1967, the last year for which such data were presented.

NONTAXABLE RETURNS

Characteristics of nontaxable returns are summarized in table 1E. About one of every six returns was nontaxable, that is, the returns showed no income tax after credits for 1969. About 97 percent of these returns indicated adjusted gross income under $5,000. The dollar amount of exemptions on nontaxable returns with adjusted gross income under $5,000 exceeded the adjusted gross income, indicating that many of these lower income taxpayers had less than $600 of income for each exemption to which they were entitled.

Table 1E also shows that, for taxpayers with income of $15,000 or more who paid no income tax, total deductions exceeded adjusted gross income. Some taxpayers reported deductions in excess of their income in order to qualify for the charitable contribution carryover. The carryover provision allowed taxpayers to "use up" in any of the 5 succeeding years that portion of their contributions to certain charitable institutions which could not be deducted in the current year, provided they were within the percentage ceiling limitation for each year.

More detailed information on nontaxable returns is shown in basic table 1.9. It shows that the 12.1 million nontaxable returns consisted of 0.5 million returns with no adjusted gross income, 11.2 million returns with positive adjusted gross income which was fully offset by personal deductions and exemptions, and 0.5 million returns with taxable income but with the tax offset by credits. Tax credits included those granted on retirement income for certain types of investments, and for taxes paid to foreign governments.

While nearly all nontaxable returns showed modest levels of income, there were also 745 returns that showed adjusted gross income of $100,000 or more. Total adjusted gross income on these high income returns amounted to $338.0 million. The major reason for their nontaxability was the $432.1 million of personal deductions reported. Data published for tax year 1968, the last year for which we tabulated deductions by type, revealed that over half these deductions resulted from contributions to charitable, religious, and educational organizations. Personal exemptions totaled $1.6 million for 1969. Only $295.9 million of these deductions and exemptions were subtracted from adjusted gross income in the computation of taxable income. The amount left over was in excess of adjusted gross income and could not be used (although some of the charitable contributions in excess of income may have been carried over and used in a later year). After deduction of these amounts, 655 of these high-income returns had no taxable income and 90 had taxable income of $42.1 million in aggregate.

On the 90 nontaxable returns with taxable income, income tax before credits of nearly $27.8 million was assessed as well as the additional surcharge which totaled $2.8 million. These assessments were, however, more than offset by $30.7 million of statutory tax credits, of which the major type, the credit for tax paid to a foreign government, amounted to $29.2 million.

DIVIDENDS ON 4.5 MILLION RETURNS TAX FREE

Each taxpayer may have been eligible to exclude up to $100 of his dividend income in computing adjusted gross income. The logic for this preferential treatment was that dividends represented the profits of U.S. corporations that had already been taxed at the corporate

Table 1F.—DIVIDENDS BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Domestic and foreign dividends received, total		Dividend exclusion		Dividends in adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total	12,160,275	16,926,460	11,606,477	1,186,856	7,658,789	15,739,608
No adjusted gross income	85.046	112,243	80,317	7,966	55,308	104,277
Under $600	121,895	26,060	108,620	7,610	66,605	18,450
$600 under $1,000	184,840	55,133	166,787	12,775	126,507	42,358
$1,000 under $2,000	633,810	256,319	585,648	50,810	439,915	205,508
$2,000 under $3,000	581,891	314,441	550,231	51,469	420,433	262,972
$3,000 under $4,000	588,273	376,139	543,510	53,533	420,016	322,605
$4,000 under $5,000	480,797	300,047	456,009	43,959	334,863	256,089
$5,000 under $6,000	549,788	418,422	523,098	49,335	372,995	369,088
$6,000 under $7,000	499,876	314,667	471,377	42,663	308,938	272,003
$7,000 under $8,000	552,086	347,492	521,529	47,792	338,739	299,700
$8,000 under $9,000	597,147	369,026	559,322	49,840	350,722	319,186
$9,000 under $10,000	622,970	410,398	592,688	54,646	362,250	355,753
$10,000 under $15,000	2,794,415	1,738,592	2,666,629	245,957	1,464,846	1,492,636
$15,000 under $20,000	1,678,971	1,375,696	1,623,176	174,666	954,542	1,201,027
$20,000 under $25,000	811,947	1,047,680	794,219	96,870	526,387	950,813
$25,000 under $30,000	419,180	914,375	413,427	54,642	306,829	859,735
$30,000 under $50,000	598,535	2,242,715	592,891	85,569	483,428	2,157,144
$50,000 under $100,000	282,320	2,522,333	280,825	44,179	252,224	2,478,165
$100,000 under $200,000	58,823	1,644,603	58,570	9,625	55,996	1,634,973
$200,000 under $500,000	14,071	1,142,298	14,020	2,348	13,714	1,139,947
$500,000 under $1,000,000	2,419	421,351	2,413	406	2,372	420,945
$1,000,000 or more	1,175	576,430	1,171	196	1,160	576,234
Returns under $5,000	2,676,552	1,440,381	2,491,122	228,122	1,863,647	1,212,260
Returns $5,000 under $10,000	2,821,867	1,860,005	2,668,014	244,276	1,733,644	1,615,729
Returns $10,000 under $15,000	2,794,415	1,738,592	2,666,629	245,957	1,464,846	1,492,636
Returns $15,000 or more	3,867,441	11,887,482	3,780,712	468,501	2,596,652	11,418,983

NOTE: Amount detail may not add to total because of rounding.

Table 1G.—SELECTED CHARACTERISTICS OF RETURNS WITH FORM W-2 ATTACHED BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Salaries and wages		Income tax after credits	Income tax withheld[1]		Form W-2, Wage and Tax Statement					
								Income tax information				Social security information	
								Wages and other compensation[2]		Income tax withheld		Social security taxes (FICA)	
			Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	66,701,493	535,202,513	66,644,559	493,740,255	74,736,365	65,853,719	75,169,011	66,700,995	492,389,227	65,405,906	74,941,518	62,907,636	17,153,490
Under $5,000	25,883,391	58,064,295	25,845,298	57,997,392	4,262,191	25,167,068	6,956,834	25,883,138	58,135,314	24,965,321	6,888,205	24,859,212	2,637,289
$5,000 under $10,000	20,803,505	155,145,549	20,794,319	149,909,163	17,029,860	20,701,038	20,477,046	20,803,505	149,550,568	20,572,321	20,325,818	19,384,389	6,189,863
$10,000 under $15,000	12,921,825	156,770,219	12,917,125	150,670,364	20,448,367	12,922,589	22,779,064	12,921,656	150,398,322	12,857,517	22,921,501	12,119,546	5,192,504
$15,000 or more	7,092,772	165,222,450	7,087,817	135,163,336	32,995,947	7,063,024	24,956,067	7,092,696	134,305,023	7,010,747	24,805,994	6,544,489	3,133,834

[1]Includes excess social security taxes withheld.
[2]A small number of returns (498) had wages of other compensation subject to FICA but not subject to the withholding of income tax.

level. Dividends from foreign corporations were not eligible for the exclusion. In the case of a husband and wife filing a joint return, each spouse could exclude up to $100 of eligible dividends.

Table 1F shows that $1.2 billion of the $16.9 billion of dividends reported on tax returns were excluded from adjusted gross income. Of the 12.2 million taxpayers reporting such income, 4.5 million excluded the entire amount, indicating that their total dividend income was less than the allowable exclusion.

W-2 WAGE AND TAX STATEMENT PROVIDED

Tabulations of items shown on Form W-2, the wage and tax statement supplied by the employer, are included in this report.

Table 1.19 shows that 130.3 million Forms W-2 were attached to 66.7 million returns, an average of two per return. Thirty-two million returns, or 48 percent, had one Form W-2 attached to the return. About 19.5 million returns, or 29 percent, had two Forms W-2 and the remaining returns, 15.2 million--23 percent of the total--had three or more W-2's per return. Joint returns accounted for a much higher proportion of multiple Forms W-2 (62 percent) than nonjoint returns (39 percent) reflecting the employment of both husband and wife and multiple jobholding by one or both spouses. The latter is more clearly indicated by joint returns with more than two Forms W-2 attached. Of the total joint returns with Forms W-2 attached, 38 percent indicated one W-2, 34 percent indicated two W-2's, and 28 percent indicated more than two W-2's. In contrast, 61 percent of nonjoint returns had one Form W-2; 23 percent, two; and 16 percent, more than two.

Employers issued Form W-2 to their employees to indicate:

(1) the amount of wages paid subject to withholding for income tax as well as other employee compensation;
(2) the amount of Federal income tax withheld;
(3) the amount of social security taxes (FICA) withheld on wages covered by social security.

Employees in turn were required to file this form with their tax return and to enter the amounts of wages, other compensation, and income tax withheld on the return. Columns 8 through 13 of table 1G show these amounts tabulated along with the associated return counts.

The wages subject to withholding and, as explained below, most of the other compensation shown on Forms W-2 were to be entered by taxpayers as salaries and wages on Form 1040. Income tax withheld was entered as such on the return. Columns 1 through 7 of table 1G show amounts tabulated from Forms 1040 to which Forms W-2 were attached. The amounts of salaries and wages and income tax withheld, taken from Form 1040, were closely related to the corresponding amounts of wages and other compensation, and to income tax withheld, taken from Form W-2.

Although approximately equal, the salaries and wages from the return and the attached Form W-2 statement were not entirely comparable. Form 1040 salaries and wages included all salaries and wages whether or not subject to withholding except tax-exempt salaries earned abroad. They also included directors' fees, bonuses, and excess reimbursement for employee travel expenses. Form W-2 wages did not include wages paid to employees of foreign governments or international organizations, wages paid to agricultural laborers, and wages paid to household employees because none of these were subject to tax withholding. (Agricultural laborers and household employees were subject to withholding of social security taxes, however, and are thus included in the FICA tax data.) In addition, Form W-2 sometimes included tax-exempt salaries and wages earned abroad.

Other compensation, which is combined with Form W-2 wages in column 9 of table 1G, included commissions paid to certain self-employed individuals, travel allowances, and employer payments (to the extent that they were not tax exempt) toward their employees' life insurance. On separate returns of husbands and wives in community property States, W-2 income and tax withheld were often twice the amounts entered on the return, since each spouse reported only one-half the couple's combined wages on his or her return.

Table 1H.—SELECTED SOURCES OF INCOME BY MARITAL STATUS OR SEX OF TAXPAYER

[Numbers in thousands of returns; money amounts in millions of dollars]

Selected sources of income	All returns		Joint returns of husbands and wives		Other returns					
					Total		Filed by men		Filed by women	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Adjusted gross income (less deficit)	75,834	603,546	42,430	470,952	33,405	132,593	17,258	68,448	16,147	64,145
Salaries and wages (gross)	67,855	498,865	38,107	389,760	29,748	109,104	15,937	60,333	13,811	48,771
Business or profession:										
Net profit	4,909	33,111	4,116	30,026	793	3,086	442	2,015	351	1,071
Net loss	1,175	2,700	952	2,195	223	505	136	331	87	174
Farm:										
Net profit	1,937	6,142	1,555	5,438	382	704	243	461	139	243
Net loss	1,155	2,565	1,012	2,287	143	278	90	176	53	102
Sales of capital assets:										
Net gain	6,975	16,078	4,999	12,884	1,976	3,195	748	1,293	1,228	1,902
Net loss	2,151	1,495	1,591	1,095	559	399	298	208	261	191
Dividends in adjusted gross income	7,659	15,740	4,770	9,924	2,889	5,816	961	1,523	1,928	4,293
Interest received	32,127	19,626	21,294	12,893	10,833	6,733	4,501	2,057	6,332	4,676
Pensions and annuities (taxable portion)	3,244	6,918	2,015	4,750	1,229	2,168	418	780	811	1,388
Estates and trusts:										
Net income	567	1,485	313	742	254	743	60	151	194	592
Net loss	44	67	28	40	16	26	5	4	11	22

NOTE: Detail may not add to total due to rounding.

In addition, some taxpayers with income from pensions and annuities or from partnerships attached statements to their returns on these earnings, using forms resembling the W-2. These earnings are thus reflected in the Form W-2 compensation statistics. In general, the Form 1040 data on salaries and wages conform more closely to the concept used in other statistical series than do the Form W-2 data.

Income tax withheld tends to be slightly higher on Form 1040 than on Form W-2, since Form 1040 withholding includes "excess FICA withheld," the amounts in excess of $374.40 withheld from the taxpayer's wages for Social Security purposes. On the other hand, in the case of separate returns from community property States, the amounts of withholding shown on some returns may have equaled only one-half the amount shown on the W-2.

While the tax return does not specifically call for an indication of sex of the taxpayer, a determination was made for this report on the basis of evidence on the return such as the taxpayer's title (Mr., Mrs., Miss); marital status (a joint return indicates one male, one female taxpayer); the taxpayer's first name; and, in the case of self-employed taxpayers, sex designation supplied on Schedule SE. On the basis of this information, returns were classified as returns filed by individual men, individual women, or as joint returns filed by married couples. In the case of joint returns, attached Forms W-2 were used to separate salaries and wages of husband and wife.

INCOME OF MEN, WOMEN, AND MARRIED COUPLES

Table 1H indicates that the average adjusted gross income shown on returns filed by unmarried men or by married men filing separately--$3,966--about equaled the average adjusted gross income of $3,973 shown on returns filed by unmarried women or by married women filing separately. Average adjusted gross income reported on joint returns of husbands and wives ($11,100) was, however, more than two and one-half times that of "other" returns.

Table 1I.—JOINT RETURNS WITH WAGES AND OTHER COMPENSATION FROM FORM W-2: WAGES OF HUSBANDS AND WIVES BY ADJUSTED GROSS INCOME CLASSES

[Numbers in millions of returns; money amounts in billions of dollars]

	Adjusted gross income classes				
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 or more
	(1)	(2)	(3)	(4)	(5)
TOTAL					
Number of returns	37.5	5.3	13.8	11.7	6.8
Wages and other compensation:					
Amount	413.0	20.2	106.2	142.9	143.7
Average.....dollars	11,001	3,843	7,670	12,236	21,249
HUSBANDS					
Number of returns	35.7	4.5	13.2	11.4	6.6
Percent of total	95	86	95	98	97
Wages and other compensation:					
Amount	319.3	13.3	87.4	112.2	106.4
Average.....dollars	8,954	2,945	6,628	9,829	16,233
WIVES					
Number of returns	19.2	2.2	6.3	6.8	3.9
Percent of total	51	41	45	58	58
Wages and other compensation:					
Amount	93.7	6.9	18.8	30.7	37.3
Average.....dollars	4,883	3,224	3,000	4,493	9,465

NOTE: Detail may not add to total due to rounding.

Average salaries and wages on "other" returns (i.e., nonjoint returns) filed by men equaled $3,786, about $250 higher than the average salaries and wages on "other" returns filed by women. Men also had higher averages for the following types of income: business or profession, farm, sales of capital assets, and pensions and annuities. On the other hand, the returns of women indicated higher averages for dividend and interest income, and for income from estates and trusts.

While the number of "other" returns filed by men was about the same as the number filed by women, there were noticeable differences in the number of returns by source of income or loss. For example, twice as many women as men reported dividends and pension and annuity income while three times as many women as men reported net income from estates and trusts. Additional detail relating to returns filed by men and women filing separately is shown in tables 1.21 and 1.22.

It is not possible in the case of joint returns, to attribute the detail of every source of income to either the husband or the wife. However, by making use of the information supplied on attached Forms W-2, one can determine the salaries and wages earned by each. Table 1I indicates that the average salary of husbands reported on joint returns was $8,954, as compared with an average $4,883 for their wives. Just over one-half of the wives filing jointly with their husbands were wage earners.

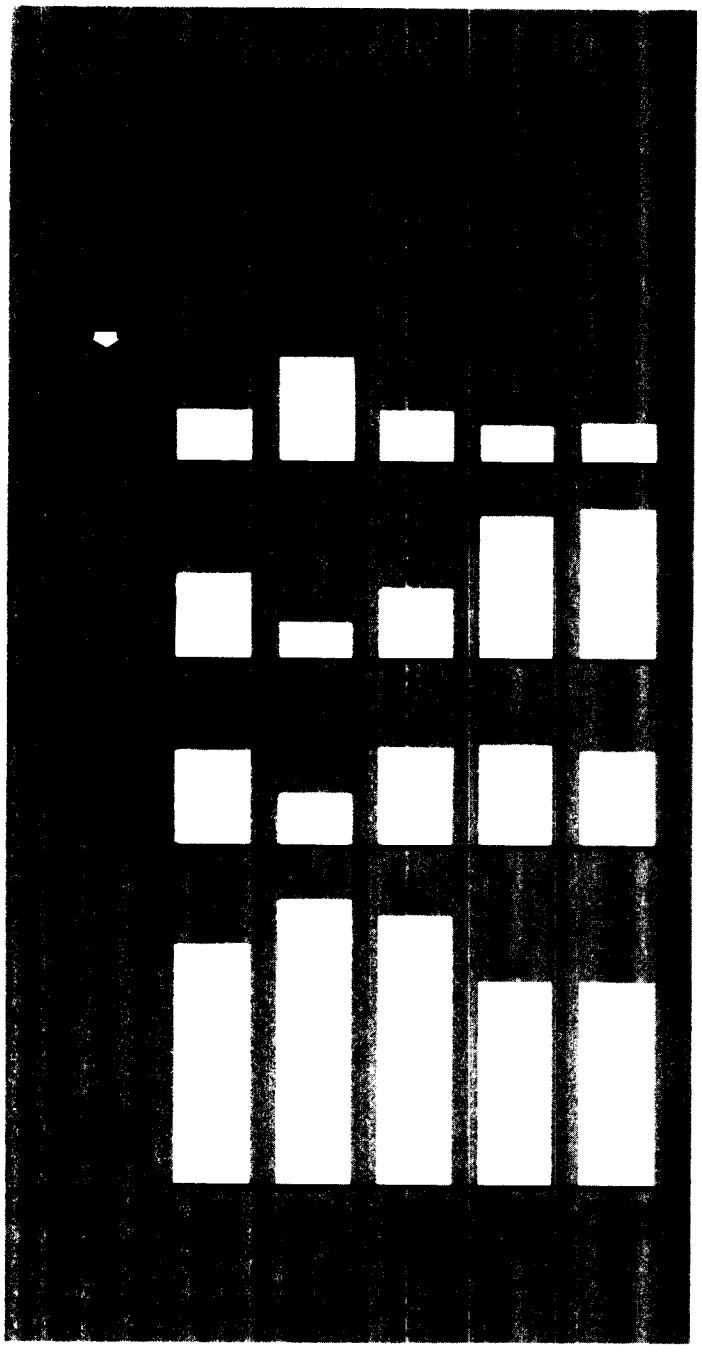


Chart 1D indicates that among couples with incomes under $5,000, only about 40 percent of the wives worked. On the other hand, 23 percent of the wives in this income group earned more than half of the couple's combined wages. The earnings of husbands and wives tended to be closer on returns with incomes of $15,000 or more; 58 percent of the wives in this group worked, and on roughly one-third of the returns, the wife earned between 25 and 50 percent of the couple's combined wages.

Chart 1E shows that women earned only about $94 billion of the $413 billion in wages shown on joint returns. In contrast, the wages of men on nonjoint returns were only slightly higher than those of women, reflecting a more equal participation of male and female wage earners filing nonjoint returns. The average shown on Forms W-2 of men ($3,836) and women ($3,495) filing nonjoint returns also tended to be relatively close (see table 1.18).

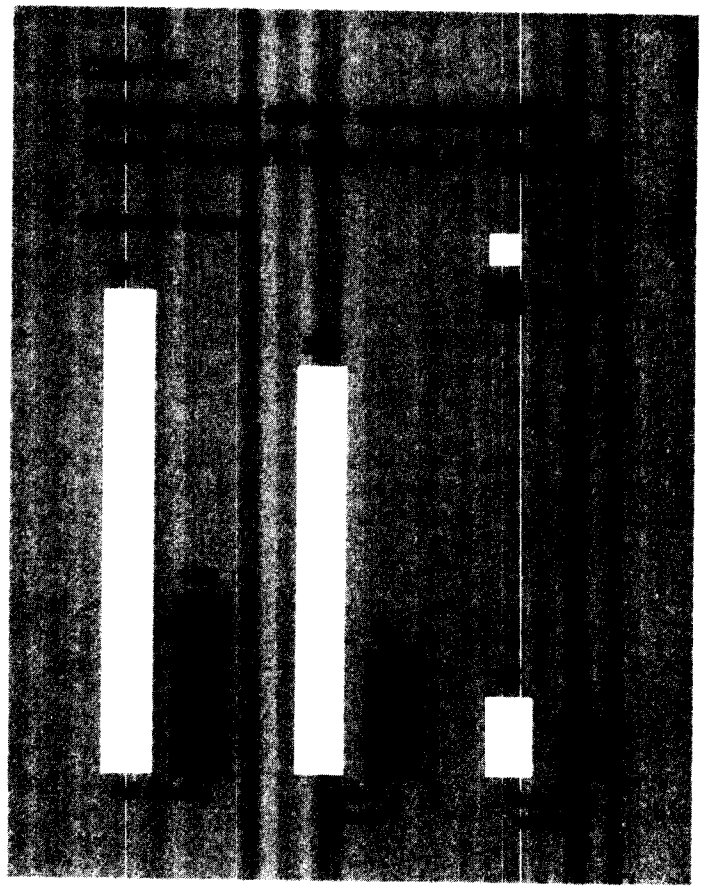


Table 1.1—RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES, AND CLASSES CUMULATED

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Adjusted gross income classes and classes cumulated	All returns					Taxable returns										
	Returns		Adjusted gross income			Returns		Adjusted gross income		Taxable income		Income tax after credits				
													Percent of—			Average income tax (Dollars)
	Number	Percent of total	Amount	Percent of total[1]	Average (Dollars)	Number	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ADJUSTED GROSS INCOME CLASSES																
Total	75,834,388	100.0	[2]603,546,080	-	7,959	63,721,394	100.0	588,219,505	100.0	388,153,971	100.0	86,568,215	100.0	22.3	14.7	1,359
No adjusted gross income	458,657	0.6	[3]2,032,867	-	[4]4,432	-	-	-	-	-	-	-	-	-	-	-
Under $600	3,982,580	5.3	1,316,361	0.2	330	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	3,308,992	4.4	2,643,144	0.4	798	658,904	1.0	623,472	0.1	36,128	-	5,110	-	14.1	0.8	7
$1,000 under $2,000	7,282,677	9.6	10,816,422	1.8	1,485	5,139,934	8.1	7,661,803	1.3	2,705,701	0.7	385,321	0.4	14.2	5.0	74
$2,000 under $3,000	5,887,931	7.8	14,655,188	2.4	2,489	4,479,593	7.0	11,169,053	1.9	5,625,863	1.4	877,954	1.0	15.6	7.9	195
$3,000 under $4,000	5,385,488	7.1	18,764,844	3.1	3,484	4,727,114	7.4	16,490,385	2.8	8,654,877	2.2	1,426,968	1.6	16.5	8.7	301
$4,000 under $5,000	5,098,940	6.7	22,920,792	3.8	4,495	4,691,698	7.4	21,123,045	3.6	11,667,834	3.0	1,983,116	2.3	17.0	9.4	422
$5,000 under $6,000	4,837,694	6.4	26,572,828	4.4	5,492	4,647,962	7.3	25,539,653	4.3	14,639,277	3.8	2,549,803	2.9	17.4	10.0	548
$6,000 under $7,000	4,565,779	6.0	29,657,699	4.9	6,495	4,473,668	7.0	29,067,139	4.9	17,023,004	4.4	3,051,616	3.5	17.9	10.5	682
$7,000 under $8,000	4,693,221	6.2	35,171,172	5.8	7,494	4,644,368	7.3	34,810,887	5.9	20,823,735	5.4	3,812,839	4.4	18.3	11.0	820
$8,000 under $9,000	4,385,738	5.8	37,237,461	6.1	8,490	4,366,942	6.9	37,078,899	6.3	22,472,746	5.8	4,174,675	4.8	18.6	11.3	955
$9,000 under $10,000	4,175,096	5.5	39,641,008	6.5	9,494	4,159,607	6.5	39,494,622	6.7	24,602,072	6.3	4,629,939	5.3	18.8	11.7	1,113
$10,000 under $15,000	13,649,392	18.0	165,612,408	27.3	12,133	13,625,399	21.4	165,329,196	28.1	109,851,465	28.3	21,574,723	24.9	19.6	13.0	1,583
$15,000 under $20,000	4,721,696	6.2	80,332,838	13.3	17,013	4,713,976	7.4	80,200,773	13.6	57,499,368	14.8	12,235,709	14.1	21.3	15.3	2,595
$20,000 under $25,000	1,536,601	2.0	33,949,841	5.6	22,094	1,533,608	2.4	33,884,730	5.8	25,278,691	6.5	5,847,087	6.8	23.1	17.3	3,812
$25,000 under $30,000	645,888	0.9	17,553,673	2.9	27,177	645,031	1.0	17,530,370	3.0	13,359,607	3.4	3,346,182	3.9	25.0	19.1	5,187
$30,000 under $50,000	807,497	1.1	30,184,382	5.0	37,380	805,293	1.3	30,101,648	5.1	23,477,919	6.0	6,859,984	7.9	29.2	22.8	8,518
$50,000 under $100,000	328,410	0.4	21,648,988	3.6	65,920	326,931	0.5	21,551,960	3.7	17,279,291	4.5	6,733,559	7.8	39.0	31.2	20,595
$100,000 under $200,000	63,605	0.1	8,345,663	1.4	131,210	63,160	0.1	8,286,391	1.4	6,584,848	1.7	3,282,211	3.8	49.8	39.6	51,966
$200,000 under $500,000	14,786	[4]	4,247,471	0.7	287,261	14,598	[4]	4,192,096	0.7	3,257,903	0.8	1,856,887	2.1	57.0	44.3	127,200
$500,000 under $1,000,000	2,509	[4]	1,682,453	0.3	670,565	2,449	[4]	1,641,507	0.3	1,290,899	0.3	757,859	0.9	58.7	46.2	309,455
$1,000,000 or more	1,211	[4]	2,624,311	0.4	2,167,062	1,159	[4]	2,441,876	0.4	2,022,743	0.5	1,176,674	1.4	58.2	48.2	1,015,248
CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASSES																
No adjusted gross income	458,657	0.6	[3]2,032,867	-	[4]4,432	-	-	-	-	-	-	-	-	-	-	-
Under $600	4,441,237	5.9	1,316,361	0.2	296	-	-	-	-	-	-	-	-	-	-	-
Under $1,000	7,750,229	10.2	3,959,505	0.7	511	658,904	1.0	623,472	0.1	36,128	[4]	5,110	[4]	14.1	0.8	8
Under $2,000	15,032,906	19.8	14,775,927	2.4	983	5,798,838	9.1	8,285,275	1.4	2,741,829	0.7	390,431	0.5	14.2	4.7	67
Under $3,000	20,920,837	27.6	29,431,115	4.9	1,407	10,278,431	16.1	19,454,328	3.3	8,367,692	2.2	1,268,385	1.5	15.2	6.5	123
Under $4,000	26,306,325	34.7	48,195,959	8.0	1,832	15,005,545	23.5	35,944,713	6.1	17,022,569	4.4	2,695,353	3.1	15.8	7.5	180
Under $5,000	31,405,265	41.4	71,116,751	11.7	2,264	19,697,243	30.9	57,067,758	9.7	28,690,403	7.4	4,678,469	5.4	16.3	8.2	238
Under $6,000	36,242,959	47.8	97,689,579	16.1	2,695	24,345,205	38.2	82,607,411	14.0	43,329,680	11.2	7,228,272	8.3	16.7	8.8	297
Under $7,000	40,808,738	53.8	127,347,278	21.0	3,121	28,818,873	45.2	111,674,550	19.0	60,352,684	15.5	10,279,888	11.9	17.0	9.2	357
Under $8,000	45,501,959	60.0	162,518,450	26.8	3,572	33,463,241	52.5	146,485,437	24.9	81,176,419	20.9	14,092,727	16.3	17.4	9.6	421
Under $9,000	49,887,697	65.8	199,755,911	33.0	4,004	37,830,183	59.4	183,564,336	31.2	103,649,165	26.7	18,267,402	21.1	17.6	10.0	483
Under $10,000	54,062,793	71.3	239,396,919	39.5	4,428	41,989,790	65.9	223,058,958	37.9	128,251,237	33.0	22,897,341	26.5	17.9	10.3	545
Under $15,000	67,712,185	89.3	405,009,327	66.9	5,981	55,615,189	87.3	388,388,154	66.0	238,102,702	61.3	44,472,064	51.4	18.7	11.5	800
Under $20,000	72,433,881	95.5	485,342,165	80.1	6,700	60,329,165	94.7	468,588,927	79.7	295,602,070	76.2	56,707,773	65.5	19.2	12.1	940
Under $25,000	73,970,482	97.5	519,292,006	85.8	7,020	61,862,773	97.1	502,473,657	85.4	320,880,761	82.7	62,554,860	72.3	19.5	12.4	1,011
Under $30,000	74,616,370	98.4	536,845,679	88.6	7,195	62,507,804	98.1	520,004,027	88.4	334,240,368	86.1	65,901,042	76.1	19.7	12.7	1,054
Under $50,000	75,423,867	99.5	567,030,061	93.6	7,518	63,313,097	99.4	550,105,675	93.5	357,718,287	92.2	72,761,026	84.1	20.3	13.2	1,149
Under $100,000	75,752,277	99.9	588,679,049	97.2	7,771	63,640,028	99.9	571,657,635	97.2	374,997,578	96.6	79,494,585	91.8	21.2	13.9	1,249
Under $200,000	75,815,882	100.0	597,024,712	98.6	7,875	63,703,188	100.0	579,944,026	98.6	381,582,426	98.3	82,776,796	95.6	21.7	14.3	1,299
Under $500,000	75,830,668	100.0	601,272,183	99.3	7,929	63,717,786	100.0	584,136,122	99.3	384,840,329	99.1	84,633,683	97.8	22.0	14.5	1,328
Under $1,000,000	75,833,177	100.0	602,954,636	99.6	7,951	63,720,235	100.0	585,777,629	99.6	386,131,228	99.5	85,391,542	98.6	22.1	14.6	1,340
All returns	75,834,388	100.0	603,546,080	-	7,959	63,721,394	100.0	588,219,505	100.0	388,153,971	100.0	86,568,215	100.0	22.3	14.7	1,359
CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASSES																
$1,000,000 or more	1,211	[4]	2,624,311	0.4	2,167,062	1,159	[4]	2,441,876	0.4	2,022,743	0.5	1,176,674	1.4	58.2	48.2	1,015,248
$500,000 or more	3,720	[4]	4,306,764	0.7	1,157,732	3,608	[4]	4,083,383	0.7	3,313,642	0.9	1,934,533	2.2	58.4	47.4	536,179
$200,000 or more	18,506	[4]	8,554,235	1.4	462,241	18,206	[4]	8,275,479	1.4	6,571,545	1.7	3,791,420	4.4	57.7	45.8	208,251
$100,000 or more	82,111	0.1	16,899,898	2.8	205,818	81,366	0.1	16,561,870	2.8	13,156,393	3.4	7,073,631	8.2	53.8	42.7	86,936
$50,000 or more	410,521	0.5	38,548,886	6.4	93,902	408,297	0.6	38,113,830	6.5	30,435,684	7.8	13,807,190	15.9	45.4	36.2	33,817
$30,000 or more	1,218,018	1.6	68,733,268	11.4	56,430	1,213,590	1.9	68,215,478	11.6	53,913,603	13.9	20,667,174	23.9	38.3	30.3	17,030
$25,000 or more	1,863,906	2.5	86,286,941	14.2	46,294	1,858,621	2.9	85,745,848	14.6	67,273,210	17.3	24,013,356	27.7	35.7	28.0	12,920
$20,000 or more	3,400,507	4.5	120,236,782	19.9	35,358	3,392,229	5.3	119,630,578	20.3	92,551,901	23.8	29,860,443	34.5	32.3	25.0	8,803
$15,000 or more	8,122,203	10.7	200,569,620	33.1	24,693	8,106,205	12.7	199,831,351	34.0	150,051,269	38.7	42,096,152	48.6	28.1	21.1	5,193
$10,000 or more	21,771,595	28.7	366,182,028	60.5	16,819	21,731,604	34.1	365,160,547	62.1	259,902,734	67.0	63,670,875	73.5	24.5	17.4	2,930
$9,000 or more	25,946,691	34.2	405,823,036	67.0	15,641	25,891,211	40.6	404,655,169	68.8	284,504,806	73.3	68,300,814	78.9	24.0	16.9	2,638
$8,000 or more	30,332,429	40.0	443,060,497	73.2	14,606	30,258,153	47.5	441,734,068	75.1	306,977,552	79.1	72,475,489	83.7	23.6	16.4	2,395
$7,000 or more	35,025,650	46.2	478,231,669	79.0	13,654	34,902,521	54.8	476,544,955	81.0	327,801,287	84.5	76,288,328	88.1	23.3	16.0	2,186
$6,000 or more	39,591,429	52.2	507,889,368	83.9	12,828	39,376,189	61.8	505,612,094	86.0	344,824,291	88.8	79,339,944	91.7	23.0	15.7	2,015
$5,000 or more	44,429,123	58.6	534,462,196	88.3	12,030	44,024,151	69.1	531,151,747	90.3	359,463,568	92.6	81,889,747	94.6	22.8	15.4	1,860
$4,000 or more	49,528,063	65.3	557,382,988	92.0	11,254	48,715,849	76.5	552,274,792	93.9	371,131,402	95.6	83,872,863	96.9	22.6	15.2	1,722
$3,000 or more	54,913,551	72.4	576,147,832	95.1	10,492	53,442,963	83.9	568,765,177	96.7	379,786,279	97.8	85,299,831	98.5	22.5	15.0	1,596
$2,000 or more	60,801,482	80.2	590,803,020	97.6	9,717	57,922,556	90.9	579,934,230	98.6	385,412,142	99.3	86,177,785	99.5	22.4	14.9	1,488
$1,000 or more	68,084,159	89.8	601,619,442	99.3	8,836	63,062,490	99.0	587,596,033	99.9	388,117,843	100.0	86,563,106	100.0	22.3	14.7	1,373
$600 or more	71,393,151	94.1	604,262,586	99.8	8,464	63,721,394	100.0	588,219,505	100.0	388,153,971	100.0	86,568,215	100.0	22.3	14.7	1,359
Returns with adjusted gross income	75,375,731	99.4	605,578,947	100.0	8,034	63,721,394	100.0	588,219,505	100.0	388,153,971	100.0	86,568,215	100.0	22.3	14.7	1,359
All returns	75,834,388	100.0	603,546,080	-	7,959	63,721,394	100.0	588,219,505	100.0	388,153,971	100.0	86,568,215	100.0	22.3	14.7	1,359

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
[1]Percents are based on total adjusted gross income of $605,578,947 instead of adjusted gross income less deficit of $603,546,080.
[2]Adjusted gross income less deficit. [3]Deficit. [4]Less than 0.05 percent.
NOTE: Amount detail may not add to total because of rounding.

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

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Surcharge	Income tax after credits	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Surcharge	Income tax after credits
	All returns							Joint returns of husbands and wives						
Grand total	75,834,388	[2]603,546,080	101,836,882	123,718,490	388,819,730	7,693,489	86,568,215	42,429,638	[2]470,952,426	79,309,713	95,751,060	302,079,293	6,041,741	67,629,765
Taxable returns, total	63,721,394	588,219,505	93,733,499	106,332,291	388,153,971	7,685,396	86,568,215	38,408,242	462,154,410	74,947,081	85,605,719	301,601,839	6,034,957	67,629,765
Under $1,000	658,904	623,472	192,002	395,342	36,128	25	5,110	-	-	-	-	-	-	-
$1,000 under $2,000	5,139,934	7,661,803	1,625,232	3,330,869	2,705,701	1,149	385,321	116,664	209,103	47,811	139,997	21,295	-	2,945
$2,000 under $3,000	4,479,593	11,169,053	1,818,539	3,724,655	5,625,863	51,669	877,954	570,325	1,478,869	304,772	822,116	351,983	102	49,020
$3,000 under $4,000	4,727,114	16,490,385	2,583,354	5,252,156	8,654,877	104,415	1,426,968	1,335,277	4,688,883	910,400	2,375,479	1,403,005	1,705	198,402
$4,000 under $5,000	4,691,698	21,123,045	3,335,474	6,119,737	11,667,834	146,933	1,983,116	1,869,960	8,472,389	1,553,625	3,629,911	3,288,853	14,629	481,108
$5,000 under $6,000	4,647,962	25,539,653	4,015,496	6,884,884	14,639,277	202,633	2,549,803	2,225,490	12,278,617	2,218,002	4,649,384	5,411,233	47,236	836,065
$6,000 under $7,000	4,473,668	29,067,139	4,543,879	7,500,266	17,023,004	255,577	3,051,616	2,677,708	17,421,844	2,969,539	5,940,429	8,511,880	104,942	1,388,131
$7,000 under $8,000	4,644,368	34,810,887	5,505,179	8,481,985	20,823,735	331,739	3,812,839	3,131,210	23,516,662	3,977,848	7,087,890	12,450,934	178,368	2,123,312
$8,000 under $9,000	4,366,942	37,078,899	6,035,022	8,571,137	22,472,746	371,344	4,174,675	3,308,739	28,121,449	4,792,373	7,583,525	15,745,557	243,682	2,772,252
$9,000 under $10,000	4,159,607	39,494,622	6,395,338	8,497,222	24,602,072	419,446	4,629,939	3,384,402	32,141,376	5,387,052	7,737,575	19,016,756	310,325	3,430,268
$10,000 under $15,000	13,625,399	165,329,196	25,988,960	29,488,769	109,851,465	1,959,076	21,574,723	12,215,032	148,752,277	23,677,852	28,121,744	96,952,675	1,687,352	18,582,807
$15,000 under $20,000	4,713,976	80,200,773	12,324,291	10,377,126	57,499,368	1,113,039	12,235,709	4,425,793	75,316,374	11,609,613	10,082,199	53,624,571	1,019,331	11,205,686
$20,000 under $25,000	1,533,608	33,884,730	5,203,975	3,402,080	25,278,691	532,581	5,847,087	1,438,471	31,782,780	4,889,329	3,300,139	23,593,329	485,584	5,331,358
$25,000 under $30,000	645,031	17,530,370	2,709,427	1,461,341	13,359,607	305,141	3,346,182	598,337	16,261,427	2,499,046	1,409,481	12,352,904	274,037	3,004,765
$30,000 under $50,000	805,293	30,101,648	4,744,642	1,879,111	23,477,919	626,663	6,859,984	739,089	27,651,869	4,262,980	1,802,699	21,586,211	560,481	6,131,370
$50,000 under $100,000	326,931	21,551,960	3,490,315	782,491	17,279,291	615,834	6,733,559	299,949	19,764,145	3,132,310	751,261	15,880,704	554,249	6,061,471
$100,000 under $200,000	63,160	8,286,391	1,557,682	143,878	6,584,848	300,123	3,282,211	56,272	7,373,002	1,347,092	135,801	5,890,125	264,388	2,890,792
$200,000 under $500,000	14,598	4,192,096	902,600	31,588	3,257,903	169,988	1,856,887	12,490	3,576,015	756,653	29,098	2,790,265	143,667	1,568,877
$500,000 under $1,000,000	2,449	1,641,507	345,391	5,218	1,290,899	69,620	757,859	2,087	1,399,882	291,348	4,809	1,103,726	58,993	641,593
$1,000,000 or more	1,159	2,441,876	416,701	2,436	2,022,743	108,401	1,176,674	948	1,947,447	319,436	2,182	1,625,833	85,886	929,546
Nontaxable returns, total	12,112,994	[1]15,326,575	8,103,384	17,386,198	665,758	8,094	-	4,021,396	[1]8,798,021	4,362,635	10,145,338	477,456	6,785	-
No adjusted gross income	458,657	[2]2,032,867	-	767,672	-	-	-	274,971	[2]1,625,462	-	605,370	-	-	-
Under $600	3,982,580	1,316,361	1,296,803	2,914,493	-	-	-	249,788	86,708	143,348	480,345	-	-	-
$600 under $1,000	2,650,088	2,019,672	900,123	2,203,685	191	-	-	271,682	219,087	149,303	535,144	-	-	-
$1,000 under $2,000	2,142,743	3,154,619	1,245,091	3,653,330	20,948	-	-	1,037,130	1,553,832	633,639	2,115,189	1,324	-	-
$2,000 under $3,000	1,408,338	3,486,135	1,209,656	3,131,861	91,103	30	-	977,029	2,442,226	756,189	2,359,901	13,097	-	-
$3,000 under $4,000	658,374	2,274,459	819,480	1,829,980	65,000	53	-	516,989	1,792,999	627,235	1,477,909	40,569	18	-
$4,000 under $5,000	407,242	1,797,747	644,620	1,437,139	63,036	63	-	341,758	1,511,952	509,638	1,239,100	58,191	35	-
$5,000 or more	404,972	3,310,449	1,987,611	1,448,038	425,480	7,948	-	352,049	2,816,679	1,543,283	1,332,380	364,275	6,732	-
Returns under $5,000	31,405,265	[1]69,083,885	15,670,374	34,760,920	28,930,682	304,337	4,678,468	7,561,573	[1]20,830,584	5,635,958	15,780,461	5,178,317	16,489	731,475
Returns $5,000 under $10,000	22,657,528	168,280,167	27,471,732	41,286,411	99,785,574	1,582,836	18,218,873	15,048,020	115,500,598	20,144,058	34,244,157	61,312,687	885,849	10,550,027
Returns $10,000 under $15,000	13,649,392	165,612,408	26,208,700	29,550,089	109,918,224	1,960,223	21,574,723	12,233,585	148,970,540	23,817,163	28,177,012	97,014,147	1,688,379	18,582,807
Returns $15,000 or more	8,122,203	200,569,620	32,486,076	18,121,070	150,185,250	3,846,093	42,096,151	7,586,460	185,650,704	29,712,534	17,549,430	138,574,142	3,451,024	37,765,456
	Separate returns of husbands and wives							Returns of heads of households						
Grand total	2,737,403	[1]12,727,045	1,793,578	3,540,909	7,806,267	152,584	1,694,401	2,879,840	[1]17,244,293	3,230,540	4,375,054	10,069,285	186,365	2,156,219
Taxable returns, total	2,152,742	11,868,769	1,596,019	2,503,382	7,769,369	152,055	1,694,401	2,438,795	16,484,101	2,881,845	3,541,543	10,060,721	186,264	2,156,219
Under $1,000	42,896	37,754	7,818	25,738	4,198	-	550	(*)	(*)	(*)	(*)	(*)	-	(*)
$1,000 under $2,000	252,650	395,991	59,887	179,060	157,043	111	22,127	71,805	121,564	27,976	65,375	28,213	15	3,802
$2,000 under $3,000	291,232	734,278	93,927	253,228	387,123	3,792	59,496	218,346	555,399	111,785	257,916	185,699	452	26,431
$3,000 under $4,000	365,837	1,279,442	147,711	424,411	707,321	9,236	114,709	309,629	1,081,992	196,226	451,351	434,416	2,546	66,594
$4,000 under $5,000	291,080	1,302,030	145,269	369,660	787,102	11,979	134,953	358,034	1,617,970	289,953	527,804	800,212	9,642	132,362
$5,000 under $6,000	245,035	1,336,434	112,492	297,223	926,718	15,657	162,178	402,148	2,195,600	391,037	608,291	1,196,272	17,687	206,147
$6,000 under $7,000	160,134	1,038,041	130,365	210,402	697,275	12,143	130,141	237,859	1,545,041	263,904	370,384	910,754	14,652	165,670
$7,000 under $8,000	136,303	1,018,568	126,999	206,847	684,722	12,583	132,933	225,860	1,678,548	299,812	349,894	1,028,841	17,184	191,464
$8,000 under $9,000	111,724	949,495	109,439	166,108	673,948	12,788	135,180	161,615	1,363,369	242,882	241,190	879,298	15,257	168,737
$9,000 under $10,000	70,333	667,036	90,491	114,955	461,589	9,004	95,560	134,753	1,276,425	202,816	206,598	867,012	15,597	171,281
$10,000 under $15,000	129,021	1,514,323	256,001	183,373	1,074,949	22,335	244,040	221,268	2,603,396	428,081	321,437	1,853,879	35,502	391,141
$15,000 under $20,000	29,057	497,096	90,290	36,583	370,223	9,027	98,943	49,438	841,472	133,335	75,155	632,982	13,770	151,584
$20,000 under $25,000	11,119	248,451	46,434	14,809	187,208	5,224	56,169	13,311	289,373	50,045	20,882	218,446	5,200	57,655
$25,000 under $30,000	5,325	143,254	28,744	6,906	107,604	3,336	36,504	7,919	215,169	39,464	11,915	163,790	4,380	48,075
$30,000 under $50,000	7,684	282,611	53,527	9,850	219,234	7,952	86,779	12,696	468,469	85,313	18,658	364,499	11,306	123,557
$50,000 under $100,000	2,517	166,224	35,761	3,208	127,256	5,711	61,298	4,379	290,359	52,840	7,268	230,252	9,270	100,942
$100,000 under $200,000	497	64,388	15,490	643	48,255	2,427	27,030	1,058	139,903	30,958	1,808	107,138	5,215	56,791
$200,000 under $500,000	213	64,730	16,280	274	48,176	2,722	29,594	279	81,057	18,187	493	62,377	3,354	36,731
$500,000 under $1,000,000	47	32,260	6,907	60	25,293	1,473	16,231	39	25,229	4,187	70	20,973	1,152	12,379
$1,000,000 or more	38	96,363	22,187	44	74,132	4,555	49,986	32	86,043	10,689	58	75,296	4,083	44,824
Nontaxable returns, total	584,661	[1]858,276	197,558	1,037,531	36,898	527	-	441,045	[1]760,193	348,696	833,511	8,564	102	-
No adjusted gross income	17,243	[2]51,072	-	25,339	-	-	-	8,196	[2]43,941	-	13,108	-	-	-
Under $600	122,295	41,008	4,364	113,848	-	-	-	45,955	17,219	21,321	70,109	-	-	-
$600 under $1,000	125,324	95,367	17,260	142,988	67	-	-	62,803	49,090	29,632	84,953	-	-	-
$1,000 under $2,000	176,097	254,063	48,711	304,199	5,629	-	-	167,150	244,746	94,588	273,383	692	-	-
$2,000 under $3,000	73,123	179,347	37,614	177,913	3,554	1	-	87,637	210,218	69,110	202,123	269	-	-
$3,000 under $4,000	37,997	130,589	19,773	135,817	692	-	-	42,343	144,613	50,969	113,600	4,631	-	-
$4,000 under $5,000	19,987	87,464	10,260	91,072	1,274	8	-	19,096	82,513	36,709	52,811	-	-	-
$5,000 or more	12,595	121,510	59,576	46,355	25,682	518	-	7,865	55,735	46,367	23,424	2,972	102	-
Returns under $5,000	1,815,761	[1]4,486,261	592,594	2,243,270	2,054,002	25,129	331,835	1,399,321	[1]4,089,104	930,623	2,117,528	1,454,504	12,655	229,242
Returns $5,000 under $10,000	735,092	5,077,396	579,080	1,040,252	3,463,114	62,504	655,992	1,169,978	8,105,695	1,438,419	1,799,523	4,883,324	80,396	903,299
Returns $10,000 under $15,000	129,501	1,520,233	256,101	183,920	1,080,211	22,455	244,040	221,272	2,603,443	428,248	321,442	1,853,879	35,502	391,141
Returns $15,000 or more	57,049	1,643,155	365,803	73,467	1,208,940	42,496	462,534	89,269	2,446,051	433,250	136,561	1,877,578	57,812	632,537

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

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

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Surcharge	Income tax after credits	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Surcharge	Income tax after credits
	Returns of surviving spouses							Returns of single persons not heads of households or surviving spouses						
Grand total	294,360	[1]1,460,797	349,374	529,563	700,038	11,446	142,052	27,493,147	[1]101,161,522	17,153,680	19,521,904	68,164,848	1,301,356	14,945,779
Taxable returns, total	188,740	1,277,232	259,142	319,026	699,070	11,430	142,052	20,532,875	96,435,000	14,049,415	14,362,619	68,022,977	1,300,692	14,945,779
Under $1,000	-	-	-	-	-	-	-	607,681	577,995	181,829	364,609	31,558	25	4,507
$1,000 under $2,000	11,074	19,867	4,691	12,189	2,988	-	420	4,687,741	6,915,278	1,484,867	2,934,248	2,496,162	1,023	356,027
$2,000 under $3,000	14,829	38,078	8,127	21,395	8,556	-	1,204	3,384,861	8,362,430	1,299,928	2,370,001	4,692,503	47,323	741,804
$3,000 under $4,000	32,204	115,291	25,252	47,273	42,765	210	6,264	2,684,167	9,324,778	1,303,766	1,953,643	6,067,371	90,718	1,040,999
$4,000 under $5,000	31,027	136,462	28,617	52,587	55,258	300	8,491	2,141,597	9,594,195	1,318,010	1,539,775	6,736,409	110,381	1,226,202
$5,000 under $6,000	32,181	176,602	47,014	62,308	67,280	548	10,553	1,743,108	9,552,402	1,246,952	1,267,677	7,037,774	121,506	1,334,860
$6,000 under $7,000	9,617	62,903	14,857	14,777	33,269	467	5,635	1,388,350	8,999,311	1,165,214	964,274	6,869,827	123,372	1,362,039
$7,000 under $8,000	16,898	126,798	24,176	31,469	71,154	1,076	12,347	1,134,097	8,470,311	1,076,343	805,886	6,588,084	122,530	1,352,784
$8,000 under $9,000	5,590	48,346	5,516	7,065	35,765	598	6,603	779,274	6,596,240	884,812	573,248	5,138,178	99,020	1,091,903
$9,000 under $10,000	5,203	49,837	8,314	7,431	34,092	585	6,465	564,916	5,359,949	706,666	430,662	4,222,622	83,937	926,366
$10,000 under $15,000	21,252	262,688	47,689	45,862	169,138	2,945	32,575	1,038,826	12,196,512	1,579,338	816,352	9,800,826	210,942	2,324,160
$15,000 under $20,000	4,261	71,920	12,382	7,882	51,656	983	10,791	205,428	3,473,911	478,671	175,307	2,819,935	69,929	768,705
$20,000 under $25,000	1,922	42,775	7,023	3,745	32,007	660	7,257	68,785	1,521,352	211,144	62,504	1,247,702	35,914	394,649
$25,000 under $30,000	636	17,589	2,113	1,015	14,461	335	3,682	32,814	892,931	140,059	32,024	720,848	23,053	253,157
$30,000 under $50,000	1,388	48,809	12,120	2,760	33,929	828	9,114	44,436	1,649,891	330,703	45,144	1,274,046	46,096	509,165
$50,000 under $100,000	505	32,111	5,773	975	25,364	868	9,413	19,581	1,299,120	263,630	19,778	1,015,715	45,736	500,434
$100,000 under $200,000	127	16,619	3,363	247	13,010	588	6,441	5,206	692,478	160,778	5,379	526,321	27,505	301,158
$200,000 under $500,000	21	5,934	1,222	37	4,676	241	2,622	1,595	464,360	110,259	1,687	352,409	20,003	219,063
$500,000 under $1,000,000	4	2,621	890	7	1,725	99	1,089	272	181,515	42,059	272	139,182	7,902	86,567
$1,000,000 or more	1	1,982	3	2	1,977	99	1,087	140	310,041	64,387	149	245,505	13,777	151,231
Nontaxable returns, total	105,620	[2]183,565	90,232	210,537	970	16	-	6,960,272	[1]4,726,525	3,104,264	5,159,283	141,869	664	-
No adjusted gross income	(*)	(*)	-	(*)	-	-	-	156,845	[2]307,323	-	120,733	-	-	-
Under $600	16,710	6,446	7,384	24,253	-	-	-	3,547,832	1,164,980	1,120,386	2,225,939	-	-	-
$600 under $1,000	11,166	9,823	5,469	19,099	-	-	-	2,179,113	1,646,306	698,458	1,421,501	124	-	-
$1,000 under $2,000	34,139	51,007	22,417	72,092	-	-	-	728,227	1,050,971	445,736	888,466	13,303	-	-
$2,000 under $3,000	28,650	69,824	28,065	62,869	-	-	-	241,899	584,521	318,679	329,056	74,183	28	-
$3,000 under $4,000	13,330	48,184	24,651	28,789	-	-	-	51,379	173,324	106,744	81,259	19,108	35	-
$4,000 under $5,000					-	-	-	22,737	100,569	78,123	46,763	3,570	21	-
$5,000 or more	223	3,349	2,246	312	970	16	-	32,240	313,177	336,138	45,566	31,581	580	-
Returns under $5,000	194,531	[1]489,914	154,674	343,670	109,566	510	16,379	20,434,079	[1]39,188,023	8,356,526	14,275,991	20,134,293	249,554	3,369,538
Returns $5,000 under $10,000	69,679	465,833	100,094	123,291	242,457	3,288	41,602	5,634,759	39,130,646	5,210,081	4,079,188	29,883,992	550,801	6,067,952
Returns $10,000 under $15,000	21,252	262,688	47,689	45,862	169,138	2,945	32,575	1,043,782	12,255,505	1,659,500	821,853	9,800,850	210,943	2,324,160
Returns $15,000 or more	8,898	242,362	46,917	16,740	178,877	4,703	51,496	380,527	10,587,348	1,927,573	344,872	8,345,713	290,058	3,184,129

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

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

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Sources of income or loss	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12
Adjusted gross income (less deficit)..	75,834,388	603,546,080	42,429,638	470,952,426	2,737,403	12,727,045	2,879,840	17,244,293	294,360	1,460,797	27,493,147	101,161,521
Salaries and wages (gross).....	67,855,186	498,864,696	38,106,659	389,760,115	2,501,277	10,969,634	2,654,805	14,788,429	249,043	1,114,542	24,343,402	82,231,975
Business or profession:												
Net profit.....	4,909,397	33,111,209	4,116,216	30,026,041	114,685	565,554	98,484	519,322	11,443	54,603	568,569	1,945,690
Net loss.....	1,174,933	2,699,680	951,508	2,195,013	31,364	77,710	27,880	64,364	2,470	5,102	161,711	357,491
Farm:												
Net profit.....	1,937,471	6,142,145	1,555,185	5,437,608	45,651	69,906	30,826	55,143	8,524	17,182	297,285	562,306
Net loss.....	1,155,433	2,564,571	1,012,429	2,287,189	19,335	37,144	13,938	30,243	4,067	11,210	105,664	198,785
Partnership:												
Net profit.....	1,493,838	14,182,123	1,177,869	12,635,725	37,241	235,807	32,724	195,077	(*)	(*)	244,415	1,096,468
Net loss.....	553,421	2,328,179	430,910	2,015,529	11,714	48,793	9,847	31,527	(*)	(*)	99,246	228,053
Small Business Corporations:												
Net profit.....	303,364	2,584,912	243,071	2,228,931	4,703	41,045	4,394	32,335	(*)	(*)	50,473	276,298
Net loss.....	132,383	745,921	114,718	639,798	(*)	(*)	(*)	(*)	(*)	(*)	13,677	83,671
Sales of capital assets:												
Net profit.....	6,975,267	16,078,215	4,999,026	12,883,784	91,268	200,374	167,545	413,633	28,580	34,342	1,688,848	2,546,083
Net loss.....	2,150,712	1,494,887	1,591,133	1,095,310	125,547	111,296	40,876	31,751	7,286	4,921	385,870	251,610
Ordinary gain from sales of depreciable property.....	294,533	358,760	248,057	313,654	5,366	11,705	6,271	7,381	(*)	(*)	33,702	25,424
Sales of property *other* than capital assets:												
Net gain.....	67,273	83,309	54,487	65,008	(*)	(*)	(*)	(*)	(*)	(*)	8,503	9,318
Net loss.....	221,908	389,789	188,028	335,307	(*)	(*)	(*)	(*)	(*)	(*)	25,803	42,484
Dividends in adjusted gross income....	7,658,789	15,739,608	4,769,925	9,923,994	165,098	396,140	223,873	483,839	36,548	50,326	2,463,345	4,885,309
Interest received.....	32,127,236	19,625,697	21,293,802	12,893,438	556,984	335,768	891,781	531,379	143,171	125,489	9,241,498	5,739,623
Pensions and annuities (taxable portion).....	3,244,036	6,918,126	2,014,825	4,750,603	55,824	99,096	78,228	177,969	15,589	22,018	1,079,570	1,868,441
Rents:												
Net income.....	3,923,556	4,852,489	2,796,386	3,490,094	75,382	133,634	87,408	95,650	22,166	34,081	942,214	1,099,030
Net loss.....	2,419,484	2,205,744	1,916,312	1,792,344	30,915	28,138	72,722	50,832	6,898	6,557	392,637	327,872
Royalties:												
Net income.....	495,447	770,676	364,272	562,549	13,172	21,276	15,259	27,200	(*)	(*)	102,372	157,752
Net loss.....	35,614	82,153	27,986	66,524	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Estates and trusts:												
Net income.....	567,298	1,485,024	313,068	742,066	15,616	45,630	12,593	55,460	4,706	20,510	221,315	621,360
Net loss.....	43,580	66,796	27,967	40,439	(*)	(*)	(*)	(*)	(*)	(*)	9,630	19,995
Other sources (net)[1].....	n.a.	-4,672,407	n.a.	-4,293,039	n.a.	-79,753	n.a.	87,371	n.a.	-3,111	n.a.	-383,875

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1] Includes income or loss not allocable. Includes statutory adjustments. See "Other sources (net)" in "Explanation of Classifications and Terms."
n.a. - Not available.
NOTE: Amount detail may not add to total because of rounding.

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

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm			
						Net profit[1]		Net loss[1]		Net profit[1]		Net loss[1]	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	75,834,388	206,197,483	[2]603,546,080	67,855,186	498,864,696	4,909,397	33,111,209	1,174,933	2,699,680	1,937,471	6,142,145	1,155,433	2,564,571
Taxable returns, total	63,721,394	177,220,487	588,219,505	58,646,087	486,486,379	4,147,602	31,664,808	863,687	1,381,732	1,416,135	5,411,057	847,300	1,568,118
Under $1,000	658,904	658,904	623,472	622,774	575,925	10,937	8,158	(*)	(*)	3,350	2,117	(*)	(*)
$1,000 under $2,000	5,139,934	5,551,448	7,661,803	4,742,214	6,913,685	94,650	114,513	9,181	16,565	60,541	55,814	12,607	12,430
$2,000 under $3,000	4,479,593	6,207,759	11,169,053	3,945,563	9,525,362	145,088	266,566	22,448	30,400	91,239	129,413	29,828	38,816
$3,000 under $4,000	4,727,114	8,753,594	16,490,385	4,138,819	13,884,723	214,147	516,448	42,356	51,971	119,823	223,463	49,951	70,570
$4,000 under $5,000	4,691,698	10,199,562	21,123,045	4,179,297	18,045,486	265,924	791,368	49,142	56,836	136,786	291,624	71,832	85,442
$5,000 under $6,000	4,647,962	11,474,807	25,539,653	4,227,967	22,338,369	275,024	896,518	60,277	74,204	132,496	352,896	71,292	100,553
$6,000 under $7,000	4,473,668	12,500,443	29,067,139	4,121,856	25,928,010	281,209	1,071,686	68,979	73,606	122,671	384,059	83,163	112,640
$7,000 under $8,000	4,644,368	14,136,642	34,810,887	4,352,544	31,472,623	289,361	1,134,857	75,826	82,555	103,775	352,713	74,600	93,324
$8,000 under $9,000	4,366,942	14,285,228	37,078,899	4,142,095	33,907,529	275,698	1,124,977	67,039	77,458	106,662	379,247	65,384	91,913
$9,000 under $10,000	4,159,607	14,162,036	39,494,622	3,935,107	36,037,604	260,050	1,139,601	67,103	66,117	90,008	338,208	62,074	78,242
$10,000 under $15,000	13,625,399	49,147,948	165,329,196	13,018,539	151,440,691	945,573	5,165,250	217,552	246,828	268,422	1,283,367	184,956	265,753
$15,000 under $20,000	4,713,976	17,295,210	80,200,773	4,419,030	70,122,941	430,263	3,796,511	86,146	122,019	93,016	650,829	63,088	122,960
$20,000 under $25,000	1,533,608	5,670,134	33,884,730	1,358,998	26,365,972	223,447	2,934,097	35,498	56,467	39,273	356,733	23,750	74,305
$25,000 under $30,000	645,031	2,435,569	17,530,370	535,980	11,949,455	124,289	2,159,168	16,844	47,959	15,531	171,204	12,917	49,990
$30,000 under $50,000	805,293	3,131,852	30,101,648	609,946	15,817,172	209,815	5,498,890	24,414	99,108	22,446	288,936	22,633	126,170
$50,000 under $100,000	326,931	1,304,151	21,551,960	235,171	8,646,137	87,429	3,949,838	12,564	102,972	8,173	113,991	13,154	124,745
$100,000 under $200,000	63,160	239,797	8,286,391	46,504	2,542,362	12,468	904,723	4,972	71,627	1,530	27,838	4,116	62,634
$200,000 under $500,000	14,598	52,647	4,192,096	10,839	739,007	1,836	148,551	1,725	55,655	331	6,623	1,212	37,349
$500,000 under $1,000,000	2,449	8,696	1,641,507	1,892	146,875	260	20,992	407	23,547	35	1,212	271	11,129
$1,000,000 or more	1,159	4,060	2,441,876	952	86,451	134	22,096	209	25,581	27	770	136	9,037
Nontaxable returns, total	12,112,994	28,976,996	[2]15,326,575	9,209,099	12,378,318	761,795	1,446,404	311,246	1,317,951	521,336	731,089	308,133	996,455
No adjusted gross income	458,657	1,279,453	[3]2,032,867	191,686	1,053,505	27,242	117,937	145,133	957,441	7,486	21,071	107,710	591,402
Under $600	3,982,580	4,857,489	1,316,361	3,674,030	1,359,829	93,221	47,319	28,449	42,081	76,686	26,761	35,443	56,587
$600 under $1,000	2,650,088	3,672,809	2,019,672	2,262,888	1,709,040	97,477	67,104	20,758	36,486	81,003	46,774	27,568	30,556
$1,000 under $2,000	2,142,743	6,088,883	3,154,619	1,200,440	1,706,717	211,454	239,195	40,153	62,151	148,757	140,478	44,388	65,060
$2,000 under $3,000	1,408,338	5,219,769	3,486,135	866,653	1,929,663	130,280	232,756	24,481	44,944	93,848	139,653	35,155	67,167
$3,000 under $4,000	658,374	3,049,966	2,274,459	408,479	1,345,644	85,263	214,892	23,213	46,900	42,821	89,487	25,412	52,100
$4,000 under $5,000	407,242	2,395,231	1,797,747	311,504	1,311,822	55,974	178,077	11,539	20,158	29,983	68,979	16,917	34,131
$5,000 or more	404,972	2,413,396	3,310,449	293,419	1,962,098	60,884	349,124	17,520	107,790	40,752	197,886	15,540	99,452
Returns under $5,000	31,405,265	57,934,867	69,083,885	26,544,347	59,361,401	1,431,657	2,794,332	417,858	1,366,188	892,323	1,235,633	457,147	1,104,376
Returns $5,000 under $10,000	22,657,528	68,810,685	168,280,167	21,048,880	151,258,171	1,434,740	5,616,578	353,762	417,580	593,381	1,972,721	370,018	526,697
Returns $10,000 under $15,000	13,649,392	49,250,148	165,612,408	13,032,744	151,591,473	950,165	5,208,061	218,963	257,555	270,577	1,302,966	185,796	273,977
Returns $15,000 or more	8,122,203	30,201,783	200,569,620	7,229,215	136,653,651	1,092,835	19,492,238	184,350	658,357	181,190	1,630,825	142,472	659,521

Adjusted gross income classes	Partnerships				Small Business Corporations				Sales of capital assets			
	Net profit		Net loss		Net profit		Net loss		Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Grand total	1,493,838	14,182,123	553,421	2,328,179	303,364	2,584,912	132,383	745,921	6,975,267	16,078,215	2,150,712	1,494,887
Taxable returns, total	1,374,130	13,798,820	479,961	1,417,426	294,003	2,531,935	110,532	412,745	6,184,825	14,930,112	1,958,224	1,340,442
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	12,660	4,261	(*)	(*)
$1,000 under $2,000	23,331	27,554	10,168	8,248			-	-	148,351	56,293	21,935	10,415
$2,000 under $3,000	37,403	61,709	5,982	9,550	9,792	11,737	(*)	(*)	188,698	97,686	34,704	21,417
$3,000 under $4,000	46,434	109,073	4,741	4,299			4,895	27,246	259,157	153,604	50,847	35,374
$4,000 under $5,000	59,056	177,759	13,935	18,969	14,437	46,783			276,973	234,002	46,005	35,106
$5,000 under $6,000	77,003	264,614	16,550	21,295			4,528	7,658	316,410	236,874	70,185	40,787
$6,000 under $7,000	75,661	276,465	16,746	22,811	3,931	4,860	7,412	8,968	296,860	242,243	86,300	62,940
$7,000 under $8,000	65,908	286,867	20,399	30,454	6,274	9,380	8,839	29,182	320,323	283,667	101,064	66,559
$8,000 under $9,000	50,943	223,113	24,205	18,652	6,583	10,495	5,754	16,368	361,736	283,524	81,422	53,941
$9,000 under $10,000	73,973	413,110	25,161	32,139	7,360	32,900			375,059	335,552	105,877	65,197
$10,000 under $15,000	270,767	1,498,771	95,879	121,383	51,991	140,549	21,956	51,758	1,456,185	1,372,142	490,824	317,669
$15,000 under $20,000	166,809	1,257,325	64,695	103,268	44,873	173,484	15,480	44,532	887,707	1,128,934	315,839	206,280
$20,000 under $25,000	99,285	1,013,615	41,772	81,822	33,132	194,164	9,177	31,525	446,572	872,366	179,995	126,462
$25,000 under $30,000	68,405	873,534	25,257	75,062	24,012	170,644	5,605	13,994	240,371	638,943	105,526	79,414
$30,000 under $50,000	147,623	2,912,860	59,598	222,334	50,234	538,655	13,795	61,342	360,218	1,540,296	170,139	135,925
$50,000 under $100,000	88,179	2,885,407	37,757	295,074	31,249	656,749	7,798	53,402	180,713	1,827,026	79,143	67,283
$100,000 under $200,000	18,319	1,026,818	10,978	163,265	6,926	331,500	2,402	30,002	42,020	1,467,034	13,924	12,381
$200,000 under $500,000	3,898	355,962	3,326	108,200	1,300	138,045	746	18,293	11,585	1,541,902	2,181	2,016
$500,000 under $1,000,000	584	86,401	753	39,214	164	33,582	203	8,877	2,173	912,328	212	193
$1,000,000 or more	214	47,514	394	41,289	80	36,899	109	8,022	1,054	1,701,435	91	89
Nontaxable returns, total	119,708	383,305	73,460	910,752	9,361	52,978	21,851	333,175	790,442	1,148,106	192,488	154,447
No adjusted gross income	12,174	56,705	29,779	606,794	(*)	(*)	7,809	197,567	71,337	341,912	35,245	41,231
Under $600	6,161	4,512	6,537	36,685			1,984	16,735	69,020	41,029	17,517	12,235
$600 under $1,000	14,841	12,208	4,186	12,769					87,935	46,259	15,870	10,424
$1,000 under $2,000	26,930	33,761	8,564	18,984	5,304	3,853	3,011	10,341	201,172	112,352	35,776	28,841
$2,000 under $3,000	14,164	26,972	3,258	10,198					138,556	84,922	33,727	23,796
$3,000 under $4,000	11,088	31,012	4,526	28,402			3,232	17,048	91,870	86,617	18,461	11,008
$4,000 under $5,000	8,455	19,387	3,280	11,000	1,953	17,070	5,815	91,484	49,906	46,907	11,026	9,160
$5,000 or more	25,895	198,748	13,330	185,920					80,646	388,108	24,866	17,752
Returns under $5,000	260,372	561,001	96,621	765,996	25,969	65,931	22,764	270,513	1,595,635	1,305,843	323,124	240,000
Returns $5,000 under $10,000	365,523	1,564,222	111,187	166,297	31,775	89,285	29,397	84,785	1,733,765	1,488,890	462,800	301,694
Returns $10,000 under $15,000	272,456	1,521,492	98,178	146,571	52,812	141,755	23,588	68,800	1,465,269	1,405,311	495,316	320,779
Returns $15,000 or more	595,487	10,535,408	247,435	1,249,315	192,808	2,287,941	56,634	321,823	2,180,598	11,878,171	869,472	632,414

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

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

[Money amounts in thousands of dollars]

Adjusted gross income classes	Ordinary gain from sales of depreciable property		Sales of property *other* than capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
			Net gain		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Grand total	294,533	358,760	67,273	83,309	221,908	389,789	7,658,789	15,739,608	32,127,236	19,625,697	3,244,036	6,918,126
Taxable returns, total	250,362	310,580	59,279	70,943	168,499	225,337	6,806,847	14,837,688	28,532,461	17,469,189	2,386,016	5,689,106
Under $1,000	-	-	-	-	-	-	18,851	3,802	136,404	16,927	(*)	(*)
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	209,626	110,878	1,243,163	312,409	92,343	95,642
$2,000 under $3,000	4,243	2,500	5,805	1,963	7,350	7,308	244,959	153,892	1,247,648	636,467	222,921	308,861
$3,000 under $4,000	10,482	7,518			3,517	2,420	317,179	210,768	1,474,634	885,287	311,832	574,550
$4,000 under $5,000	12,886	5,882	11,451	5,174	8,342	12,735	287,865	200,041	1,513,332	873,048	269,513	570,361
$5,000 under $6,000	12,658	6,849			14,090	11,232	347,174	334,026	1,656,353	868,609	208,751	440,671
$6,000 under $7,000	13,277	9,691	4,298	5,701	9,430	9,404	300,243	266,831	1,638,830	767,046	161,259	476,234
$7,000 under $8,000	13,963	9,103			14,950	11,882	331,851	294,529	1,829,259	906,728	161,366	432,930
$8,000 under $9,000	14,637	13,041	8,385	12,290	11,826	8,965	349,183	316,279	1,866,070	818,270	120,979	316,175
$9,000 under $10,000	12,477	16,290			7,726	6,379	357,566	343,492	1,930,659	868,926	144,709	374,737
$10,000 under $15,000	55,187	50,795	12,024	11,177	41,568	38,004	1,454,729	1,445,560	7,660,393	3,312,213	378,027	982,614
$15,000 under $20,000	35,622	46,191	5,450	7,626	17,476	24,868	951,045	1,177,960	3,396,440	1,990,372	139,416	409,404
$20,000 under $25,000	17,031	24,398	3,816	5,943	8,962	22,952	524,930	942,199	1,262,651	1,136,214	65,857	234,878
$25,000 under $30,000	10,729	20,158	1,476	2,115	3,848	5,183	306,164	849,121	563,520	746,244	34,778	123,114
$30,000 under $50,000	19,595	48,466	3,754	8,327	10,603	28,507	481,829	2,134,794	729,230	1,392,746	43,153	185,642
$50,000 under $100,000	10,007	27,766	1,572	5,732	5,635	16,762	251,105	2,443,632	306,141	1,087,789	21,624	105,072
$100,000 under $200,000	3,065	11,827	398	3,101	1,698	8,949	55,592	1,605,897	60,240	438,583	5,215	38,291
$200,000 under $500,000	774	5,963	126	807	594	4,546	13,533	1,110,627	13,984	232,469	1,563	13,976
$500,000 under $1,000,000	132	569	33	479	135	2,161	2,313	402,380	2,377	78,355	264	2,793
$1,000,000 or more	91	721	21	374	76	1,592	1,110	490,980	1,133	100,487	111	1,110
Nontaxable returns, total	44,171	48,183	7,994	12,370	53,409	164,451	851,942	901,920	3,594,775	2,156,507	858,020	1,229,022
No adjusted gross income	11,552	22,763	(*)	(*)	17,181	107,882	55,308	104,277	199,938	162,714	12,532	16,959
Under $600	5,221	3,726	2,762	1,240	4,977	12,015	66,605	18,450	523,045	69,178	20,261	17,319
$600 under $1,000							107,656	38,557	633,717	153,041	40,850	26,139
$1,000 under $2,000	6,515	4,802			11,870	15,271	230,289	94,630	969,691	562,958	280,474	271,060
$2,000 under $3,000	5,069	1,272			7,364	6,638	175,474	109,081	684,511	562,338	291,420	450,045
$3,000 under $4,000	7,206	5,177	1,845	1,475	5,841	8,318	102,837	111,837	286,390	279,537	140,377	254,334
$4,000 under $5,000							46,998	56,048	131,613	110,998	44,856	112,372
$5,000 or more	8,608	10,443	1,773	3,140	6,176	14,327	66,775	369,040	165,870	255,743	27,250	80,794
Returns under $5,000	66,680	56,491	18,602	14,833	67,115	174,075	1,863,647	1,212,260	9,044,086	4,624,902	1,729,714	2,699,693
Returns $5,000 under $10,000	73,470	59,754	19,708	21,500	61,418	52,897	1,733,644	1,615,729	9,056,205	4,360,188	822,043	2,114,238
Returns $10,000 under $15,000	55,955	51,564	12,025	11,180	43,442	40,551	1,464,846	1,492,636	7,678,383	3,334,880	379,170	987,189
Returns $15,000 or more	98,428	190,951	16,938	35,796	49,933	122,266	2,596,652	11,418,983	6,348,562	7,305,727	313,109	1,117,006

Adjusted gross income classes	Rents				Royalties				Estates and trusts			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Grand total	3,923,556	4,852,489	2,419,484	2,205,744	495,447	770,676	35,614	82,153	567,298	1,485,024	43,580	66,796
Taxable returns, total	3,145,774	4,168,587	2,129,535	1,720,956	420,893	703,649	27,857	65,996	503,780	1,393,111	38,293	40,999
Under $1,000	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	-	-
$1,000 under $2,000	63,471	37,455	19,057	13,425	8,360	2,574	-	-	26,058	21,188	(*)	(*)
$2,000 under $3,000	120,485	92,070	45,774	25,340	15,567	9,466	-	-	11,498	16,752		
$3,000 under $4,000	184,574	152,703	79,226	40,459	21,089	9,155	-	-	26,455	44,169	4,988	5,673
$4,000 under $5,000	203,614	199,038	67,857	25,591	22,771	7,923	-	-	19,823	34,708		
$5,000 under $6,000	215,054	223,797	114,179	73,908	12,575	10,506			33,757	51,643		
$6,000 under $7,000	192,565	199,248	136,195	83,255	21,113	14,021	4,464	761	22,889	39,746		
$7,000 under $8,000	208,393	244,705	140,857	76,699	23,334	14,634			19,873	22,374	13,003	2,718
$8,000 under $9,000	179,751	199,279	163,143	85,446	25,533	34,521	3,911	2,553	24,446	32,741		
$9,000 under $10,000	195,580	172,755	170,978	87,698	20,362	8,207			13,377	19,220		
$10,000 under $15,000	777,397	705,595	639,395	418,999	86,290	82,336	6,259	7,556	85,755	167,442	4,456	2,577
$15,000 under $20,000	350,380	457,021	267,523	228,920	51,238	64,807	2,609	4,261	68,006	154,186	3,178	2,446
$20,000 under $25,000	154,211	299,025	105,015	114,237	32,834	68,845	3,080	4,708	35,982	106,322	2,019	3,342
$25,000 under $30,000	81,407	201,847	49,593	76,544	17,252	32,765			24,942	85,630	2,001	2,510
$30,000 under $50,000	132,263	440,938	79,484	161,878	34,048	101,456	3,203	14,883	44,607	213,456	3,267	5,762
$50,000 under $100,000	66,800	361,845	39,149	122,273	19,842	104,272	2,877	13,418	30,287	184,473	2,204	4,961
$100,000 under $200,000	13,594	124,461	9,199	49,925	5,949	59,414	1,017	9,616	9,067	93,752	815	3,960
$200,000 under $500,000	3,213	40,727	2,249	21,817	1,879	43,584	322	4,656	2,895	57,447	218	1,694
$500,000 under $1,000,000	556	9,343	441	6,575	359	17,702	82	2,004	507	22,146	45	436
$1,000,000 or more	264	5,775	221	7,967	163	17,442	33	1,580	225	23,544	24	4,453
Nontaxable returns, total	777,782	683,904	289,949	484,788	74,554	67,029	7,757	16,159	63,518	91,917	5,287	25,800
No adjusted gross income	42,509	62,614	62,343	216,285	7,569	17,294	(*)	(*)	3,984	14,122	723	16,515
Under $600	63,899	27,097	23,399	29,937	3,474	850						
$600 under $1,000	76,794	35,061	20,020	28,451	8,967	2,153			11,743	4,445	(*)	(*)
$1,000 under $2,000	291,561	220,996	57,077	45,267	21,903	8,828	6,424	10,191	12,644	11,158		
$2,000 under $3,000	164,201	150,191	52,968	38,572	14,107	12,195			18,291	21,881	4,554	9,280
$3,000 under $4,000	65,659	77,117	21,525	20,163	4,614	1,300						
$4,000 under $5,000	31,609	30,301	22,137	22,587	2,914	1,407			10,486	11,902		
$5,000 or more	41,550	80,527	30,480	83,526	11,006	23,002	(*)	(*)	6,370	28,409		
Returns under $5,000	1,310,578	1,085,603	471,383	506,077	131,670	73,163	7,606	13,840	144,313	182,495	12,067	29,405
Returns $5,000 under $10,000	1,025,647	1,089,317	748,390	445,755	112,074	93,277	8,377	3,315	118,420	178,185	13,026	3,714
Returns $10,000 under $15,000	782,112	718,606	643,824	429,664	86,822	84,196	6,283	7,700	86,690	168,675	4,626	2,669
Returns $15,000 or more	805,219	1,958,963	555,887	824,248	164,881	520,040	13,348	57,298	217,875	955,669	13,861	31,008

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

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

[Money amounts in thousands of dollars]

Adjusted gross income classes	Other sources (net)[4]	Total deductions	Standard deduction						Itemized deductions		Exemptions	Number of returns with no taxable income
			Total		Minimum		10 percent		Number	Amount		
			Number	Amount	Number	Amount	Number	Amount				
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Grand total	-4,672,407	101,836,882	40,460,453	21,627,289	22,374,768	8,957,962	18,085,685	12,669,327	34,915,278	80,209,595	123,718,490	11,615,202
Taxable returns, total	-3,071,961	93,733,499	30,519,747	17,652,178	12,960,304	5,074,401	17,559,443	12,577,778	33,201,647	76,081,322	106,332,291	-
Under $1,000	6,688	192,002	648,370	190,493	647,532	190,424	(*)	(*)	10,534	1,509	395,342	-
$1,000 under $2,000	-27,345	1,625,232	4,818,082	1,456,310	4,800,598	1,454,023	17,484	2,287	321,852	168,922	3,330,869	-
$2,000 under $3,000	-2,545	1,818,539	3,663,495	1,202,719	3,637,568	1,196,039	25,927	6,680	816,098	615,821	3,724,655	-
$3,000 under $4,000	-62,556	2,583,354	3,402,519	1,351,595	1,620,660	733,512	1,781,859	618,083	1,324,595	1,231,759	5,252,156	-
$4,000 under $5,000	-81,239	3,335,474	3,009,780	1,443,293	1,053,613	570,215	1,956,167	873,078	1,681,918	1,892,181	6,119,737	-
$5,000 under $6,000	-187,750	4,015,496	2,619,213	1,447,468	556,073	381,924	2,063,140	1,065,545	2,028,749	2,568,028	6,884,884	-
$6,000 under $7,000	-239,447	4,543,879	2,384,309	1,560,635	335,953	268,521	2,048,356	1,292,114	2,089,359	2,983,245	7,500,266	-
$7,000 under $8,000	-267,814	5,505,179	2,181,175	1,619,233	193,329	169,249	1,987,846	1,449,984	2,463,193	3,885,946	8,481,985	-
$8,000 under $9,000	-239,962	6,035,022	1,791,999	1,491,737	81,799	77,282	1,710,200	1,414,455	2,574,943	4,543,284	8,571,137	-
$9,000 under $10,000	-265,699	6,395,338	1,565,330	1,469,516	33,178	33,211	1,532,359	1,436,545	2,594,277	4,925,823	8,497,222	-
$10,000 under $15,000	-858,757	25,988,960	3,608,042	3,593,331			3,607,912	3,593,183	10,017,357	22,395,629	29,488,769	-
$15,000 under $20,000	-377,281	12,324,291	617,530	616,534			617,453	616,442	4,096,446	11,707,757	10,377,126	-
$20,000 under $25,000	-155,522	5,203,975	127,810	127,414	-	-	127,810	127,414	1,405,798	5,076,561	3,402,080	-
$25,000 under $30,000	-141,560	2,709,427	41,564	41,447	-	-	41,564	41,447	603,467	2,667,980	1,461,341	-
$30,000 under $50,000	-164,998	4,744,642	32,564	32,513	-	-	32,564	32,513	772,729	4,712,129	1,879,111	-
$50,000 under $100,000	-46,466	3,490,315	7,096	7,088	(*)	(*)	7,095	7,087	319,835	3,483,226	782,491	-
$100,000 under $200,000	23,227	1,557,682	724	709	-	-	724	709	62,436	1,556,973	143,878	-
$200,000 under $500,000	10,675	902,600	125	123	-	-	125	123	14,473	902,477	31,588	-
$500,000 under $1,000,000	496	345,391	15	15	-	-	15	15	2,434	345,376	5,218	-
$1,000,000 or more	5,894	416,701	5	5	-	-	5	5	1,154	416,696	2,436	-
Nontaxable returns, total	-1,600,448	8,103,384	9,940,706	3,975,113	9,414,464	3,883,562	526,242	91,551	1,713,631	4,128,272	17,386,198	11,615,202
No adjusted gross income	-1,324,525	-	-	-	-	-	-	-	-	-	767,672	458,657
Under $600	-98,566	1,296,803	3,953,587	1,228,264	3,827,682	1,224,014	125,905	4,250	28,993	68,539	2,914,493	3,982,580
$600 under $1,000	3,037	900,123	2,582,966	835,855	2,484,987	828,466	97,979	7,389	67,122	64,268	2,203,685	2,648,414
$1,000 under $2,000	-5,250	1,245,091	1,735,464	809,983	1,584,088	788,634	151,376	21,349	407,279	435,109	3,653,330	2,066,665
$2,000 under $3,000	-26,184	1,209,656	1,007,669	591,700	958,491	579,591	49,178	12,108	400,669	617,956	3,131,861	1,272,852
$3,000 under $4,000	-51,304	819,480	318,329	226,023	279,978	212,843	38,351	13,180	340,045	593,457	1,829,980	552,058
$4,000 under $5,000	-49,374	644,620	217,841	181,778	198,120	173,119	19,721	8,660	189,401	462,842	1,437,139	346,615
$5,000 or more	-48,282	1,987,611	124,850	101,510	81,118	76,895	43,732	24,615	280,122	1,886,101	1,448,038	287,361
Returns under $5,000	-1,719,162	15,670,374	25,358,102	9,518,011	21,093,317	7,950,878	4,264,785	1,567,132	5,588,506	6,152,364	34,760,920	11,327,841
Returns $5,000 under $10,000	-1,239,122	27,471,732	10,660,481	7,684,084	1,281,243	1,006,842	9,379,238	6,677,242	11,997,047	19,787,649	41,286,411	263,893
Returns $10,000 under $15,000	-859,288	26,208,700	3,612,294	3,597,203	(*)	(*)	3,612,164	3,597,055	10,037,098	22,611,497	29,550,089	13,972
Returns $15,000 or more	-854,835	32,486,076	829,576	827,991	(*)	(*)	829,498	827,898	7,292,627	31,658,085	18,121,070	9,496

Adjusted gross income classes	Taxable income		Income tax before credits	Surcharge		Tax credits						
						Retirement income credit		Investment credit		Foreign tax		Other tax credits[4]
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Grand total	64,219,186	388,819,730	79,643,442	52,268,923	7,693,489	1,732,134	197,263	1,087,658	245,107	201,428	146,695	181,511
Taxable returns, total	63,721,394	388,153,971	79,514,477	52,200,564	7,685,396	1,395,586	166,721	983,361	211,285	193,662	107,947	146,869
Under $1,000	658,904	36,128	5,131	(*)	(*)	-	-	(*)	(*)	-	-	66
$1,000 under $2,000	5,139,934	2,705,701	385,560	328,479	1,149	17,658	470	11,335	219	(*)	(*)	608
$2,000 under $3,000	4,479,593	5,625,863	837,742	3,047,867	51,669	150,734	7,477	14,153	503			3,634
$3,000 under $4,000	4,727,114	8,654,877	1,349,733	3,143,899	104,415	186,235	18,223	37,424	2,828	11,465	1,211	6,154
$4,000 under $5,000	4,691,698	11,667,834	1,863,836	3,450,990	146,933	168,951	16,043	54,526	4,773			5,990
$5,000 under $6,000	4,647,962	14,639,277	2,398,182	3,843,803	202,633	175,236	20,687	61,352	5,937	6,846	1,392	23,328
$6,000 under $7,000	4,473,668	17,023,004	2,837,530	3,969,734	255,577	127,487	19,561	59,894	8,476			13,317
$7,000 under $8,000	4,644,368	20,823,735	3,516,683	4,391,903	331,739	99,181	14,263	60,466	8,757	5,096	220	12,431
$8,000 under $9,000	4,366,942	22,472,746	3,834,634	4,237,952	371,344	75,287	11,967	49,982	7,334	9,515	1,886	10,890
$9,000 under $10,000	4,159,607	24,602,072	4,246,137	4,108,532	419,446	71,857	14,340	53,514	9,741			10,904
$10,000 under $15,000	13,625,399	109,851,465	19,711,227	13,581,944	1,959,076	165,051	22,571	188,906	35,516	31,871	8,788	28,854
$15,000 under $20,000	4,713,976	57,499,368	11,171,948	4,703,809	1,113,039	62,375	8,454	99,736	22,769	21,380	9,333	8,777
$20,000 under $25,000	1,533,608	25,278,691	5,345,026	1,531,347	532,581	31,833	4,324	63,078	16,201	16,507	5,798	4,200
$25,000 under $30,000	645,031	13,359,607	3,061,824	643,932	305,141	18,149	2,270	43,079	9,837	14,741	5,539	3,139
$30,000 under $50,000	805,293	23,477,919	6,286,006	803,492	626,663	26,227	3,383	99,470	29,088	32,550	17,571	2,622
$50,000 under $100,000	326,931	17,279,291	6,171,291	326,616	615,834	13,982	1,931	63,498	25,524	24,454	17,738	8,275
$100,000 under $200,000	63,160	6,584,848	3,007,734	63,072	300,123	3,851	532	17,227	12,334	9,698	11,319	1,437
$200,000 under $500,000	14,598	3,257,903	1,702,614	14,591	169,988	1,226	188	4,216	5,925	3,510	8,606	964
$500,000 under $1,000,000	2,449	1,290,899	697,327	2,448	69,620	182	25	791	2,942	672	5,027	1,092
$1,000,000 or more	1,159	2,022,743	1,084,312	1,159	108,401	84	12	379	2,580	362	13,261	187
Nontaxable returns, total	497,792	665,758	128,966	68,359	8,094	336,548	30,542	104,297	33,824	7,766	38,749	34,644
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	(*)	(*)	26	-	-	-	-	-	-	-	-	26
$1,000 under $2,000	76,078	20,948	2,604	-	-	66,300	2,136	4,595	316	-	-	152
$2,000 under $3,000	135,486	91,103	12,959	(*)	(*)	122,502	11,754	10,573	1,189	-	-	46
$3,000 under $4,000	106,316	65,000	9,311	5,375	116	89,640	7,335	13,228	2,074	7,766	38,749	-
$4,000 under $5,000	60,627	63,036	8,908			37,326	5,160	18,719	2,998			790
$5,000 or more	117,611	425,480	95,158	59,305	7,948	20,780	4,157	57,182	27,247			33,630
Returns under $5,000	20,077,424	28,930,682	4,475,810	9,985,284	304,337	839,346	68,598	164,888	14,901	16,862	1,533	17,466
Returns $5,000 under $10,000	22,393,635	99,785,574	16,868,027	20,597,744	1,582,836	569,692	84,962	333,516	54,826	26,137	5,089	87,513
Returns $10,000 under $15,000	13,635,420	109,918,224	19,723,131	13,589,884	1,960,223	165,153	22,581	195,024	41,078	33,216	11,281	34,008
Returns $15,000 or more	8,112,707	150,185,250	38,576,474	8,096,011	3,846,093	157,943	21,122	394,230	134,302	125,213	128,792	42,524

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

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

[Money amounts in thousands of dollars]

Adjusted gross income classes	Income tax after credits	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
						Income tax withheld[5]		Refundable credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Grand total	86,568,215	247,351	58,036	6,330,877	1,897,819	65,853,719	75,169,011	1,619,171	150,369
Taxable returns, total	86,568,215	212,505	46,937	5,296,337	1,746,365	57,449,864	74,136,031	1,251,273	120,278
Under $1,000	5,110	(*)	(*)	13,554	778	599,933	68,430	(*)	(*)
$1,000 under $2,000	385,321	7,171	520	153,471	14,775	4,570,585	831,266	32,302	1,521
$2,000 under $3,000	877,954			232,299	31,539	3,775,959	1,176,719	58,447	2,901
$3,000 under $4,000	1,426,968	5,537	743	329,060	59,750	3,984,765	1,710,698	82,139	5,279
$4,000 under $5,000	1,983,116	6,442	1,264	399,203	88,743	4,068,102	2,284,405	101,265	6,516
$5,000 under $6,000	2,549,803	14,875	3,959	422,154	106,509	4,140,055	2,909,966	95,657	6,292
$6,000 under $7,000	3,051,616	11,338	1,028	422,695	123,896	4,044,301	3,432,595	98,339	6,353
$7,000 under $8,000	3,812,839	13,585	1,288	395,255	125,265	4,304,951	4,274,725	104,665	6,306
$8,000 under $9,000	4,174,675	8,267	1,348	345,793	114,572	4,091,187	4,652,410	86,657	5,972
$9,000 under $10,000	4,629,939	10,951	2,500	323,598	114,448	3,900,866	5,102,760	88,316	5,609
$10,000 under $15,000	21,574,723	47,458	8,898	1,033,351	390,073	12,913,110	22,764,722	259,207	17,992
$15,000 under $20,000	12,235,709	23,186	4,745	456,026	198,743	4,370,371	11,553,872	107,619	9,225
$20,000 under $25,000	5,847,087	13,892	3,590	242,755	114,313	1,331,018	4,676,004	48,787	6,520
$25,000 under $30,000	3,346,182	9,121	1,753	135,930	66,354	517,629	2,243,518	21,223	2,632
$30,000 under $50,000	6,859,984	19,778	5,229	254,395	127,399	571,791	3,296,055	38,581	7,596
$50,000 under $100,000	6,733,559	14,020	5,184	114,931	58,059	212,431	2,173,174	19,317	13,829
$100,000 under $200,000	3,282,211	4,882	2,660	18,228	9,129	41,174	714,635	5,710	7,525
$200,000 under $500,000	1,856,887	1,505	1,340	3,077	1,425	9,227	205,677	1,511	3,207
$500,000 under $1,000,000	757,859	325	410	415	535	1,600	39,096	335	2,191
$1,000,000 or more	1,176,674	171	478	147	60	809	25,304	191	2,796
Nontaxable returns, total	-	34,846	11,100	1,034,540	151,456	8,403,855	1,032,984	367,898	30,091
No adjusted gross income	-	8,031	2,265	43,041	7,885	168,474	143,695	55,748	5,558
Under $600	-	3,876	469	64,535	4,532	3,601,009	143,995	42,040	2,101
$600 under $1,000	-			129,025	7,699	2,122,513	182,692	37,684	1,904
$1,000 under $2,000	-	6,450	4,002	289,249	26,525	980,235	132,003	76,070	6,193
$2,000 under $3,000	-	5,712	645	201,369	26,932	714,984	125,439	59,249	4,113
$3,000 under $4,000	-			115,191	21,960	321,922	79,688	29,551	2,866
$4,000 under $5,000	-	10,777	3,719	81,080	18,638	258,587	77,806	25,394	2,243
$5,000 or more	-			111,050	37,285	236,131	147,666	42,162	5,113
Returns under $5,000	4,678,468	45,741	10,550	2,051,077	309,755	25,167,068	6,956,834	600,894	41,210
Returns $5,000 under $10,000	18,218,873	64,760	11,959	2,009,696	617,094	20,701,038	20,477,046	511,482	34,393
Returns $10,000 under $15,000	21,574,723	48,878	9,313	1,039,826	393,021	12,922,589	22,779,064	262,006	18,438
Returns $15,000 or more	42,096,151	87,972	26,214	1,230,278	577,949	7,063,024	24,956,067	244,789	56,328

Adjusted gross income classes	Taxpayments—Continued		Tax due at time of filing		Overpayment					
	Payments on 1969 declaration				Total		Refund		Credit on 1970 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
Grand total	7,159,556	17,334,805	17,904,119	10,478,797	54,948,639	14,609,628	53,075,526	13,070,500	2,232,883	1,539,139
Taxable returns, total	6,736,255	17,053,946	17,132,565	10,383,342	46,204,587	13,332,153	44,490,677	11,909,557	2,020,730	1,422,603
Under $1,000	(*)	(*)	57,304	1,187	596,604	64,267	592,269	63,653	(*)	(*)
$1,000 under $2,000	107,072	15,796	723,092	42,629	4,356,363	490,831	4,322,995	486,529	41,356	4,302
$2,000 under $3,000	219,715	52,895	1,070,000	102,595	3,376,448	425,440	3,300,884	413,308	86,597	12,132
$3,000 under $4,000	345,907	110,008	1,344,096	168,594	3,325,322	507,151	3,212,397	484,037	129,734	23,114
$4,000 under $5,000	410,872	181,721	1,269,595	196,541	3,374,726	596,079	3,244,601	562,534	150,784	33,546
$5,000 under $6,000	401,365	208,082	1,182,796	231,592	3,429,764	695,689	3,319,635	665,040	127,816	30,649
$6,000 under $7,000	403,031	251,147	1,089,056	263,533	3,345,412	777,121	3,249,454	745,239	121,411	31,882
$7,000 under $8,000	389,514	291,033	1,132,056	266,760	3,488,589	899,445	3,381,920	857,891	128,751	41,554
$8,000 under $9,000	354,119	273,661	1,041,442	286,095	3,312,619	927,550	3,224,777	899,503	99,040	28,047
$9,000 under $10,000	362,958	332,592	980,371	298,500	3,167,281	992,567	3,082,595	959,814	94,720	32,753
$10,000 under $15,000	1,328,602	1,492,705	3,656,407	1,277,452	9,927,514	3,579,184	9,627,551	3,423,846	356,190	155,337
$15,000 under $20,000	802,531	1,293,412	1,716,525	938,038	2,987,333	1,355,274	2,799,961	1,231,122	226,757	124,153
$20,000 under $25,000	473,874	1,153,530	729,679	658,558	800,468	529,628	685,309	413,136	135,878	116,492
$25,000 under $30,000	296,018	978,937	351,403	481,603	292,179	292,391	224,056	196,539	83,811	95,853
$30,000 under $50,000	504,759	2,924,302	501,445	1,288,888	303,117	524,077	180,305	272,569	143,555	251,509
$50,000 under $100,000	261,222	3,581,692	227,535	1,427,766	99,284	399,789	36,124	146,012	71,899	253,779
$100,000 under $200,000	54,872	1,907,902	45,827	828,659	17,307	164,829	4,786	52,898	14,434	111,933
$200,000 under $500,000	13,475	1,100,740	10,992	626,118	3,599	75,979	883	24,536	3,110	51,444
$500,000 under $1,000,000	2,264	402,112	1,966	336,621	478	21,201	120	6,988	406	14,213
$1,000,000 or more	1,080	501,164	978	661,613	180	13,661	55	4,363	146	9,298
Nontaxable returns, total	423,301	280,862	771,554	95,452	8,744,052	1,277,478	8,584,849	1,160,942	212,153	116,537
No adjusted gross income	59,546	72,283	26,699	3,964	247,243	215,352	224,450	176,612	30,120	38,741
Under $600	21,867	8,702	51,956	3,097	3,647,643	152,978	3,636,900	149,583	12,330	3,395
$600 under $1,000	32,062	11,032	112,291	6,002	2,160,024	193,849	2,151,053	190,654	14,748	3,196
$1,000 under $2,000	70,095	21,663	237,296	22,006	1,040,520	151,276	1,014,230	141,778	34,177	9,498
$2,000 under $3,000	82,373	29,631	144,495	16,101	766,630	148,013	734,280	139,015	38,959	8,998
$3,000 under $4,000	56,938	22,265	77,091	13,371	354,918	96,011	335,462	88,044	26,608	7,967
$4,000 under $5,000	38,217	16,150	53,706	11,444	275,175	88,363	261,096	82,062	17,407	6,301
$5,000 or more	62,203	99,136	68,020	19,467	251,899	231,635	227,378	193,193	37,804	38,441
Returns under $5,000	1,447,669	542,661	5,167,621	587,532	23,521,616	3,129,609	23,030,617	2,977,809	587,155	151,802
Returns $5,000 under $10,000	1,959,285	1,395,723	5,487,169	1,362,725	16,970,924	4,422,037	16,465,382	4,241,240	601,067	180,799
Returns $10,000 under $15,000	1,336,074	1,516,593	3,660,223	1,279,285	9,941,675	3,616,498	9,639,743	3,456,776	360,065	159,721
Returns $15,000 or more	2,416,528	13,879,828	3,589,106	7,249,255	4,514,424	3,441,484	3,939,784	2,394,675	684,596	1,046,817

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]These figures may differ slightly from those published in Statistics of Income—1969, Business Income Tax Returns, because of differences in coding and processing procedures.
[2]Adjusted gross income less deficit.
[3]Other sources net less statutory adjustments to adjusted gross income. See "Other sources (net)" in "Explanation of Classifications and Terms."
[4]Includes unspecified tax credits.
[5]Includes excess social security taxes withheld.
NOTE: Amount detail may not add to total because of rounding.

Table 1.5—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	42,723,998	160,467,704	[1]472,413,223	38,355,702	390,874,656	4,127,659	30,080,644	953,978	2,200,115	1,563,709	5,454,791	1,016,496	2,298,399
Taxable returns, total	38,596,982	143,207,911	463,431,642	35,791,400	383,435,414	3,557,327	28,836,247	729,518	1,157,405	1,166,629	4,824,809	765,781	1,430,883
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	127,738	253,643	228,970	98,388	175,417	12,900	17,929	3,598	6,239	12,547	14,721	3,244	2,550
$2,000 under $3,000	585,154	1,405,852	1,516,947	478,795	1,189,781	66,330	120,328	9,999	15,505	48,502	72,714	19,070	27,014
$3,000 under $4,000	1,367,481	4,037,920	4,804,174	1,124,236	3,679,751	134,612	312,664	29,775	36,159	86,534	158,088	39,763	56,929
$4,000 under $5,000	1,900,987	6,137,497	8,608,851	1,615,305	6,887,821	206,186	611,419	34,403	38,482	109,135	235,677	62,108	75,638
$5,000 under $6,000	2,257,671	7,852,821	12,455,218	2,012,603	10,519,957	230,775	748,315	41,740	53,000	106,902	290,191	63,077	94,214
$6,000 under $7,000	2,687,325	9,925,343	17,484,746	2,469,356	15,481,126	244,276	910,211	55,313	57,549	106,734	337,081	75,090	102,563
$7,000 under $8,000	3,148,108	11,865,598	23,643,460	2,953,001	21,309,966	259,225	1,004,352	64,296	71,098	92,131	322,896	68,764	86,008
$8,000 under $9,000	3,314,329	12,650,984	28,169,795	3,162,351	25,956,459	247,982	985,835	60,386	67,752	97,608	351,441	61,955	86,140
$9,000 under $10,000	3,389,605	12,908,344	32,191,213	3,228,780	29,630,813	237,336	1,012,200	60,501	56,841	84,526	319,014	60,321	74,935
$10,000 under $15,000	12,236,284	46,946,011	149,014,965	11,773,912	137,924,227	888,962	4,775,565	197,806	218,079	251,972	1,204,483	177,997	253,613
$15,000 under $20,000	4,430,053	16,816,801	75,388,294	4,206,527	67,062,764	404,822	3,513,714	81,702	111,915	87,262	608,253	60,905	117,109
$20,000 under $25,000	1,440,393	5,506,474	31,825,555	1,300,030	25,389,449	210,050	2,736,917	33,296	50,953	37,236	334,624	22,614	69,981
$25,000 under $30,000	598,973	2,350,827	16,279,016	509,762	11,479,478	117,009	2,026,712	15,860	43,691	15,025	163,484	12,337	46,956
$30,000 under $50,000	740,477	3,009,099	27,700,678	579,138	15,156,210	199,278	5,225,904	22,653	88,486	21,119	271,229	21,026	114,031
$50,000 under $100,000	300,454	1,253,727	19,796,257	222,904	8,275,019	83,758	3,798,552	11,671	92,948	7,634	107,366	12,283	115,556
$100,000 under $200,000	56,399	226,746	7,389,622	43,720	2,420,418	11,802	863,303	4,424	61,613	1,407	25,764	3,789	56,619
$200,000 under $500,000	12,511	48,557	3,581,949	10,018	692,236	1,682	137,510	1,560	49,246	303	6,077	1,081	33,664
$500,000 under $1,000,000	2,091	8,026	1,402,503	1,735	136,473	228	17,585	360	19,742	29	1,117	239	9,363
$1,000,000 or more	949	3,641	1,949,429	839	68,049	114	17,232	175	18,107	23	589	118	8,000
Nontaxable returns, total	4,127,016	17,259,793	[1]8,981,584	2,564,302	7,439,244	570,332	1,244,397	224,460	1,042,714	397,080	629,984	250,715	867,519
No adjusted gross income	276,373	1,014,155	[2]1,630,530	130,644	849,305	20,042	98,391	94,583	742,337	4,843	18,336	82,339	501,259
Under $600	266,498	840,997	93,154	142,679	128,468	36,977	25,648	15,272	32,809	43,020	15,478	25,228	45,913
$600 under $1,000	282,848	923,739	228,909	157,141	142,707	48,856	34,020	11,782	23,639	43,326	25,329	18,842	25,523
$1,000 under $2,000	1,071,269	3,645,469	1,604,839	640,303	940,421	154,599	182,693	32,179	48,870	113,422	104,925	35,452	53,173
$2,000 under $3,000	1,005,679	4,037,950	2,512,050	639,354	1,416,432	119,452	215,958	23,306	44,578	88,652	131,418	33,643	64,419
$3,000 under $4,000	526,655	2,498,840	1,825,933	321,184	1,063,588	79,739	201,825	20,027	39,034	36,536	75,904	24,665	50,473
$4,000 under $5,000	345,422	2,077,489	1,527,201	267,233	1,120,848	52,909	167,887	11,539	20,158	27,471	65,955	15,914	33,999
$5,000 or more	352,272	2,221,154	2,820,028	265,764	1,777,475	57,758	317,975	15,772	91,289	39,810	192,639	14,632	92,760
Returns under $5,000	7,756,104	26,873,551	[1]21,320,497	5,615,262	17,594,537	932,602	1,988,763	286,463	1,047,809	613,988	918,544	360,268	936,888
Returns $5,000 under $10,000	15,117,699	57,279,080	115,966,431	14,070,558	104,322,964	1,270,599	4,891,499	295,657	344,225	524,830	1,782,654	341,868	490,458
Returns $10,000 under $15,000	12,254,837	47,038,123	149,233,229	11,786,414	138,061,137	893,363	4,816,548	198,865	226,756	254,124	1,223,997	178,834	261,574
Returns $15,000 or more	7,595,358	29,276,950	185,893,066	6,883,468	130,896,018	1,031,095	18,383,834	172,993	581,325	170,767	1,529,596	135,526	609,479

Adjusted gross income classes	Partnerships				Small Business Corporations				Sales of capital assets			
	Net profit		Net loss		Net profit		Net loss		Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Grand total	1,179,458	12,654,773	432,614	2,019,806	243,794	2,235,234	115,453	642,211	5,027,606	12,918,127	1,598,419	1,100,231
Taxable returns, total	1,096,153	12,333,115	374,541	1,218,542	236,356	2,186,490	95,232	341,839	4,528,063	12,007,655	1,476,032	998,210
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	-	-	-	-	8,326	5,965	(*)	(*)
$2,000 under $3,000	9,411	18,644			(*)	(*)	(*)	(*)	36,854	20,903	9,416	7,168
$3,000 under $4,000	17,584	40,610	5,760	6,472					92,617	57,544	17,365	9,388
$4,000 under $5,000	32,229	103,032			2,835	4,204	5,240	14,315	147,444	122,128	27,202	19,426
$5,000 under $6,000	54,600	187,132	7,833	14,759					172,412	134,998	39,670	22,705
$6,000 under $7,000	44,697	174,578	8,930	11,536	9,650	13,421	7,077	8,719	188,364	141,669	45,096	34,394
$7,000 under $8,000	56,140	264,178	16,456	28,614			6,392	26,172	211,329	188,587	61,587	41,157
$8,000 under $9,000	44,266	189,350	16,046	11,945	3,823	5,310	5,150	12,162	243,328	179,308	54,694	35,875
$9,000 under $10,000	62,101	382,406	14,784	25,800					259,314	222,042	70,890	41,753
$10,000 under $15,000	232,114	1,284,551	82,089	106,291	43,053	99,001	20,371	44,547	1,201,046	1,069,961	382,444	239,057
$15,000 under $20,000	149,799	1,123,748	57,795	89,832	39,846	145,034	13,725	30,558	795,156	909,176	271,071	171,370
$20,000 under $25,000	89,619	909,801	37,437	72,930	30,783	178,029	8,883	30,289	409,073	715,319	162,055	110,978
$25,000 under $30,000	62,629	811,629	23,231	65,902	22,165	152,322	5,173	13,580	220,436	546,971	92,966	68,304
$30,000 under $50,000	135,835	2,667,361	54,493	194,033	46,408	474,623	12,650	54,047	326,695	1,298,630	153,455	121,073
$50,000 under $100,000	83,336	2,747,515	35,048	271,747	29,736	618,102	7,326	48,512	165,320	1,561,147	72,859	61,687
$100,000 under $200,000	17,158	977,988	10,080	147,826	6,586	312,815	2,120	26,836	37,556	1,266,778	12,469	11,053
$200,000 under $500,000	3,587	333,383	3,041	101,047	1,209	125,692	683	16,666	10,036	1,337,562	1,817	1,674
$500,000 under $1,000,000	528	77,485	682	33,916	146	28,690	179	8,323	1,875	798,394	170	155
$1,000,000 or more	185	39,162	333	34,859	63	29,218	95	7,020	882	1,430,573	59	59
Nontaxable returns, total	83,305	321,659	58,073	801,267	7,438	48,742	20,221	300,371	499,543	910,472	122,387	102,020
No adjusted gross income	7,420	43,824	20,643	520,427	(*)	(*)	7,000	175,117	55,021	290,145	19,183	23,022
Under $600	3,670	8,229	5,231	34,480			4,105	21,517	26,633	30,058	9,105	6,133
$600 under $1,000			4,183	12,516					26,877	25,995		
$1,000 under $2,000	18,090	23,792	5,711	16,995	3,692	3,105			110,951	75,357	24,316	22,764
$2,000 under $3,000	12,109	22,546	3,247	9,402					96,430	65,981	25,014	18,489
$3,000 under $4,000	11,088	31,012	3,853	25,382			3,437	15,955	70,373	67,201	13,590	8,542
$4,000 under $5,000	8,120	18,203	3,280	11,000					42,603	38,185	10,858	8,992
$5,000 or more	22,808	174,053	11,925	171,065	1,858	14,701	5,679	87,782	70,655	317,550	20,321	14,078
Returns under $5,000	120,056	310,453	52,411	637,707	6,412	35,505	15,424	219,356	714,129	799,462	156,796	124,859
Returns $5,000 under $10,000	281,589	1,280,657	71,256	131,256	15,767	22,824	25,946	76,889	1,131,508	953,538	287,233	185,623
Returns $10,000 under $15,000	233,241	1,303,071	84,132	130,883	43,874	100,207	22,001	61,550	1,208,027	1,094,628	385,481	241,393
Returns $15,000 or more	544,572	9,760,592	224,815	1,119,960	177,741	2,076,698	52,082	284,416	1,973,942	10,070,499	768,909	548,356

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

Table 1.5—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Ordinary gain from sales of depreciable property		Sales of property *other* than capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
			Net gain		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Grand total	249,194	314,249	54,512	65,180	188,054	335,429	4,806,473	9,974,321	21,436,973	13,018,927	2,030,414	4,772,622
Taxable returns, total	212,373	273,039	47,743	54,122	148,086	202,403	4,391,840	9,455,093	19,712,423	11,725,775	1,490,670	3,938,815
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	7,387	2,784	40,266	15,512	(*)	(*)
$2,000 under $3,000	8,885	7,434	4,140	1,453	4,907	2,509	30,317	15,114	173,335	81,453	43,699	60,914
$3,000 under $4,000	7,707	4,077	7,452	4,428	7,839	12,132	92,591	33,204	509,022	322,230	158,993	269,326
$4,000 under $5,000	9,277	5,459			11,971	10,123	104,332	49,901	633,846	404,713	163,583	332,859
$5,000 under $6,000	10,553	8,336	2,465	1,074	7,844	8,202	139,963	108,558	797,892	437,240	129,359	286,783
$6,000 under $7,000	13,269	8,245			14,683	10,838	137,302	92,769	932,467	385,411	99,250	318,959
$7,000 under $8,000	10,780	10,635	6,720	5,811	9,101	7,867	161,042	89,163	1,179,184	493,190	112,347	321,465
$8,000 under $9,000	12,086	15,774			7,391	6,324	174,955	101,727	1,319,566	521,163	84,323	245,632
$9,000 under $10,000							207,790	113,252	1,506,234	581,159	106,400	292,049
$10,000 under $15,000	49,046	43,912	11,159	10,134	38,615	35,522	1,064,274	741,239	6,725,173	2,455,711	314,677	821,858
$15,000 under $20,000	32,671	42,433	4,872	7,310	16,366	23,129	808,557	704,927	3,165,577	1,617,610	121,375	359,964
$20,000 under $25,000	15,635	23,214	3,816	5,943	8,158	22,109	465,604	646,130	1,182,272	948,667	56,713	206,128
$25,000 under $30,000	10,089	19,390	1,194	1,082	3,815	5,162	273,143	558,132	523,948	626,929	30,417	106,858
$30,000 under $50,000	18,077	38,996	3,564	7,123	9,830	27,622	432,061	1,576,226	672,405	1,168,271	36,445	163,029
$50,000 under $100,000	9,502	26,762	1,479	5,259	5,270	15,741	228,577	1,887,878	282,037	943,930	19,039	92,326
$100,000 under $200,000	2,895	11,186	387	3,084	1,562	8,102	49,452	1,238,009	54,121	373,980	4,403	32,635
$200,000 under $500,000	703	5,607	111	648	552	4,348	11,603	850,041	12,097	197,685	1,329	12,206
$500,000 under $1,000,000	119	492	31	462	119	1,963	1,980	318,322	2,043	66,844	227	2,528
$1,000,000 or more	75	640	18	277	62	710	910	327,717	938	84,077	91	931
Nontaxable returns, total	36,821	41,211	6,769	11,061	39,968	133,027	414,633	519,230	1,724,550	1,293,153	539,744	833,806
No adjusted gross income	10,371	20,548	(*)	(*)	9,816	83,596	34,561	77,203	122,725	105,857	7,055	8,911
Under $600	4,046	2,902	2,924	1,404	12,859	23,206	12,324	6,109	81,815	25,758	8,595	4,275
$600 under $1,000	8,225	4,496					15,508	5,747	99,774	37,677	14,187	9,054
$1,000 under $2,000					5,697	5,700	86,167	29,947	435,619	224,943	119,430	114,762
$2,000 under $3,000	6,267	3,595	2,255	3,531	5,828	8,243	104,973	48,018	490,707	379,196	213,467	314,027
$3,000 under $4,000	7,912	9,670			5,768	12,282	76,155	77,630	245,690	235,122	114,396	208,882
$4,000 under $5,000							35,858	33,001	109,672	83,198	41,525	103,314
$5,000 or more							49,087	241,575	138,548	201,402	21,089	70,581
Returns under $5,000	46,505	43,500	13,405	12,829	46,947	135,385	600,173	378,657	2,942,471	1,915,659	892,930	1,438,690
Returns $5,000 under $10,000	61,922	53,093	14,210	9,967	54,138	47,159	857,664	543,176	5,850,729	2,521,098	551,327	1,531,476
Returns $10,000 under $15,000	49,789	44,657	11,160	10,137	40,412	37,915	1,070,015	760,285	6,738,226	2,469,819	315,259	823,639
Returns $15,000 or more	90,978	172,999	15,737	32,247	46,557	114,970	2,278,621	8,292,203	5,905,547	6,112,351	270,898	978,817

Adjusted gross income classes	Rents				Royalties				Estates and trusts			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Grand total	2,818,552	3,524,176	1,923,210	1,798,901	364,644	564,448	28,077	66,613	317,774	762,575	28,336	42,947
Taxable returns, total	2,387,129	3,079,071	1,741,186	1,455,558	309,572	508,699	24,166	55,224	289,780	721,286	25,160	29,238
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	6,590	3,449	6,221	4,813	13,714	6,009	-	-	-	-	(*)	(*)
$2,000 under $3,000	26,594	19,479					-	-	(*)	(*)		
$3,000 under $4,000	89,577	80,863	31,166	19,137			-	-	8,798	17,949		
$4,000 under $5,000	127,429	100,444	37,632	16,951	15,713	6,629	-	-	7,498	5,736		
$5,000 under $6,000	132,495	139,070	82,795	53,303	7,903	6,986	(*)	(*)	9,775	17,302	8,771	2,157
$6,000 under $7,000	128,274	109,216	96,850	55,914	11,655	5,223			10,897	15,379		
$7,000 under $8,000	157,394	161,998	108,030	65,050	15,103	9,632	7,116	915	9,472	4,381		
$8,000 under $9,000	142,409	114,593	135,765	69,358	19,530	15,047			16,874	15,065		
$9,000 under $10,000	163,675	134,740	142,879	72,690	13,160	7,497			6,213	6,947		
$10,000 under $15,000	687,462	575,082	579,161	365,188	71,928	63,396	5,070	6,434	53,581	73,356	4,289	2,556
$15,000 under $20,000	315,048	356,299	253,141	214,159	43,561	43,493	2,397	3,094	49,380	76,268	2,677	2,243
$20,000 under $25,000	139,785	254,343	98,041	105,982	27,386	44,884	2,714	3,465	28,423	68,624	2,019	3,342
$25,000 under $30,000	73,885	168,384	47,086	71,566	15,217	29,424			19,071	58,181	1,711	2,047
$30,000 under $50,000	119,281	377,904	74,723	150,795	29,774	88,807	2,353	13,334	33,803	113,303	2,750	3,897
$50,000 under $100,000	61,450	323,764	36,573	113,404	17,687	79,866	2,671	12,529	24,893	120,933	1,909	3,573
$100,000 under $200,000	12,300	110,622	8,545	45,304	5,191	45,183	949	8,616	7,348	64,154	721	3,423
$200,000 under $500,000	2,789	35,926	2,004	19,089	1,613	34,470	289	4,274	2,324	35,688	189	1,431
$500,000 under $1,000,000	475	8,093	395	6,016	306	11,445	75	1,776	416	16,045	30	232
$1,000,000 or more	217	4,802	179	6,839	131	10,708	29	713	176	10,944	18	4,324
Nontaxable returns, total	431,423	445,105	182,024	343,345	55,072	55,749	3,911	11,390	27,994	41,290	3,176	13,710
No adjusted gross income	29,542	48,816	33,552	152,701	6,339	14,465	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	19,403	15,386	7,919	10,425	3,933	1,560						
$600 under $1,000	25,546	16,798	7,705	11,059					7,389	7,923		
$1,000 under $2,000	128,373	103,586	28,670	32,594	17,173	7,433						
$2,000 under $3,000	115,477	108,042	40,239	25,072	10,239	9,103	2,882	7,848	6,333	5,810	2,715	4,774
$3,000 under $4,000	55,659	67,317	16,393	16,649	7,192	2,561			8,117	6,953		
$4,000 under $5,000	26,863	25,668	19,415	21,144								
$5,000 or more	30,560	59,492	28,131	73,701	10,196	20,627			3,663	9,837		
Returns under $5,000	651,053	589,847	228,912	310,545	74,303	47,761	3,788	9,255	41,465	56,168	3,899	11,439
Returns $5,000 under $10,000	749,164	691,685	588,015	350,290	76,147	55,495	7,621	991	55,642	60,891	7,879	2,981
Returns $10,000 under $15,000	691,000	587,533	583,028	375,696	72,290	64,846	5,094	6,578	53,944	73,976	4,459	2,648
Returns $15,000 or more	727,335	1,655,111	523,255	762,370	141,904	396,346	11,574	49,789	166,723	571,540	12,099	25,879

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

Table 1.5—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Other sources (net)[3]	Total deductions	Standard deduction						Itemized deductions		Exemptions	Number of returns with no taxable income
			Total		Minimum		10 percent		Number	Amount		
			Number	Amount	Number	Amount	Number	Amount				
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Grand total	-4,296,151	79,659,087	14,980,411	11,306,123	6,091,400	3,725,571	8,889,011	7,580,553	27,467,214	68,352,963	96,280,623	3,856,803
Taxable returns, total	-3,058,036	75,206,221	12,175,074	9,590,659	3,351,850	2,038,010	8,823,224	7,552,652	26,421,908	65,615,561	85,924,747	-
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-9,312	52,502	118,174	46,986	117,762	46,922	(*)	(*)	9,564	5,516	152,186	-
$2,000 under $3,000	-31,130	312,899	454,024	200,491	449,933	199,404	9,172	2,823	131,130	112,408	843,511	-
$3,000 under $4,000	-48,319	935,652	890,030	449,990	884,949	448,255			477,451	485,662	2,422,752	-
$4,000 under $5,000	-92,613	1,582,242	1,085,721	597,444	756,930	450,802	328,791	146,642	815,266	984,798	3,682,498	-
$5,000 under $6,000	-174,959	2,265,015	1,087,198	670,092	507,089	351,332	580,109	318,759	1,170,473	1,594,924	4,711,693	-
$6,000 under $7,000	-221,042	2,984,396	1,251,747	863,608	329,216	263,488	922,531	600,121	1,435,578	2,120,788	5,955,206	-
$7,000 under $8,000	-214,678	4,002,025	1,274,273	978,251	190,993	167,313	1,083,280	810,939	1,873,835	3,023,773	7,119,359	-
$8,000 under $9,000	-236,065	4,797,889	1,203,913	1,029,417	81,799	77,282	1,122,114	952,135	2,110,416	3,768,472	7,590,590	-
$9,000 under $10,000	-246,603	5,395,366	1,127,929	1,071,453	32,971	32,971	1,094,958	1,038,482	2,261,676	4,323,913	7,745,006	-
$10,000 under $15,000	-856,204	23,725,541	2,969,101	2,969,503	33,178	33,211	2,968,971	2,969,355	9,267,183	20,756,038	28,167,607	-
$15,000 under $20,000	-419,309	11,621,995	534,309	534,664	(*)	(*)	534,232	534,572	3,895,744	11,087,331	10,090,081	-
$20,000 under $25,000	-167,709	4,896,351	110,372	110,372	-	-	110,372	110,372	1,330,021	4,785,979	3,303,884	-
$25,000 under $30,000	-151,482	2,501,159	34,994	34,994	-	-	34,994	34,994	563,979	2,466,165	1,410,496	-
$30,000 under $50,000	-159,554	4,275,100	27,011	27,116	-	-	27,011	27,116	713,466	4,247,983	1,805,459	-
$50,000 under $100,000	-56,089	3,138,083	5,707	5,707	(*)	(*)	5,706	5,706	294,747	3,132,376	752,236	-
$100,000 under $200,000	13,166	1,350,455	490	490	-	-	490	490	55,909	1,349,965	136,048	-
$200,000 under $500,000	8,698	757,874	71	71	-	-	71	71	12,440	757,803	29,134	-
$500,000 under $1,000,000	25	292,238	7	7	-	-	7	7	2,084	292,231	4,816	-
$1,000,000 or more	5,143	319,439	3	3	-	-	3	3	946	319,436	2,185	-
Nontaxable returns, total	-1,238,116	4,452,867	2,805,337	1,715,464	2,739,550	1,687,562	65,787	27,904	1,045,306	2,737,404	10,355,874	3,856,803
No adjusted gross income	-1,043,206	-	-	-	-	-	-	-	-	-	608,493	276,373
Under $600	-12,583	150,732	253,976	129,587	252,482	129,521	(*)	(*)	12,522	21,145	504,598	266,498
$600 under $1,000	1,558	154,772	270,285	140,654	267,283	140,396	20,319	2,709	12,563	14,118	554,243	282,848
$1,000 under $2,000	-15,655	656,056	954,030	512,690	936,713	510,240			117,239	143,366	2,187,281	1,067,458
$2,000 under $3,000	-36,019	784,254	776,284	480,662	769,152	478,822	12,505	3,707	229,395	303,592	2,422,770	978,026
$3,000 under $4,000	-53,315	641,994	251,444	189,875	246,071	188,009			275,211	452,119	1,499,304	447,908
$4,000 under $5,000	-35,998	519,529	191,863	167,388	189,291	166,239			153,559	352,142	1,246,493	287,800
$5,000 or more	-42,898	1,545,530	107,455	94,608	78,558	74,335	31,469	21,422	244,817	1,450,922	1,332,692	249,892
Returns under $5,000	-1,376,594	5,790,632	5,245,831	2,915,767	4,870,566	2,758,608	375,265	157,159	2,233,900	2,874,865	16,124,131	3,606,911
Returns $5,000 under $10,000	-1,124,691	20,244,152	6,046,706	4,701,620	1,220,626	966,721	4,826,080	3,734,899	9,070,993	15,542,532	34,367,448	233,940
Returns $10,000 under $15,000	-856,238	23,864,852	2,972,873	2,973,275	(*)	(*)	2,972,743	2,973,127	9,281,964	20,891,577	28,222,874	9,039
Returns $15,000 or more	-938,628	29,759,450	715,001	715,461	(*)	(*)	714,923	715,368	6,880,357	29,043,989	17,566,170	6,913

Adjusted gross income classes	Taxable income		Income tax before credits	Surcharge		Tax credits						
						Retirement income credit		Investment credit		Foreign tax		Other tax credits[4]
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Grand total	38,867,195	302,779,331	62,266,433	33,923,263	6,053,186	745,232	106,766	946,384	224,354	148,161	123,788	93,534
Taxable returns, total	38,596,982	302,300,904	62,167,748	33,870,964	6,046,387	609,570	92,705	850,517	192,774	141,447	88,585	68,730
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	127,738	24,282	3,377	-	-	-	-	(*)	(*)	-	-	11
$2,000 under $3,000	585,154	360,539	50,736	12,413	102	7,329	88	26,953	1,516	-	-	316
$3,000 under $4,000	1,367,481	1,445,770	208,122	178,579	1,915	31,679	2,111			(*)	(*)	2,003
$4,000 under $5,000	1,900,987	3,344,111	488,010	796,159	14,930	75,825	7,486	35,854	3,407			1,689
$5,000 under $6,000	2,257,671	5,478,513	819,177	1,491,688	47,783	87,718	12,096	48,209	4,740	7,968	1,411	3,174
$6,000 under $7,000	2,687,325	8,545,149	1,312,473	2,197,157	105,410	66,866	12,236	51,422	7,184			4,585
$7,000 under $8,000	3,148,108	12,522,087	1,977,081	2,900,231	179,443	53,700	9,224	57,709	8,398	6,952	483	3,246
$8,000 under $9,000	3,314,329	15,781,322	2,553,230	3,187,695	244,280	39,096	7,603	46,128	7,069			3,613
$9,000 under $10,000	3,389,605	19,050,848	3,152,336	3,338,867	310,910	45,730	11,454	49,114	8,658	25,333	8,238	5,822
$10,000 under $15,000	12,236,284	97,121,812	16,999,721	12,197,445	1,690,297	106,361	16,052	172,647	33,125			17,966
$15,000 under $20,000	4,430,053	53,676,227	10,235,925	4,422,786	1,020,314	37,357	5,794	90,481	21,105	15,777	6,030	6,885
$20,000 under $25,000	1,440,393	23,625,336	4,878,594	1,438,434	486,244	19,873	3,075	58,450	14,940	12,691	4,329	3,878
$25,000 under $30,000	598,973	12,367,365	2,752,525	598,041	274,372	11,586	1,544	39,606	9,248	11,837	4,869	2,792
$30,000 under $50,000	740,477	21,620,139	5,626,287	739,450	561,309	14,856	2,121	92,660	27,311	27,758	16,127	1,532
$50,000 under $100,000	300,454	15,906,068	5,562,831	300,149	555,117	8,433	1,317	59,948	24,117	20,622	13,472	8,067
$100,000 under $200,000	56,399	5,903,135	2,654,303	56,326	264,975	2,297	353	16,117	11,531	8,335	9,079	1,058
$200,000 under $500,000	12,511	2,794,941	1,441,236	12,505	143,908	701	126	3,865	5,517	2,950	7,156	816
$500,000 under $1,000,000	2,091	1,105,451	591,635	2,090	59,093	117	18	699	2,604	585	4,331	1,091
$1,000,000 or more	949	1,627,809	860,149	949	85,985	46	7	320	2,299	304	13,008	186
Nontaxable returns, total	270,213	478,427	98,686	52,299	6,800	135,662	14,059	95,867	31,580	6,714	35,206	24,805
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	186	-	-	(*)	(*)	(*)	(*)	-	-	21
$2,000 under $3,000	27,653	13,097	1,840	-	-	18,243	1,168	7,838	679	-	-	-
$3,000 under $4,000	78,747	40,569	5,711	52,299	6,800	63,324	4,103	12,219	1,741	6,714	35,206	-
$4,000 under $5,000	57,622	58,191	8,261			35,327	4,830	18,383	2,868			575
$5,000 or more	102,380	365,246	82,688			17,103	3,838	56,454	26,247			24,209
Returns under $5,000	4,149,193	5,287,883	766,242	991,016	16,999	233,392	19,907	102,555	10,261	4,268	959	4,615
Returns $5,000 under $10,000	14,883,759	61,555,144	9,840,846	13,151,246	889,136	310,089	56,439	300,290	50,136	16,397	2,891	28,796
Returns $10,000 under $15,000	12,245,798	97,183,285	17,010,420	12,204,903	1,691,324	106,462	16,062	178,738	38,684	25,345	8,969	22,936
Returns $15,000 or more	7,588,445	138,753,019	34,648,925	7,976,098	3,455,727	95,289	14,358	364,801	125,273	102,151	110,969	37,187

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

Table 1.5—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Income tax after credits	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
						Income tax withheld[5]		Refundable credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Grand total	67,771,818	211,330	47,385	5,260,818	1,667,139	37,208,757	57,934,769	1,398,581	132,053
Taxable returns, total	67,771,818	183,567	40,213	4,446,057	1,536,374	35,101,259	57,378,705	1,092,073	106,456
Under $1,000	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	3,365	(*)	(*)	22,025	2,203	86,391	15,157	(*)	(*)
$2,000 under $3,000	50,223	5,535	838	104,812	14,140	437,060	106,454	37,517	2,057
$3,000 under $4,000	204,666			213,552	36,875	1,050,190	345,466	59,309	4,050
$4,000 under $5,000	489,599			309,958	68,326	1,541,577	667,646	86,971	5,880
$5,000 under $6,000	846,618	14,522	2,679	347,790	87,715	1,939,670	1,084,790	84,203	5,624
$6,000 under $7,000	1,393,765	8,463	852	357,151	102,397	2,410,535	1,716,774	82,782	5,795
$7,000 under $8,000	2,135,659	11,396	970	358,454	113,735	2,908,178	2,539,633	93,000	5,960
$8,000 under $9,000	2,778,855	8,190	1,245	315,738	103,017	3,117,637	3,255,347	83,008	5,690
$9,000 under $10,000	3,436,733	10,873	2,499	297,579	103,652	3,197,832	3,943,094	83,845	5,317
$10,000 under $15,000	18,615,383	43,261	6,967	966,912	362,813	11,684,083	20,106,560	245,671	17,107
$15,000 under $20,000	11,216,477	21,375	4,503	425,337	184,742	4,163,720	10,887,676	102,607	7,765
$20,000 under $25,000	5,338,615	12,910	3,424	227,797	107,069	1,274,071	4,451,066	45,522	5,431
$25,000 under $30,000	3,008,447	8,373	1,712	128,671	62,981	493,852	2,132,538	19,901	2,333
$30,000 under $50,000	6,140,483	18,532	4,986	239,647	120,393	544,661	3,127,807	35,776	7,127
$50,000 under $100,000	6,070,884	13,063	4,815	109,987	55,718	202,121	2,072,094	18,151	12,338
$100,000 under $200,000	2,897,232	4,600	2,478	17,297	8,699	38,912	680,589	5,284	5,827
$200,000 under $500,000	1,571,499	1,369	1,262	2,850	1,330	8,573	192,387	1,371	2,970
$500,000 under $1,000,000	642,682	288	368	375	518	1,472	35,532	288	2,112
$1,000,000 or more	930,633	147	413	125	51	724	18,095	157	2,761
Nontaxable returns, total	-	27,763	7,172	814,761	130,762	2,107,498	556,067	306,508	25,598
No adjusted gross income	-	6,179	1,934	33,035	5,822	115,683	112,514	46,131	4,906
Under $600	-			30,471	2,771	130,855	10,779	25,747	1,546
$600 under $1,000	-	5,598	1,048	62,575	3,998	121,758	10,717	23,719	1,516
$1,000 under $2,000	-			216,483	20,005	520,419	69,276	61,615	3,843
$2,000 under $3,000	-			181,250	24,389	527,029	92,343	56,564	3,932
$3,000 under $4,000	-	5,376	643	107,750	20,585	251,126	64,418	27,132	2,685
$4,000 under $5,000	-			76,842	17,723	222,315	63,714	23,887	2,142
$5,000 or more	-	10,610	3,547	106,355	35,469	218,313	132,306	41,713	5,028
Returns under $5,000	747,853	31,879	6,555	1,358,753	216,838	5,004,403	1,558,483	455,302	32,868
Returns $5,000 under $10,000	10,591,630	53,130	8,753	1,773,006	541,397	13,777,339	12,632,938	464,341	32,213
Returns $10,000 under $15,000	18,615,383	44,671	7,371	973,362	365,747	11,692,821	20,120,248	248,469	17,553
Returns $15,000 or more	37,816,952	81,650	24,706	1,155,697	543,157	6,734,194	23,623,100	230,469	49,419

Adjusted gross income classes	Taxpayments—Continued		Tax due at time of filing		Overpayment					
	Payments on 1969 declaration				Total		Refund		Credit on 1970 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
Grand total	5,067,514	13,885,605	11,448,633	8,394,875	29,931,048	10,861,074	28,622,782	9,639,409	1,589,635	1,221,673
Taxable returns, total	4,763,590	13,675,295	10,863,771	8,317,102	27,598,734	10,129,088	26,414,182	8,995,080	1,423,277	1,134,017
Under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	8,902	1,219	45,079	2,802	80,659	13,721	78,968	13,091	(*)	(*)
$2,000 under $3,000	37,524	11,270	162,858	19,935	421,626	75,175	408,995	72,041	15,629	3,134
$3,000 under $4,000	120,530	37,305	394,525	52,789	960,632	197,416	911,653	186,285	54,831	11,131
$4,000 under $5,000	212,069	90,391	497,702	98,202	1,392,290	302,945	1,327,653	282,612	82,075	20,333
$5,000 under $6,000	231,042	115,012	600,575	131,429	1,646,746	401,102	1,585,337	380,356	75,954	20,746
$6,000 under $7,000	252,208	147,333	623,450	154,288	2,049,975	527,188	1,988,261	506,609	80,865	20,579
$7,000 under $8,000	268,942	196,016	736,779	188,821	2,397,596	680,072	2,316,661	647,366	98,715	32,706
$8,000 under $9,000	243,310	184,115	704,589	205,029	2,600,241	767,069	2,528,885	744,157	82,231	22,912
$9,000 under $10,000	249,247	227,157	722,665	218,332	2,656,749	851,008	2,601,770	828,699	63,269	22,310
$10,000 under $15,000	1,036,125	1,090,624	3,099,448	1,036,315	9,099,543	3,265,450	8,870,130	3,148,642	277,556	116,809
$15,000 under $20,000	675,171	983,806	1,561,378	781,697	2,859,436	1,255,153	2,703,250	1,157,850	189,343	97,304
$20,000 under $25,000	413,326	916,996	671,840	555,858	765,826	480,250	665,933	388,326	117,360	91,924
$25,000 under $30,000	261,665	788,766	321,879	409,994	275,935	260,483	216,787	182,318	73,264	78,166
$30,000 under $50,000	452,735	2,493,127	458,917	1,099,892	281,259	461,950	170,607	247,137	129,324	214,813
$50,000 under $100,000	237,853	3,141,253	208,960	1,262,366	91,414	356,760	34,058	133,363	65,388	223,398
$100,000 under $200,000	48,618	1,638,280	41,166	725,545	15,225	141,932	4,337	45,595	12,618	96,338
$200,000 under $500,000	11,518	910,927	9,464	531,264	3,044	63,354	748	20,492	2,636	42,864
$500,000 under $1,000,000	1,922	330,454	1,685	293,284	402	17,802	104	6,789	340	11,013
$1,000,000 or more	883	371,244	812	549,260	136	10,258	45	3,352	111	6,907
Nontaxable returns, total	303,924	210,314	584,862	77,774	2,332,314	731,988	2,208,600	644,331	166,358	87,658
No adjusted gross income	38,077	46,799	21,614	3,306	165,761	159,773	151,181	136,663	20,232	23,111
Under $600	10,895	5,708	22,895	1,897	156,798	16,784	152,265	14,744	5,403	2,040
$600 under $1,000	11,274	6,576	50,918	2,918	144,149	17,660	139,111	15,403	7,638	2,258
$1,000 under $2,000	45,024	14,478	173,760	13,731	556,509	80,717	537,207	72,970	25,054	7,747
$2,000 under $3,000	60,299	18,449	128,049	14,209	562,017	104,214	535,165	96,435	32,451	7,779
$3,000 under $4,000	50,736	19,634	71,824	12,520	278,445	78,522	260,830	72,006	24,432	6,516
$4,000 under $5,000	36,837	15,215	51,182	10,747	236,864	73,454	223,700	67,402	16,347	6,052
$5,000 or more	50,782	83,455	64,620	18,446	231,771	200,864	209,141	168,708	34,801	32,155
Returns under $5,000	632,167	267,042	1,620,406	233,055	4,955,750	1,120,380	4,726,728	1,029,651	285,860	90,731
Returns $5,000 under $10,000	1,284,661	901,536	3,446,570	913,367	11,562,750	3,337,928	11,213,104	3,204,974	429,336	132,954
Returns $10,000 under $15,000	1,041,732	1,112,978	3,103,239	1,038,135	9,111,102	3,300,588	8,880,293	3,180,257	280,297	120,331
Returns $15,000 or more	2,108,954	11,604,049	3,278,418	6,210,318	4,301,446	3,102,178	3,802,657	2,224,527	594,142	877,657

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit.
[2]Deficit.
[3]Other sources net less statutory adjustments to adjusted gross income. See "Other sources (net)" in "Explanation of Classifications and Terms."
[4]Includes unspecified tax credits.
[5]Includes excess social security taxes withheld.
NOTE: Amount detail may not add to total because of rounding.

Table 1.6—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	30,230,550	38,438,023	[1]113,888,566	26,844,679	93,201,609	683,254	2,511,244	193,075	435,201	342,936	632,212	124,999	235,928
Taxable returns, total	22,685,617	28,110,003	108,303,767	20,548,969	88,926,890	515,718	2,347,580	115,805	200,132	231,839	548,613	71,112	118,484
Under $1,000	650,577	650,577	615,750	616,112	569,616	10,937	8,158	(*)	(*)	3,350	2,117	(*)	(*)
$1,000 under $2,000	4,940,391	5,188,847	7,311,269	4,576,542	6,628,771	77,898	90,825	4,913	10,044	46,320	39,897	8,525	9,143
$2,000 under $3,000	3,676,093	4,372,047	9,096,707	3,261,645	7,844,418	71,616	130,504	11,779	14,486	40,727	54,847	10,371	11,626
$3,000 under $4,000	3,050,004	3,963,423	10,604,220	2,721,654	9,200,966	71,166	178,962	10,569	14,351	30,771	61,270	9,519	12,426
$4,000 under $5,000	2,432,677	3,182,391	10,896,225	2,220,766	9,664,652	51,248	153,669	13,397	18,116	25,394	52,701	8,385	7,909
$5,000 under $6,000	1,988,143	2,608,167	10,888,835	1,829,680	9,769,088	37,930	130,049	15,188	19,212	24,756	60,240	7,858	6,047
$6,000 under $7,000	1,548,484	1,957,793	10,037,352	1,423,924	8,992,742	31,844	137,375	12,919	15,550	15,434	46,779	6,735	8,885
$7,000 under $8,000	1,270,400	1,687,888	9,488,879	1,182,889	8,596,785	25,112	117,172	9,184	10,405	8,639	25,411	4,989	5,369
$8,000 under $9,000	890,998	1,232,261	7,545,735	821,296	6,664,965	23,326	119,345	5,984	9,637	8,331	26,434	3,149	7,230
$9,000 under $10,000	635,249	909,362	6,026,984	577,544	5,228,654	18,735	107,339	5,352	4,804	4,477	15,906		
$10,000 under $15,000	1,167,847	1,666,209	13,710,835	1,039,219	11,235,549	46,419	318,434	16,078	23,549	14,716	74,243	5,599	10,605
$15,000 under $20,000	234,485	353,150	3,971,007	170,194	2,449,278	21,304	234,422	3,853	8,643	4,925	38,341	1,888	5,228
$20,000 under $25,000	79,904	128,856	1,769,802	49,461	814,588	10,986	157,264	1,835	4,816	1,805	19,539	970	3,635
$25,000 under $30,000	38,139	64,884	1,036,185	21,492	369,656	5,776	108,622	744	3,224	454	6,414	339	2,251
$30,000 under $50,000	52,120	91,657	1,932,502	23,582	474,217	8,026	202,325	1,591	9,295	1,148	15,695	1,351	10,057
$50,000 under $100,000	22,098	38,310	1,465,344	9,822	276,978	2,728	108,989	732	8,396	444	6,072	678	7,498
$100,000 under $200,000	5,703	10,037	756,867	2,235	90,947	509	29,650	471	9,251	110	1,884	276	5,214
$200,000 under $500,000	1,808	3,268	529,090	678	34,838	119	8,381	137	5,666	28	547	101	2,876
$500,000 under $1,000,000	319	554	213,775	136	9,419	25	2,672	44	3,743	6	95	27	1,432
$1,000,000 or more	178	322	406,404	98	10,763	14	3,423	30	6,687	4	181	16	937
Nontaxable returns, total	7,544,933	10,328,020	[1]5,584,800	6,295,710	4,274,722	167,536	163,664	77,270	235,070	111,097	83,599	53,887	117,447
No adjusted gross income	174,088	243,452	[2]358,395	58,017	194,257	7,051	17,091	46,020	189,846	2,542	2,500	23,783	82,845
Under $600	3,670,127	3,899,644	1,205,987	3,493,877	1,216,605	50,298	19,579	13,176	9,270	32,159	10,867	10,213	10,468
$600 under $1,000	2,304,437	2,607,482	1,741,673	2,061,282	1,530,477	46,444	31,327	7,803	10,712	33,677	18,912	8,557	4,974
$1,000 under $2,000	904,324	1,987,776	1,305,034	434,063	588,276	48,520	46,324	8,649	11,515	31,985	31,327	8,189	10,780
$2,000 under $3,000	315,022	844,948	763,868	146,973	325,519	7,455	11,195			5,196	8,235	3,145	8,380
$3,000 under $4,000	89,376	361,792	303,913	52,136	165,793	3,337	9,922			2,946	6,108		
$4,000 under $5,000	42,724	229,724	188,033	27,617	108,310	2,768	9,062	-	-	2,592	5,650		
$5,000 or more	44,835	153,202	434,687	21,745	145,485	1,663	19,164	1,622	13,727				
Returns under $5,000	22,249,840	27,532,103	[1]43,674,284	19,670,684	38,037,658	448,738	706,618	117,311	278,596	257,244	291,039	90,134	152,784
Returns $5,000 under $10,000	6,369,851	8,532,400	44,208,042	5,854,377	39,364,438	137,902	619,335	49,668	63,901	61,973	176,499	23,575	30,957
Returns $10,000 under $15,000	1,173,283	1,676,289	13,775,737	1,040,921	11,249,380	46,610	320,263	16,428	25,360	14,719	74,328	5,599	10,605
Returns $15,000 or more	437,576	697,231	12,230,503	278,697	4,550,133	50,004	865,028	9,668	67,344	9,000	90,346	5,691	41,582

Adjusted gross income classes	Partnerships				Small Business Corporations				Sales of capital assets			
	Net profit		Net loss		Net profit		Net gain		Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Grand total	281,656	1,332,275	110,960	276,846	55,176	317,343	15,964	94,529	1,780,116	2,746,456	511,417	362,905
Taxable returns, total	249,232	1,275,673	96,564	177,022	53,263	313,143	14,591	68,179	1,505,222	2,533,752	447,137	314,973
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	12,660	4,261	(*)	(*)
$1,000 under $2,000	22,661	26,366	9,665	7,215			-	-	135,690	49,463	20,853	9,146
$2,000 under $3,000	24,662	42,496	8,160	11,110	15,676	26,663	(*)	(*)	143,739	73,198	25,288	14,249
$3,000 under $4,000	25,520	56,974	10,738	15,236					158,810	91,247	33,314	25,962
$4,000 under $5,000	24,492	66,855	8,664	6,495					121,361	98,167	16,468	13,470
$5,000 under $6,000	18,738	67,512	11,199	9,860	10,933	36,179	6,963	23,848	126,757	93,368	28,720	16,340
$6,000 under $7,000	28,964	91,171	6,494	6,182					101,501	95,668	40,644	27,986
$7,000 under $8,000	9,758	22,038	8,712	6,317					102,428	90,927	35,468	23,063
$8,000 under $9,000	6,677	33,763	12,179	12,013	12,330	69,547	2,189	11,417	104,103	98,644	24,503	15,840
$9,000 under $10,000	10,207	29,913	6,008	12,712					101,994	102,329	32,035	22,434
$10,000 under $15,000	33,763	189,832	3,742	7,930	4,213	23,378	2,214	15,250	223,966	262,478	98,581	69,986
$15,000 under $20,000	15,171	125,713	1,610	8,419	1,997	12,696			77,381	185,957	40,622	32,466
$20,000 under $25,000	9,063	97,300	4,468	26,042	1,504	15,406			32,467	130,485	16,703	14,321
$25,000 under $30,000	4,455	53,222	2,198	18,805	3,303	57,296	845	6,910	16,702	75,903	11,074	9,937
$30,000 under $50,000	9,553	195,821	721	11,879	1,265	32,924	387	4,434	27,068	201,387	14,041	12,650
$50,000 under $100,000	3,979	109,802	228	5,788	271	15,267	246	2,272	13,075	224,950	5,198	4,653
$100,000 under $200,000	918	35,345	64	4,996	74	10,911	50	1,202	3,774	169,660	1,225	1,112
$200,000 under $500,000	251	19,137	49	5,925	17	4,863	20	483	1,339	173,389	321	301
$500,000 under $1,000,000	45	6,779			15	6,504	12	879	263	100,633	39	35
$1,000,000 or more	20	5,285							144	211,638	29	28
Nontaxable returns, total	32,424	56,603	14,396	99,825	(*)	(*)	1,373	26,351	274,894	212,705	64,280	47,931
No adjusted gross income	4,635	12,621	9,047	79,959	(*)	(*)	(*)	(*)	15,035	46,593	15,266	17,384
Under $600	(*)	(*)	(*)	(*)	-	-	-	-	42,385	10,767	13,081	8,864
$600 under $1,000	11,990	6,971			(*)	(*)	(*)	(*)	57,559	16,067	10,864	7,574
$1,000 under $2,000			4,044	17,846	-	-	(*)	(*)	83,795	31,431	11,286	5,903
$2,000 under $3,000	7,731	11,636			-	-	-	-	40,074	17,442	9,567	4,739
$3,000 under $4,000					-	-	-	-	19,318	16,233		
$4,000 under $5,000					-	-	-	-	7,081	7,837	-	-
$5,000 or more	3,061	23,895			(*)	(*)	(*)	(*)	9,647	66,335	4,216	3,467
Returns under $5,000	127,033	225,748	43,771	121,084	19,212	30,289	7,171	46,002	837,507	462,706	157,998	108,286
Returns $5,000 under $10,000	76,572	260,669	35,486	30,102	16,008	66,461	3,388	7,482	543,145	500,725	163,704	107,994
Returns $10,000 under $15,000	34,323	194,033	12,435	12,608	7,258	39,301	1,587	7,250	226,067	270,920	100,034	70,760
Returns $15,000 or more	43,728	651,825	19,268	113,052	12,698	181,292	3,818	33,795	173,397	1,512,105	89,681	75,865

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

Table 1.6—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Ordinary gain from sales of depreciable property		Sales of property *other* than capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion	
			Net gain		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37
Grand total	39,068	37,129	12,646	17,237	30,043	49,883	2,628,443	5,281,449	9,798,482	6,075,391	1,135,394	1,967,537
Taxable returns, total	33,405	32,210	11,446	15,963	17,263	20,777	2,208,769	4,920,619	8,021,772	5,276,886	831,114	1,593,635
Under $1,000	-	-	-	-	-	-	17,186	3,587	134,739	16,639	(*)	(*)
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	200,239	107,835	1,185,231	293,793	82,678	82,235
$2,000 under $3,000	5,840	2,585			5,884	7,172	203,982	134,257	1,034,431	539,068	175,891	243,119
$3,000 under $4,000							217,089	173,411	919,142	542,772	147,676	294,266
$4,000 under $5,000	8,056	3,141			4,208	2,916	175,533	142,418	780,835	438,010	97,437	218,304
$5,000 under $6,000			10,017	13,332			188,060	209,766	735,129	378,540	66,071	122,420
$6,000 under $7,000							145,059	165,603	640,947	353,537	57,014	145,563
$7,000 under $8,000	5,275	3,778					155,317	182,637	577,085	364,576	43,020	91,358
$8,000 under $9,000					3,552	3,098	157,481	199,428	465,433	267,727	31,326	56,378
$9,000 under $10,000	5,561	4,463					130,355	203,224	372,547	264,452	33,312	65,121
$10,000 under $15,000	2,315	2,825					346,000	644,603	805,598	782,275	56,688	142,979
$15,000 under $20,000					1,638	2,497	123,725	429,295	193,481	330,790	17,408	47,413
$20,000 under $25,000	1,733	1,696	1,070	2,258			53,000	278,082	69,859	167,376	8,697	27,982
$25,000 under $30,000					782	861	27,921	254,323	33,000	101,645	4,019	15,792
$30,000 under $50,000	1,482	9,428					41,269	493,007	46,916	199,051	5,918	21,068
$50,000 under $100,000	418	858			335	907	19,142	504,677	20,143	125,095	2,299	11,255
$100,000 under $200,000	137	543	7	11	127	645	5,254	329,339	5,164	56,251	724	5,145
$200,000 under $500,000	59	332	13	151	38	145	1,687	234,763	1,631	30,945	212	1,677
$500,000 under $1,000,000	13	77	2	18	14	180	300	78,459	296	10,683	35	242
$1,000,000 or more	14	79	2	92	13	868	170	151,905	165	13,661	19	178
Nontaxable returns, total	5,663	4,923	1,200	1,275	12,780	29,107	419,674	360,831	1,776,710	798,504	304,280	373,902
No adjusted gross income	(*)	(*)	(*)	(*)	6,943	22,905	20,163	25,953	75,604	51,940	5,474	8,045
Under $600					(*)	(*)	54,281	12,341	433,610	42,792	11,666	13,044
$600 under $1,000							90,313	31,844	521,447	106,688	26,663	17,085
$1,000 under $2,000							138,036	63,473	491,578	314,877	152,718	146,145
$2,000 under $3,000	4,667	2,854	1,179	910			65,171	53,423	178,758	173,995	77,618	135,719
$3,000 under $4,000							23,505	29,937	34,174	36,720		
$4,000 under $5,000					5,834	6,197	10,995	20,089	17,833	20,475	24,316	44,297
$5,000 or more							17,210	123,771	23,706	51,017	5,825	9,567
Returns under $5,000	18,312	11,503	5,194	1,981	19,489	37,118	1,216,493	798,567	5,807,382	2,577,770	802,807	1,203,399
Returns $5,000 under $10,000	9,291	5,706	5,498	11,533	5,247	4,383	786,905	983,173	2,807,293	1,654,203	235,739	487,101
Returns $10,000 under $15,000	5,194	3,967	(*)	(*)	2,302	1,762	350,372	672,379	810,531	790,816	57,249	145,773
Returns $15,000 or more	6,271	15,953	1,099	2,752	3,005	6,620	274,673	2,827,330	373,276	1,052,602	39,599	131,264

Adjusted gross income classes	Rents				Royalties				Estates and trusts			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Grand total	1,017,596	1,232,663	423,552	356,010	115,544	179,029	6,208	12,986	236,931	666,990	13,429	22,005
Taxable returns, total	687,318	1,007,566	322,886	227,808	98,372	168,709	2,699	8,256	202,129	618,495	11,324	11,035
Under $1,000	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	-	-
$1,000 under $2,000	55,542	33,707	16,300	13,124	8,357	2,572	-	-	26,058	21,188	(*)	(*)
$2,000 under $3,000	86,848	67,835	37,639	18,266	11,228	6,987	-	-	10,660	15,721		
$3,000 under $4,000	92,916	71,317	45,891	20,929	11,382	5,484	-	-	17,657	26,220		
$4,000 under $5,000	65,435	96,213	26,842	7,637	3,728	1,246	-	-	11,990	28,788		
$5,000 under $6,000	73,769	78,247	23,529	15,883	4,672	3,520	(*)	(*)	20,652	30,276	5,867	5,889
$6,000 under $7,000	55,126	82,360	34,350	25,691	9,123	8,744	-	-	11,992	24,367		
$7,000 under $8,000	44,419	80,060	22,167	9,606	6,169	4,349	-	-	10,401	17,993		
$8,000 under $9,000	32,931	79,399	22,876	12,753	6,003	19,474	(*)	(*)	7,237	16,499		
$9,000 under $10,000	31,570	37,866	21,214	10,643	5,537	542			7,164	12,272		
$10,000 under $15,000	79,583	124,277	46,293	47,734	11,595	14,491	1,322	852	30,389	91,807		
$15,000 under $20,000	30,853	86,110	11,368	11,497	6,843	17,563			16,818	73,123	3,086	2,570
$20,000 under $25,000	13,006	39,206	5,235	6,529	5,106	21,139			6,865	33,385		
$25,000 under $30,000	6,018	25,686	2,302	4,396	1,844	3,305	882	2,743	4,770	24,139		
$30,000 under $50,000	10,945	53,624	4,045	8,888	3,537	5,792			9,292	83,551		
$50,000 under $100,000	4,556	32,706	2,049	6,951	1,944	22,658	144	665	4,708	54,372	255	1,104
$100,000 under $200,000	1,110	11,667	504	3,716	669	12,585	60	482	1,515	25,945	72	434
$200,000 under $500,000	370	4,167	208	2,347	228	8,206	27	183	506	18,699	25	259
$500,000 under $1,000,000	75	1,222	40	548	47	4,233	7	229	83	5,735	14	196
$1,000,000 or more	44	937	34	670	25	5,800	4	867	41	12,243	6	129
Nontaxable returns, total	330,278	225,096	100,666	128,205	17,172	10,320	3,509	4,730	34,802	48,498	2,105	10,972
No adjusted gross income	12,589	13,163	28,335	61,983	948	2,686	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	44,496	11,711	15,094	18,985	2,672	230	-	-			-	-
$600 under $1,000	50,074	17,392	10,482	12,607	5,835	1,207	-	-	16,663	7,487	(*)	(*)
$1,000 under $2,000	152,191	108,678	27,220	11,018	3,064	781	(*)	(*)			-	-
$2,000 under $3,000	46,556	40,187	10,676	11,784	3,868	3,092	(*)	(*)			(*)	(*)
$3,000 under $4,000	9,664	9,777	4,283	2,614	(*)	(*)	-	-	16,834	38,425	-	-
$4,000 under $5,000	4,334	4,171	2,669	1,092	-	-	-	-			-	-
$5,000 or more	10,374	20,017	1,907	8,122	784	2,324	(*)	(*)			(*)	(*)
Returns under $5,000	622,847	475,112	225,431	180,037	51,418	24,304	(*)	(*)	101,823	124,813	6,498	16,578
Returns $5,000 under $10,000	246,646	374,956	125,064	77,823	31,843	36,899	(*)	(*)	59,113	112,053	(*)	(*)
Returns $10,000 under $15,000	80,760	124,837	46,853	47,886	11,764	14,899	(*)	(*)	30,959	92,246	(*)	(*)
Returns $15,000 or more	67,343	257,758	26,204	50,264	20,519	102,927	1,342	5,732	45,036	337,878	1,617	4,673

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

Table 1.6—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Other sources (net)[3]	Total deductions	Standard deduction						Itemized deductions		Exemptions	Number of returns with no taxable income
			Total		Minimum		10 percent		Number	Amount		
			Number	Amount	Number	Amount	Number	Amount				
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Grand total	-463,627	18,947,258	23,964,238	9,457,232	15,413,754	4,808,252	8,550,484	4,648,980	6,092,224	9,490,026	23,062,814	7,323,630
Taxable returns, total	-129,233	15,645,437	17,166,730	7,373,818	9,073,429	2,787,663	8,093,301	4,586,155	5,518,887	8,271,622	16,866,001	-
Under $1,000	6,688	189,647	641,708	188,494	640,870	188,425	(*)	(*)	8,869	1,153	390,346	-
$1,000 under $2,000	-18,469	1,544,754	4,638,439	1,387,235	4,621,367	1,385,013	17,072	2,222	301,952	157,519	3,113,308	-
$2,000 under $3,000	12,849	1,393,856	3,040,735	933,795	3,019,310	928,306	21,425	5,489	635,358	460,060	2,623,228	-
$3,000 under $4,000	-13,974	1,451,477	2,309,362	808,637	557,565	201,011	1,751,797	607,626	740,642	642,840	2,378,054	-
$4,000 under $5,000	-7,917	1,463,279	1,739,120	753,113	218,996	74,849	1,520,124	678,264	693,557	710,166	1,909,435	-
$5,000 under $6,000	-18,211	1,359,444	1,365,128	683,890	13,656	8,727	1,351,472	675,163	623,015	675,555	1,564,900	-
$6,000 under $7,000	-20,554	1,295,579	1,030,639	630,696	(*)	(*)	1,028,974	629,364	517,845	664,883	1,174,676	-
$7,000 under $8,000	-54,920	1,203,342	815,027	572,516	-	-	815,027	572,516	455,373	630,827	1,012,733	-
$8,000 under $9,000	2,526	994,251	536,302	418,566	-	-	536,302	418,566	354,696	575,686	739,357	-
$9,000 under $10,000	-24,028	797,157	379,845	343,608	-	-	379,845	343,608	255,404	453,549	545,617	-
$10,000 under $15,000	-41,240	1,835,339	569,907	554,794	-	-	569,907	554,794	597,940	1,280,545	999,725	-
$15,000 under $20,000	13,230	568,961	72,967	71,617	-	-	72,967	71,617	161,518	497,345	211,890	-
$20,000 under $25,000	9,918	257,579	15,820	15,424	-	-	15,820	15,424	64,084	242,155	77,314	-
$25,000 under $30,000	10,008	168,803	5,779	5,662	-	-	5,779	5,662	32,360	163,141	38,930	-
$30,000 under $50,000	-2,910	384,230	4,414	4,258	-	-	4,414	4,258	47,706	379,972	54,994	-
$50,000 under $100,000	7,226	299,391	1,262	1,254	-	-	1,262	1,254	20,836	298,137	22,986	-
$100,000 under $200,000	7,639	176,268	217	202	-	-	217	202	5,486	176,066	6,022	-
$200,000 under $500,000	1,713	126,539	50	48	-	-	50	48	1,758	126,491	1,961	-
$500,000 under $1,000,000	488	48,967	9	9	-	-	9	9	312	48,960	332	-
$1,000,000 or more	705	86,574			-	-			176	86,572	193	-
Nontaxable returns, total	-334,395	3,301,822	6,797,508	2,083,416	6,340,325	2,020,589	457,183	62,827	573,337	1,218,407	6,196,811	7,323,630
No adjusted gross income	-257,100	-	-	-	-	-	-	-	-	-	146,071	174,088
Under $600	-85,980	1,124,750	3,654,662	1,078,315	3,530,328	1,074,133	124,334	4,182	15,465	46,434	2,339,786	3,670,127
$600 under $1,000	100	715,719	2,256,216	670,850	2,161,239	663,719	94,977	7,131	48,221	44,869	1,564,489	2,302,763
$1,000 under $2,000	5,593	494,447	640,098	228,470	507,043	209,751	133,055	18,718	264,226	265,978	1,192,666	834,056
$2,000 under $3,000	9,078	356,292	164,126	69,794	123,745	59,906	40,381	9,888	150,896	286,499	506,969	207,524
$3,000 under $4,000	89	126,517	44,890	19,810	15,745	10,855	32,643	11,204	44,486	106,707	217,075	65,139
$4,000 under $5,000	-3,123	88,383	20,647	9,759			17,149	7,511	22,077	78,623	137,834	39,719
$5,000 or more	-3,052	395,714	16,869	6,418	(*)	(*)	14,644	4,193	27,966	389,297	91,921	30,214
Returns under $5,000	-352,166	8,949,120	19,150,003	6,148,272	15,396,208	4,795,968	3,753,795	1,352,304	2,925,749	2,800,848	16,519,262	7,293,416
Returns $5,000 under $10,000	-120,002	5,789,161	4,143,224	2,655,486	17,546	12,284	4,125,678	2,643,202	2,226,627	3,133,675	5,119,440	22,789
Returns $10,000 under $15,000	-41,739	1,915,601	570,387	554,895	-	-	570,387	554,895	602,896	1,360,706	1,005,773	4,929
Returns $15,000 or more	50,280	2,293,376	100,624	98,579	-	-	100,624	98,579	336,952	2,194,797	418,339	2,496

Adjusted gross income classes	Taxable income		Income tax before credits	Surcharge		Tax credits						
						Retirement income credit		Investment credit		Foreign tax		Other tax credits[4]
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Grand total	22,906,920	75,971,114	15,390,325	16,435,187	1,453,939	956,437	87,522	131,418	18,339	47,075	19,587	79,284
Taxable returns, total	22,685,617	75,792,350	15,361,899	16,419,381	1,452,747	760,882	71,853	123,091	16,185	46,028	16,923	70,154
Under $1,000	650,577	35,756	5,078	(*)	(*)	-	-	(*)	(*)	-	-	66
$1,000 under $2,000	4,940,391	2,653,206	378,379	325,149	1,134	17,323	454	11,000	214	(*)	(*)	594
$2,000 under $3,000	3,676,093	5,079,626	760,685	3,000,425	51,115	143,405	7,389	7,358	261			2,971
$3,000 under $4,000	3,050,004	6,774,692	1,077,100	2,815,678	99,955	150,555	16,049	16,596	1,493			3,806
$4,000 under $5,000	2,432,677	7,523,511	1,251,982	2,367,294	122,361	89,461	8,115	18,001	1,276	8,165	369	3,697
$5,000 under $6,000	1,988,143	7,964,492	1,386,829	1,974,603	137,163	79,193	7,547	12,587	1,071			18,372
$6,000 under $7,000	1,548,484	7,567,102	1,373,132	1,546,528	135,515	60,621	7,325	7,984	1,231			7,882
$7,000 under $8,000	1,270,400	7,272,806	1,364,440	1,266,815	135,112	42,811	4,898	5,943	549			8,506
$8,000 under $9,000	890,998	5,812,126	1,127,282	888,998	111,807	35,521	4,319			12,522	2,137	6,709
$9,000 under $10,000	635,249	4,684,212	937,257	634,912	92,940	24,461	2,868	18,423	3,296			4,287
$10,000 under $15,000	1,167,847	10,875,774	2,355,104	1,163,231	233,277	58,017	6,481					10,304
$15,000 under $20,000	234,485	3,190,158	797,330	231,585	78,956	23,581	2,494	8,269	1,377	5,047	3,202	1,568
$20,000 under $25,000	79,904	1,434,910	413,612	79,747	41,138	11,275	1,158	3,670	1,056	3,619	1,464	258
$25,000 under $30,000	38,139	828,452	265,480	37,972	26,389	6,366	719	3,023	524	2,365	659	308
$30,000 under $50,000	52,120	1,493,281	546,144	51,368	54,048	11,036	1,217	5,659	1,585	4,237	1,304	145
$50,000 under $100,000	22,098	1,142,972	515,583	22,088	51,447	5,214	587	2,909	883	3,242	3,641	182
$100,000 under $200,000	5,703	574,576	301,219	5,688	29,932	1,450	165	918	571	1,189	1,873	356
$200,000 under $500,000	1,808	400,585	227,761	1,808	22,725	495	58	289	271	515	1,357	143
$500,000 under $1,000,000	319	164,475	94,171	319	9,375	63	7	82	335	78	406	(5)
$1,000,000 or more	178	319,638	183,331	178	18,333	34	3	45	191	54	253	(5)
Nontaxable returns, total	221,303	178,768	28,429	15,806	1,193	195,555	15,671	8,327	2,155	(*)	(*)	9,128
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	(*)	(*)	26	-	-	-	-	-	-	-	-	26
$1,000 under $2,000	70,268	18,932	2,323	-	-	62,970	1,931	(*)	(*)	-	-	121
$2,000 under $3,000	107,498	77,737	11,081			103,924	10,547			-	-	54
$3,000 under $4,000	27,242	24,645	2,912	5,189	94	24,984	2,874	4,705	1,884	-	-	70
$4,000 under $5,000			647							-	-	215
$5,000 or more	14,621	57,263	11,440	10,617	1,099	3,677	319			(*)	(*)	8,642
Returns under $5,000	14,956,424	22,188,295	3,490,211	8,518,730	274,683	592,622	47,357	60,991	4,490	12,594	574	11,620
Returns $5,000 under $10,000	6,347,062	33,347,106	6,197,053	6,321,823	613,305	246,272	27,276	30,669	4,328	6,232	1,404	53,454
Returns $10,000 under $15,000	1,168,354	10,881,060	2,356,310	1,163,713	233,397	58,018	6,481	14,819	2,269	7,861	2,296	10,489
Returns $15,000 or more	435,080	9,554,653	3,346,751	430,921	332,554	59,525	6,408	24,939	7,252	20,388	15,313	3,721

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

Table 1.6—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Income tax after credits	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
						Income tax withheld[6]		Refundable credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Grand total	16,640,180	33,346	9,629	957,389	201,632	26,073,055	15,055,221	204,256	14,827
Taxable returns, total	16,640,180	26,552	5,909	763,234	184,102	20,084,331	14,625,528	148,823	12,506
Under $1,000	5,057	(*)	(*)	13,554	778	594,937	68,240	(*)	(*)
$1,000 under $2,000	378,154	6,503	222	126,590	12,090	4,425,570	806,114	25,257	1,202
$2,000 under $3,000	801,300			119,457	16,218	3,146,270	1,024,492	20,208	793
$3,000 under $4,000	1,155,708			103,210	20,211	2,643,816	1,263,962	20,983	1,088
$4,000 under $5,000	1,361,154	6,522	2,527	78,920	17,900	2,189,634	1,435,946	13,454	598
$5,000 under $6,000	1,497,038			65,879	16,675	1,818,533	1,560,028	11,285	633
$6,000 under $7,000	1,492,180			59,125	19,104	1,405,524	1,512,433	15,223	558
$7,000 under $8,000	1,485,717	4,973	592	31,432	10,348	1,180,776	1,503,430	11,330	332
$8,000 under $9,000	1,227,083			25,998	10,173	816,819	1,192,179	3,261	276
$9,000 under $10,000	1,021,925			22,040	9,182	574,586	959,030	4,059	269
$10,000 under $15,000	2,568,200	3,686	1,403	56,186	23,062	1,024,734	2,242,684	9,881	768
$15,000 under $20,000	867,648			26,293	12,076	165,276	540,154	4,732	1,446
$20,000 under $25,000	450,818	2,285	248	12,407	6,025	47,637	189,980	2,837	675
$25,000 under $30,000	289,661			6,052	2,766	19,105	88,040	1,113	286
$30,000 under $50,000	595,944	1,419	267	11,329	5,299	20,415	121,627	2,605	454
$50,000 under $100,000	561,733	754	320	3,817	1,779	8,182	76,601	1,036	1,175
$100,000 under $200,000	328,188	242	166	705	316	1,800	25,803	359	1,600
$200,000 under $500,000	248,657	111	69	189	79	535	9,631	126	227
$500,000 under $1,000,000	102,798	36	41	33	14	111	3,268	42	77
$1,000,000 or more	201,217	20	54	13	7	71	1,886	27	33
Nontaxable returns, total	-	6,794	3,720	194,155	17,531	5,988,724	429,699	55,433	2,320
No adjusted gross income	-	6,729	3,661	9,867	2,020	50,534	29,837	9,261	634
Under $600	-			32,054	1,668	3,432,849	131,874	15,456	517
$600 under $1,000	-			63,603	3,544	1,964,124	170,023	13,965	389
$1,000 under $2,000	-			61,929	5,500	343,072	49,444	14,056	561
$2,000 under $3,000	-			20,053	2,924	121,618	22,168		
$3,000 under $4,000	-	-	-			43,141	7,179		
$4,000 under $5,000	-	-	-	6,649	1,875	19,618	7,309	2,695	219
$5,000 or more	-	(*)	(*)			13,768	11,865		
Returns under $5,000	3,701,373	13,455	3,887	633,178	83,696	18,975,183	5,016,585	135,896	5,936
Returns $5,000 under $10,000	6,723,944	11,355	3,115	206,417	66,234	5,808,485	6,735,300	45,502	2,100
Returns $10,000 under $15,000	2,568,200	3,618	1,414	56,211	23,076	1,025,474	2,243,329	9,881	768
Returns $15,000 or more	3,646,663	4,918	1,213	61,583	28,626	263,913	1,060,007	12,977	6,023

Adjusted gross income classes	Taxpayments—Continued		Tax due at time of filing		Overpayment					
	Payments on 1969 declaration				Total		Refund		Credit on 1970 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
Grand total	1,929,791	3,090,214	6,011,488	1,853,105	22,703,629	3,161,997	22,176,960	2,877,527	594,266	284,473
Taxable returns, total	1,819,476	3,024,502	5,846,572	1,837,361	16,605,307	2,669,836	16,109,775	2,412,083	553,355	257,755
Under $1,000	(*)	(*)	53,973	1,166	591,608	64,108	587,273	63,495	(*)	(*)
$1,000 under $2,000	95,500	14,233	661,166	38,898	4,220,746	470,120	4,189,069	466,498	39,253	3,622
$2,000 under $3,000	175,535	39,590	862,011	78,752	2,783,440	326,106	2,721,641	317,398	69,758	8,708
$3,000 under $4,000	217,412	70,664	909,060	109,143	2,102,233	268,880	2,038,471	257,135	74,138	11,745
$4,000 under $5,000	182,841	85,505	716,933	90,643	1,682,692	233,653	1,620,869	220,862	64,709	12,791
$5,000 under $6,000	153,183	87,763	525,011	90,219	1,441,410	222,424	1,396,602	212,993	47,875	9,431
$6,000 under $7,000	141,370	94,342	431,290	101,233	1,091,894	197,127	1,058,114	187,140	36,192	9,987
$7,000 under $8,000	111,695	88,613	365,047	70,470	895,363	166,474	870,195	157,841	29,302	8,633
$8,000 under $9,000	103,189	84,392	309,920	76,747	577,696	116,236	561,981	111,200	16,038	5,036
$9,000 under $10,000	101,178	96,492	238,741	74,957	394,744	99,639	370,033	89,922	26,455	9,717
$10,000 under $15,000	268,537	369,164	505,588	216,816	658,802	236,767	595,515	202,443	59,744	34,324
$15,000 under $20,000	112,439	278,639	135,210	140,187	98,396	80,537	71,277	56,302	32,461	24,234
$20,000 under $25,000	54,312	215,884	51,462	91,116	27,708	40,722	14,783	19,113	15,545	21,610
$25,000 under $30,000	29,345	168,481	25,186	62,159	12,663	26,506	5,165	11,313	8,560	15,193
$30,000 under $50,000	42,671	362,290	34,880	164,358	16,955	47,242	6,605	17,634	11,409	29,609
$50,000 under $100,000	19,746	384,188	15,451	139,606	16,615	37,741	1,689	11,345	5,539	26,396
$100,000 under $200,000	5,327	233,355	3,933	86,980	1,752	19,074	362	5,751	1,532	13,324
$200,000 under $500,000	1,715	169,118	1,323	80,717	481	10,880	108	3,266	417	7,614
$500,000 under $1,000,000	305	64,086	246	38,619	72	3,196	16	200	62	2,996
$1,000,000 or more	171	117,188	141	84,575	37	2,404	7	232	31	2,172
Nontaxable returns, total	110,315	65,713	164,916	15,746	6,098,322	492,164	6,067,185	465,443	40,911	26,717
No adjusted gross income	21,020	24,923	(*)	(*)	78,451	53,732	70,275	38,391	9,845	15,341
Under $600	10,360	2,931	27,386	1,122	3,452,091	134,764	3,447,881	133,438	11,869	2,206
$600 under $1,000	20,618	4,399	58,526	2,928	1,979,074	174,181	1,975,309	173,300		
$1,000 under $2,000	21,071	6,089	54,115	7,525	365,268	54,503	359,120	53,007	14,315	2,666
$2,000 under $3,000	19,987	10,848	12,218	1,590	138,189	32,822	132,831	31,651		
$3,000 under $4,000	6,704	2,845	7,718	1,966	48,639	9,377	47,311	8,041	4,882	6,504
$4,000 under $5,000					21,125	7,642	20,210	7,407		
$5,000 or more	10,555	13,678			15,485	25,143	14,248	20,208		
Returns under $5,000	774,053	262,543	3,366,042	333,736	17,463,556	1,829,887	17,210,260	1,770,625	290,800	59,263
Returns $5,000 under $10,000	618,205	457,561	1,871,585	414,002	4,412,374	815,670	4,267,823	771,648	156,231	44,023
Returns $10,000 under $15,000	270,399	370,664	505,613	216,829	661,400	238,901	597,542	203,733	70,875	35,168
Returns $15,000 or more	267,134	1,999,446	268,248	888,538	166,299	277,539	101,335	131,521	76,360	146,019

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit.
[2]Deficit.
[3]Other sources net loss statutory adjustments to adjusted gross income. See "Other sources (net)" in "Explanation of Classification and Terms."
[4]Includes unspecified tax credits.
[5]Less than $500.
[6]Includes excess social security taxes withheld.
NOTE: Amount detail may not add to total because of rounding.

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

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	2,879,840	7,291,756	[1]17,244,293	2,654,805	14,788,429	98,484	519,322	27,880	64,364	30,826	55,143	13,938	30,243
Taxable returns, total	2,438,795	5,902,573	16,484,101	2,305,718	14,124,075	74,557	480,979	18,364	24,195	17,667	37,639	10,407	18,753
Under $1,000	(*)	(*)	7,723	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)
$1,000 under $2,000	71,805	108,958	121,564	67,284	109,497	3,852	5,759	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	218,346	429,860	555,399	205,123	491,164	7,142	15,734						
$3,000 under $4,000	309,629	752,251	1,081,992	292,929	1,004,006	8,369	24,822	4,024	2,106	4,528	5,958	2,752	3,579
$4,000 under $5,000	358,034	879,674	1,617,970	343,226	1,493,013	8,490	26,280			3,095	5,711		
$5,000 under $6,000	402,148	1,013,819	2,195,600	385,684	2,049,324	6,319	18,154	3,349	1,992				
$6,000 under $7,000	237,859	617,307	1,545,041	228,576	1,454,143	5,089	24,099	3,093	1,560	4,231	5,978	3,693	4,677
$7,000 under $8,000	225,860	583,156	1,678,548	216,654	1,565,872	5,024	13,333						
$8,000 under $9,000	161,615	401,983	1,363,369	158,448	1,286,105	4,390	19,797						
$9,000 under $10,000	134,753	344,330	1,276,425	128,783	1,178,137	3,979	20,062	5,587	9,739	2,739	7,929	1,885	1,848
$10,000 under $15,000	221,268	535,728	2,603,396	205,408	2,280,915	10,192	71,250						
$15,000 under $20,000	49,438	125,259	841,472	42,309	610,898	4,137	48,374	958	2,159	1,061	6,805	958	4,178
$20,000 under $25,000	13,311	34,804	289,373	9,507	161,935	2,411	39,917						
$25,000 under $30,000	7,919	19,858	215,169	4,726	100,321	1,504	23,835						
$30,000 under $50,000	12,696	31,096	468,469	7,226	186,745	2,511	70,661	571	4,000	326	3,871	193	1,691
$50,000 under $100,000	4,379	12,114	290,359	2,445	94,140	943	42,297						
$100,000 under $200,000	1,058	3,014	139,903	549	30,997	157	11,770	77	763	13	191	51	801
$200,000 under $500,000	279	822	81,057	143	11,933	35	2,660	28	743	-	-	30	808
$500,000 under $1,000,000	39	116	25,229	21	983	7	734	3	62	-	-	5	334
$1,000,000 or more	32	97	86,043	15	7,638	6	1,441	4	788	-	-	2	100
Nontaxable returns, total	441,045	1,389,183	[1]760,193	349,087	664,356	23,927	38,344	9,516	40,169	13,159	17,506	3,531	11,491
No adjusted gross income	8,196	21,846	[2]43,941	(*)	(*)	(*)	(*)	4,530	25,259	(*)	(*)	(*)	(*)
Under $600	45,955	116,848	17,219	37,474	14,757	8,123	3,848	2,682	5,640	8,857	7,175	1,943	4,193
$600 under $1,000	62,803	141,588	49,090	44,465	35,857								
$1,000 under $2,000	167,150	455,638	244,746	126,074	178,020	8,335	10,178			-	-		
$2,000 under $3,000	87,637	336,871	210,218	80,326	187,712	5,560	8,749	2,304	9,270	4,201	10,096		
$3,000 under $4,000	42,343	189,334	144,613	35,159	116,264								
$4,000 under $5,000	19,096	88,018	82,513	16,654	82,664	1,760	13,114						
$5,000 or more	7,865	39,040	55,735	5,910	39,138								
Returns under $5,000	1,399,321	3,529,213	[1]4,089,104	1,258,401	3,729,205	50,317	98,951	14,084	39,783	21,091	26,051	-	-
Returns $5,000 under $10,000	1,169,978	2,999,205	8,105,695	1,123,945	7,570,769	26,239	105,745	8,437	9,454	6,578	13,568	6,745	14,704
Returns $10,000 under $15,000	221,272	535,736	2,603,443	205,409	2,280,956	10,192	71,250	3,670	5,439	1,734	4,641	4,575	5,282
Returns $15,000 or more	89,269	227,602	2,446,051	67,050	1,207,499	11,736	243,376	1,689	9,688	1,423	10,883	1,363	1,797

Adjusted gross income classes	Partnerships				Small Business Corporations				Sales of capital assets			
	Net profit		Net loss		Net profit		Net loss		Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Grand total	32,724	195,077	9,847	31,527	4,394	32,335	966	9,183	167,545	413,633	40,876	31,751
Taxable returns, total	28,745	190,034	8,856	21,868	4,384	32,298	709	2,731	151,540	388,705	35,055	27,259
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	-	-	-	-	-	-	(*)	(*)	(*)	(*)
$2,000 under $3,000			-	-	-	-	-	-	8,105	3,585	-	-
$3,000 under $4,000	12,660	29,900	-	-	(*)	(*)	(*)	(*)	7,730	4,813		
$4,000 under $5,000			-	-	-	-	-	-	8,168	13,706	8,867	6,875
$5,000 under $6,000					-	-	-	-	17,241	8,509		
$6,000 under $7,000					-	-	-	-	6,995	4,906		
$7,000 under $8,000			5,554	6,924	-	-	-	-	6,566	4,153		
$8,000 under $9,000	8,565	36,547			-	-	-	-	14,305	5,572		
$9,000 under $10,000					-	-	-	-	13,751	11,180	14,976	11,861
$10,000 under $15,000					1,680	2,247	-	-	31,173	39,703		
$15,000 under $20,000	2,442	14,379	892	724	814	5,072			15,170	33,802	4,146	2,445
$20,000 under $25,000			1,009	1,704	695	6,356	652	1,217	5,032	26,562	1,237	1,163
$25,000 under $30,000	1,321	8,683							3,233	16,069	1,486	1,173
$30,000 under $50,000	2,235	49,678	637	2,260	523	6,735			6,455	40,279	2,643	2,202
$50,000 under $100,000	864	28,090	511	4,523	248	5,723			2,318	40,929	1,086	943
$100,000 under $200,000	243	13,485	177	3,560	69	3,418	36	894	690	30,596	230	216
$200,000 under $500,000	60	3,442	57	1,365	17	1,441	13	426	210	30,951	43	41
$500,000 under $1,000,000	11	2,136	7	302	1	30	4	71	35	13,302	3	3
$1,000,000 or more	9	3,067	12	506	2	1,176	2	123	28	59,223	3	2
Nontaxable returns, total	(*)	(*)	991	9,659	(*)	(*)	(*)	(*)	16,005	24,931	5,821	4,494
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	(*)	(*)	(*)	(*)	-	-	(*)	(*)	9,927	9,965	-	-
$600 under $1,000	-	-	-	-	-	-	-	-			(*)	(*)
$1,000 under $2,000	(*)	(*)	(*)	(*)	-	-	-	-				
$2,000 under $3,000	-	-	-	-	-	-	-	-			4,688	3,582
$3,000 under $4,000	-	-	(*)	(*)	-	-	-	-	4,797	9,792		
$4,000 under $5,000	-	-	-	-	-	-	(*)	(*)				
$5,000 or more	(*)	(*)	(*)	(*)	-	-	(*)	(*)				
Returns under $5,000	13,283	24,801	(*)	(*)	(*)	(*)	(*)	(*)	43,999	43,675	8,330	6,856
Returns $5,000 under $10,000	7,362	22,896	4,445	4,939	-	-	(*)	(*)	59,112	34,627	11,863	8,077
Returns $10,000 under $15,000	4,892	24,389	1,611	3,079	1,680	2,247	-	-	31,175	39,763	9,801	8,626
Returns $15,000 or more	7,187	122,991	3,352	16,303	2,369	29,951	734	3,613	33,259	295,568	10,882	8,192

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

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

[Money amounts in thousands of dollars]

Adjusted gross income classes	Ordinary gain from sales of depreciable property		Sales of property *other* than capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
			Net gain		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Grand total	6,271	7,381	115	895	3,811	4,478	223,873	483,839	891,781	531,379	78,228	177,969
Taxable returns, total	4,584	5,335	90	860	3,150	2,160	206,238	461,979	798,266	466,530	64,232	156,656
Under $1,000	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	-	-	-	-	-	-	12,660	4,780	17,666	3,104		
$2,000 under $3,000	-	-	-	-	-	-			39,882	15,946		
$3,000 under $4,000			-	-	(*)	(*)	7,499	4,153	46,470	20,284	18,652	36,026
$4,000 under $5,000			-	-	-	-	8,000	7,722	98,651	30,325		
$5,000 under $6,000			-	-	-	-	19,151	15,702	123,332	52,829		
$6,000 under $7,000			-	-	-	-	17,882	8,459	65,416	28,097	18,316	43,180
$7,000 under $8,000			-	-	-	-	15,492	22,729	72,990	48,963		
$8,000 under $9,000			-	-	(*)	(*)	16,747	15,125	81,071	29,380	11,329	34,272
$9,000 under $10,000	4,111	4,766	-	-	-	-	19,421	27,016	51,878	23,315		
$10,000 under $15,000			(*)	(*)			44,455	59,718	129,622	74,228	11,659	35,344
$15,000 under $20,000			-	-	1,004	959	18,763	43,737	37,382	41,973		
$20,000 under $25,000			-	-			6,326	17,987	10,520	20,170	1,080	2,796
$25,000 under $30,000	426	444	(*)	(*)	-	-	5,100	36,667	6,572	17,671		
$30,000 under $50,000			-	-			8,499	65,561	9,909	25,424	1,132	2,008
$50,000 under $100,000			(*)	(*)	63	362						
$100,000 under $200,000	33	99	(*)	(*)			3,386	51,078	3,961	18,764	286	1,491
$200,000 under $500,000	12	24	2	7	4	53	886	38,549	955	8,353	88	510
$500,000 under $1,000,000	-	-	-	-	2	18	243	25,823	256	3,839	22	94
$1,000,000 or more	2	2	1	6	1	14	33	5,600	38	827	2	23
							30	11,358	30	2,750	1	1
Nontaxable returns, total	1,687	2,049	(*)	(*)	(*)	(*)	17,635	21,862	93,515	64,849	13,996	21,313
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	-	-	-	-	7,620	627	-	-
$600 under $1,000	-	-	-	-	(*)	(*)	(*)	(*)	12,496	8,675	-	-
$1,000 under $2,000	(*)	(*)	-	-	(*)	(*)	6,086	1,210	42,494	23,138		
$2,000 under $3,000	-	-	-	-	-	-			15,046	9,147		
$3,000 under $4,000	(*)	(*)	-	-	(*)	(*)	9,130	18,564	10,634	15,021	13,993	21,310
$4,000 under $5,000	-	-	-	-	-	-			3,616	3,324		
$5,000 or more	(*)	(*)	(*)	(*)	(*)	(*)						
Returns under $5,000	1,863	1,488	(*)	(*)	(*)	(*)	46,981	35,035	294,233	131,473	33,977	57,605
Returns $5,000 under $10,000	2,257	955	-	-	(*)	(*)	89,075	89,381	398,183	184,887	34,977	95,662
Returns $10,000 under $15,000	(*)	(*)	(*)	(*)	(*)	(*)	44,459	59,972	129,626	74,245	(*)	(*)
Returns $15,000 or more	1,179	1,998	102	798	371	677	43,358	299,451	69,739	140,774	2,612	6,925

Adjusted gross income classes	Rents				Royalties				Estates and trusts			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Grand total	87,408	95,650	72,722	50,832	15,259	27,200	1,329	2,554	12,593	55,460	1,815	1,844
Taxable returns, total	71,327	81,949	65,463	37,596	12,949	26,241	992	2,516	11,871	53,329	1,809	725
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
$2,000 under $3,000	9,124	5,279			-	-	-	-	-	-	-	-
$3,000 under $4,000			15,743	8,518	(*)	(*)	-	-	-	-	(*)	(*)
$4,000 under $5,000	19,540	8,861			(*)	(*)	-	-	(*)	(*)	-	-
$5,000 under $6,000					-	-	-	-			-	-
$6,000 under $7,000	15,745	10,318	15,655	3,694	(*)	(*)	-	-	(*)	(*)	-	-
$7,000 under $8,000					(*)	(*)	-	-	-	-	-	-
$8,000 under $9,000			11,387	7,701	-	-	-	-	-	-	-	-
$9,000 under $10,000	15,098	11,672					-	-	(*)	(*)	-	-
$10,000 under $15,000			13,941	6,078	4,432	4,617	-	-	-	-	-	-
$15,000 under $20,000	4,479	14,612	3,014	3,264					1,785	2,279	-	-
$20,000 under $25,000	1,420	5,475	1,739	1,726	1,367	6,609	980	1,800	1,808	4,795	(*)	(*)
$25,000 under $30,000	1,504	7,777	205	582					694	4,313	-	-
$30,000 under $50,000	2,037	9,410	716	2,195	737	6,856			1,101	3,310	-	-
$50,000 under $100,000	794	5,375	527	1,918	211	1,748			1,512	16,602	-	-
$100,000 under $200,000	184	2,173	150	905	89	1,646	(*)	(*)	686	9,168	(*)	(*)
$200,000 under $500,000	54	635	37	382	38	907	6	198	204	3,653	22	103
$500,000 under $1,000,000	6	28	6	11	6	2,025	-	-	65	3,060	4	5
$1,000,000 or more	3	36	8	458	7	934	-	-	8	367	1	8
									8	358	-	-
Nontaxable returns, total	16,081	13,703	7,259	13,238	2,310	958	(*)	(*)	(*)	(*)	(*)	(*)
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-			(*)	(*)						
$600 under $1,000			3,406	6,966			-	-	-	-	-	-
$1,000 under $2,000	12,171	9,603			-	-	-	-	-	-	-	-
$2,000 under $3,000					(*)	(*)	-	-	(*)	(*)	-	-
$3,000 under $4,000					-	-	-	-			-	-
$4,000 under $5,000	3,532	3,464	3,397	4,671	-	-	(*)	(*)	-	-	-	-
$5,000 or more					(*)	(*)	-	-	(*)	(*)	-	-
					(*)	(*)	-	-	(*)	(*)	-	-
Returns under $5,000	36,678	20,644	17,040	15,494	5,949	1,098	(*)	(*)	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	29,837	22,676	35,311	17,642	4,084	883	-	-	(*)	(*)		
Returns $10,000 under $15,000	10,352	6,236	13,943	6,082	2,768	4,451	(*)	(*)	1,787	2,453	-	-
Returns $15,000 or more	10,541	46,094	6,428	11,614	2,458	20,768	432	1,777	6,116	46,252	145	456

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

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

[Money amounts in thousands of dollars]

Adjusted gross income classes	Other sources (net)[3]	Total deductions	Standard deduction						Itemized deductions		Exemptions	Number of returns with no taxable income
			Total		Minimum		10 percent		Number	Amount		
			Number	Amount	Number	Amount	Number	Amount				
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Grand total	87,371	3,230,540	1,515,804	863,935	869,614	424,140	646,190	439,794	1,355,840	2,366,606	4,375,054	434,769
Taxable returns, total	115,308	2,881,845	1,177,943	687,703	535,025	248,730	642,918	438,973	1,260,852	2,194,142	3,541,543	-
Under $1,000	-	2,355	(*)	(*)	(*)	(*)	-	-	(*)	(*)	4,996	-
$1,000 under $2,000	436	27,976	61,469	22,089	61,469	22,089	-	-	59,946	49,239	65,375	-
$2,000 under $3,000	15,737	111,785	168,736	68,432	168,325	68,329	(*)	(*)			257,916	-
$3,000 under $4,000	264	196,226	203,127	92,968	178,146	84,246	24,981	8,722	106,502	103,258	451,351	-
$4,000 under $5,000	19,292	289,953	184,939	92,736	77,687	44,564	107,252	48,172	173,095	197,217	527,804	-
$5,000 under $6,000	5,420	391,037	166,887	93,487	42,736	27,503	131,559	71,622	235,261	297,550	608,291	-
$6,000 under $7,000	2,149	263,904	101,923	66,331			96,851	62,629	135,936	197,574	370,384	-
$7,000 under $8,000	1,784	299,812	91,875	68,466			89,539	66,530	133,985	231,346	349,894	-
$8,000 under $9,000	-6,422	242,882	51,784	43,755	-	-	51,784	43,755	109,831	199,127	241,190	-
$9,000 under $10,000	4,932	202,816	57,556	54,455	-	-	57,556	54,455	77,197	148,361	206,598	-
$10,000 under $15,000	38,688	428,081	69,034	69,034	-	-	69,034	69,034	152,234	359,047	321,437	-
$15,000 under $20,000	28,798	133,335	10,254	10,254	-	-	10,254	10,254	39,184	123,081	75,155	-
$20,000 under $25,000	2,268	50,045	1,618	1,618	-	-	1,618	1,618	11,693	48,427	20,882	-
$25,000 under $30,000	-87	39,464	791	791	-	-	791	791	7,128	38,673	11,915	-
$30,000 under $50,000	-2,535	85,313	1,139	1,139	-	-	1,139	1,139	11,557	84,174	18,658	-
$50,000 under $100,000	2,397	52,840	127	127	-	-	127	127	4,252	52,713	7,268	-
$100,000 under $200,000	2,422	30,958	17	17	-	-	17	17	1,041	30,941	1,808	-
$200,000 under $500,000	264	18,187	4	4	-	-	4	4	275	18,183	493	-
$500,000 under $1,000,000	-17	4,187	1	1	-	-	1	1	38	4,186	70	-
$1,000,000 or more	46	10,689	-	-	-	-	-	-	32	10,689	58	-
Nontaxable returns, total	-27,938	348,696	337,861	176,235	334,589	175,413	(*)	(*)	94,988	172,463	833,511	434,769
No adjusted gross income	-24,220	-	-	-	-	-	-	-	-	-	13,108	8,196
Under $600	-2	21,321	44,949	20,362	44,872	20,360	(*)	(*)	7,344	6,240	70,109	45,955
$600 under $1,000	1,379	29,632	56,465	24,351	56,465	24,351	-	-			84,953	62,803
$1,000 under $2,000	4,812	94,588	141,336	68,823	140,332	68,643			25,814	25,765	273,383	165,151
$2,000 under $3,000	758	69,110	67,259	41,244	65,594	40,864	(*)	(*)	20,378	27,866	202,123	87,302
$3,000 under $4,000	1,921	50,969	21,995	16,338	26,991	20,860			20,348	34,632	113,600	39,011
$4,000 under $5,000	-10,253	36,709	5,331	4,632			-	-	13,765	32,077	52,811	19,096
$5,000 or more	-2,333	46,367	526	485	(*)	(*)	(*)	(*)	7,339	45,883	23,424	7,255
Returns under $5,000	9,598	930,623	962,268	453,972	826,543	396,303	135,725	57,669	428,857	476,651	2,117,528	427,514
Returns $5,000 under $10,000	5,571	1,438,419	470,551	326,978	43,071	27,837	427,480	299,140	699,427	1,111,442	1,799,523	7,164
Returns $10,000 under $15,000	38,689	428,248	69,034	69,034	-	-	69,034	69,034	152,238	359,214	321,442	4
Returns $15,000 or more	33,513	433,250	13,951	13,951	-	-	13,951	13,951	75,318	419,299	136,561	87

Adjusted gross income classes	Taxable income		Income tax before credits	Surcharge		Tax credits						
						Retirement income credit		Investment credit		Foreign tax		Other tax credits[5]
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Grand total	2,445,071	10,069,285	1,986,684	1,910,473	186,365	30,465	2,975	9,856	2,415	6,192	3,320	8,160
Taxable returns, total	2,438,795	10,060,721	1,984,833	1,910,219	186,264	25,134	2,164	9,753	2,326	6,187	2,444	7,982
Under $1,000	(*)	(*)	53	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	71,805	28,213	3,804	(*)	(*)	(*)	(*)	-	-	-	-	2
$2,000 under $3,000	218,346	185,699	26,321	35,029	452	-	-	-	-	-	-	347
$3,000 under $4,000	309,629	434,416	64,512	149,642	2,546					-	-	346
$4,000 under $5,000	358,034	800,212	123,844	287,537	9,642	15,991	1,549	2,385	337	-	-	604
$5,000 under $6,000	402,148	1,196,272	192,176	377,512	17,687					(*)	(*)	1,781
$6,000 under $7,000	237,859	910,754	151,926	226,049	14,652	-	-			-	-	850
$7,000 under $8,000	225,860	1,028,841	175,162	224,857	17,184					(*)	(*)	679
$8,000 under $9,000	161,615	879,298	154,123	161,259	15,257	5,679	242	2,904	253	-	-	568
$9,000 under $10,000	134,753	867,012	156,544	134,753	15,597					-	-	795
$10,000 under $15,000	221,268	1,853,879	356,402	221,268	35,502							583
$15,000 under $20,000	49,438	632,982	138,693	49,438	13,770	1,437	167	986	287			324
$20,000 under $25,000	13,311	218,446	52,821	13,166	5,200			1,408	270	1,857	273	64
$25,000 under $30,000	7,919	163,790	43,818	7,919	4,380	1,217	144					39
$30,000 under $50,000	12,696	364,499	113,575	12,674	11,306			1,151	192			945
$50,000 under $100,000	4,379	230,252	92,877	4,379	9,270	335	27	641	524	590	626	27
$100,000 under $200,000	1,058	107,138	52,212	1,058	5,215	104	14	192	232	174	368	22
$200,000 under $500,000	279	62,377	33,618	278	3,354	30	4	62	137	45	93	6
$500,000 under $1,000,000	39	20,973	11,520	39	1,152	2	(6)	10	4	9	290	(6)
$1,000,000 or more	32	75,296	40,832	32	4,083	4	1	14	90	4	(6)	(6)
Nontaxable returns, total	6,276	8,564	1,853	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	179
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000			96	-	-	(*)	(*)	-	-	-	-	11
$2,000 under $3,000			39	-	-	(*)	(*)	-	-	-	-	-
$3,000 under $4,000	6,276	8,564	688	-	-	(*)	(*)	(*)	(*)	-	-	-
$4,000 under $5,000			-	-	-	-	-	-	-	-	-	-
$5,000 or more			1,030	(*)	(*)	-	-	(*)	(*)	(*)	(*)	168
Returns under $5,000	971,807	1,454,504	219,356	475,538	12,655	13,332	1,333	(*)	(*)	-	-	1,310
Returns $5,000 under $10,000	1,162,814	4,883,324	830,128	1,124,675	80,396	13,331	1,248	2,557	362	(*)	(*)	4,840
Returns $10,000 under $15,000	221,268	1,853,879	356,402	221,268	35,502	(*)	(*)	1,467	125	(*)	(*)	583
Returns $15,000 or more	89,182	1,877,578	580,798	88,992	57,812	3,129	356	4,490	1,777	2,674	2,511	1,427

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

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

[Money amounts in thousands of dollars]

Adjusted gross income classes	Income tax after credits	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
						Income tax withheld[6]		Refundable credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Grand total	2,156,219	2,675	1,023	112,670	29,050	2,571,907	2,179,021	16,334	3,489
Taxable returns, total	2,156,219	2,386	813	87,046	25,891	2,264,274	2,131,802	10,377	1,315
Under $1,000	53	-	-	-	-	(*)	(*)	-	-
$1,000 under $2,000	3,802	-	-	(*)	(*)	58,624	9,995	(*)	(*)
$2,000 under $3,000	26,431	-	-	8,030	1,182	192,629	45,775		
$3,000 under $4,000	66,594	-	-	12,298	2,664	290,759	101,270	3,409	229
$4,000 under $5,000	132,362			10,325	2,517	336,891	180,812		
$5,000 under $6,000	206,147			8,485	2,120	381,852	265,147		
$6,000 under $7,000	165,670			6,419	2,394	228,242	203,388		
$7,000 under $8,000	191,464			5,369	1,181	215,997	231,661		
$8,000 under $9,000	168,737					156,731	204,885	5,293	197
$9,000 under $10,000	171,281	1,461	635	8,036	2,996	128,448	200,636		
$10,000 under $15,000	391,141			10,253	4,199	204,293	415,479		
$15,000 under $20,000	151,584			4,396	1,925	41,375	126,042		
$20,000 under $25,000	57,655			2,551	1,219	9,310	34,959	917	440
$25,000 under $30,000	48,075	855	142	1,207	607	4,672	22,940		
$30,000 under $50,000	123,557			3,419	1,707	6,715	46,622	200	15
$50,000 under $100,000	100,942			1,127	562	2,128	24,479	130	316
$100,000 under $200,000	56,791	40	16	226	114	462	8,243	67	98
$200,000 under $500,000	36,731	25	8	38	17	119	3,659	14	10
$500,000 under $1,000,000	12,379	1	1	7	3	17	297	5	1
$1,000,000 or more	44,824	4	11	4	2	14	5,323	7	2
Nontaxable returns, total	-	(*)	(*)	25,624	3,162	307,633	47,220	5,957	2,175
No adjusted gross income	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	(*)	(*)			37,305	1,343	(*)	(*)
$600 under $1,000	-	-	-	15,694	1,269	36,631	1,952	-	-
$1,000 under $2,000	-	(*)	(*)			116,744	13,283		
$2,000 under $3,000	-	-	-			66,337	10,928		
$3,000 under $4,000	-	(*)	(*)			27,655	8,091	4,764	2,118
$4,000 under $5,000	-	-	-	9,791	1,849	16,654	6,783		
$5,000 or more	-	(*)	(*)			4,050	3,496		
Returns under $5,000	229,242	(*)	(*)	59,146	9,221	1,187,482	381,766	9,696	2,406
Returns $5,000 under $10,000	903,299	(*)	(*)	30,273	9,463	1,115,214	1,108,808	1,639	80
Returns $10,000 under $15,000	391,141	(*)	(*)	10,253	4,199	204,294	415,487	3,656	117
Returns $15,000 or more	632,537	1,404	296	12,998	6,167	64,917	272,960	1,343	886

Adjusted gross income classes	Taxpayments—Continued		Tax due at time of filing		Overpayment					
	Payments on 1969 declaration				Total		Refund		Credit on 1970 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
Grand total	162,251	358,986	443,998	230,826	2,313,962	586,026	2,275,784	553,032	48,982	32,993
Taxable returns, total	153,189	354,151	422,222	228,885	2,000,546	533,230	1,966,720	502,400	44,098	30,833
Under $1,000	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	(*)	(*)	16,847	929	54,958	6,990	54,958	6,940	(*)	(*)
$2,000 under $3,000	6,656	2,036	45,131	3,909	171,382	24,159	170,248	23,869		
$3,000 under $4,000	7,965	2,039	40,511	6,663	262,457	40,855	262,273	40,617	5,975	950
$4,000 under $5,000	15,962	5,825	54,960	7,696	299,744	59,481	296,079	59,060		
$5,000 under $6,000	17,140	5,308	57,210	9,944	341,608	72,163	337,696	71,691		
$6,000 under $7,000	9,453	9,471	34,316	8,012	203,543	52,806	203,079	51,491	8,341	1,788
$7,000 under $8,000	8,877	6,405	30,230	7,469	195,630	52,899	195,064	52,684		
$8,000 under $9,000	7,620	5,154	26,933	4,319	134,682	44,245	133,911	44,146	1,505	314
$9,000 under $10,000	12,533	8,943	18,965	5,211	115,788	41,920	110,792	41,194		
$10,000 under $15,000	23,940	32,917	51,371	24,321	169,169	76,967	161,906	72,762	13,886	4,931
$15,000 under $20,000	14,921	30,967	19,937	16,155	29,501	19,585	25,434	16,970	4,953	2,615
$20,000 under $25,000	6,236	20,650	6,377	11,584	6,934	8,656	4,593	5,698	2,973	2,958
$25,000 under $30,000	5,008	21,691	4,338	9,450	3,581	5,403	2,104	2,909	1,987	2,494
$30,000 under $50,000	9,353	68,885	7,648	24,638	4,903	14,885	3,093	7,798	2,822	7,088
$50,000 under $100,000	3,623	56,251	3,124	25,794	1,255	5,288	377	1,303	972	3,985
$100,000 under $200,000	927	36,266	728	16,134	330	3,823	87	1,553	284	2,271
$200,000 under $500,000	242	20,695	205	14,138	74	1,745	27	778	57	966
$500,000 under $1,000,000	37	7,572	35	4,718	4	204	-	-	4	204
$1,000,000 or more	26	12,732	25	27,779	7	998	3	779	4	219
Nontaxable returns, total	9,062	4,837	21,776	1,935	313,416	52,794	309,064	50,636	4,884	2,162
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $600					38,754	1,430	36,754	1,401		
$600 under $1,000	6,869	1,551	13,943	986	36,801	2,008	36,633	1,952		
$1,000 under $2,000					118,743	16,058	117,903	15,802		
$2,000 under $3,000					66,424	10,984	66,284	10,937	4,841	1,873
$3,000 under $4,000					27,834	8,182	27,321	8,067		
$4,000 under $5,000	1,744	2,724	7,701	906	17,186	7,267	17,186	7,253		
$5,000 or more					4,643	5,018	3,989	3,666		
Returns under $5,000	41,449	13,076	181,173	20,741	1,102,310	179,421	1,093,629	177,612	10,495	1,808
Returns $5,000 under $10,000	56,419	36,626	169,014	35,355	995,800	268,018	984,455	264,196	15,500	3,822
Returns $10,000 under $15,000	23,943	32,951	51,371	24,321	169,173	77,009	161,908	72,787	8,893	4,222
Returns $15,000 or more	40,440	276,333	42,440	150,399	46,679	61,578	35,792	38,437	14,094	23,141

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit.
[2]Deficit.
[3]Other sources net less statutory adjustments to adjusted gross income. See "Other sources (net)" in "Explanation of Classifications and Terms."
[4]Includes unspecified tax credits.
[5]Less than $500.
[6]Includes excess social security taxes withheld.
NOTE: Amount detail may not add to total because of rounding.

Table 1.8—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	75,834,388	206,197,483	[1]603,546,080	67,855,186	498,864,696	4,909,397	33,111,209	1,174,933	2,699,680	1,937,471	6,142,145	1,155,433	2,564,571
No adjusted gross income	458,657	1,279,453	[2]2,032,867	191,686	1,053,505	27,242	117,937	145,133	957,441	7,486	21,071	107,710	591,402
Under $600	3,982,580	4,857,489	1,316,361	3,674,030	1,359,829	93,221	47,319	28,449	42,081	76,686	26,761	35,443	56,587
$600 under $1,000	3,308,992	4,331,713	2,643,144	2,885,662	2,284,965	108,414	75,261	21,763	36,743	84,353	48,891	27,904	30,672
$1,000 under $2,000	7,282,677	11,640,331	10,816,422	5,942,654	8,620,402	306,104	353,707	49,334	78,716	209,298	196,292	56,995	77,489
$2,000 under $3,000	5,887,931	11,427,528	14,655,188	4,812,216	11,455,025	275,368	499,322	46,929	75,344	185,087	269,066	64,983	105,984
$3,000 under $4,000	5,385,488	11,803,560	18,764,844	4,547,298	15,230,367	299,410	731,340	65,569	98,870	162,644	312,950	75,363	122,670
$4,000 under $5,000	5,098,940	12,594,793	22,920,792	4,490,801	19,357,308	321,898	969,445	60,681	76,993	166,769	360,603	88,749	119,573
$5,000 under $6,000	4,837,694	12,631,531	26,572,828	4,367,341	23,066,764	300,372	995,104	69,085	89,248	151,820	427,639	77,571	114,166
$6,000 under $7,000	4,565,779	13,090,939	29,657,699	4,195,857	26,369,664	296,349	1,141,080	72,592	87,939	130,649	422,074	86,250	129,200
$7,000 under $8,000	4,693,221	14,446,466	35,171,172	4,387,772	31,709,627	295,649	1,171,075	77,168	88,479	108,973	378,539	76,809	101,077
$8,000 under $9,000	4,385,738	14,408,383	37,237,461	4,156,657	34,024,514	280,154	1,153,612	67,680	82,383	110,752	398,055	66,453	99,228
$9,000 under $10,000	4,175,096	14,233,366	39,641,008	3,941,253	36,087,601	262,216	1,155,707	67,237	69,531	91,187	346,413	62,935	83,026
$10,000 under $15,000	13,649,392	49,250,148	165,612,408	13,032,744	151,591,473	950,165	5,208,061	218,963	257,555	270,577	1,302,966	185,796	273,977
$15,000 under $20,000	4,721,696	17,325,032	80,332,838	4,423,768	70,200,387	431,831	3,818,163	86,819	130,213	93,394	654,491	63,549	132,051
$20,000 under $25,000	1,536,601	5,680,488	33,949,841	1,361,268	26,417,795	223,671	2,938,436	35,693	62,315	39,430	360,318	23,822	77,054
$25,000 under $30,000	645,888	2,438,288	17,553,673	536,250	11,955,679	124,520	2,163,162	17,015	51,795	15,632	173,406	13,002	51,714
$30,000 under $50,000	807,497	3,140,259	30,184,382	611,133	15,853,157	210,251	5,510,305	24,593	103,960	22,602	290,882	22,894	135,163
$50,000 under $100,000	328,410	1,309,784	21,648,988	236,078	8,676,914	87,764	3,959,969	12,762	111,773	8,189	114,026	13,349	133,641
$100,000 under $200,000	63,605	241,410	8,345,663	46,820	2,558,686	12,525	906,688	5,057	79,482	1,542	28,100	4,175	66,075
$200,000 under $500,000	14,786	53,370	4,247,471	10,974	749,847	1,860	149,921	1,775	61,348	335	6,628	1,251	39,455
$500,000 under $1,000,000	2,509	8,914	1,682,453	1,937	150,955	269	22,736	417	27,032	37	1,215	282	12,221
$1,000,000 or more	1,211	4,238	2,624,311	987	90,231	144	22,859	219	30,441	29	1,759	148	12,147
Returns under $5,000	31,405,265	57,934,867	[2]69,083,885	26,544,347	59,361,401	1,431,657	2,794,332	417,858	1,366,188	892,323	1,235,633	457,147	1,104,376
Returns $5,000 under $10,000	22,657,528	68,810,685	168,280,167	21,048,880	151,258,171	1,434,740	5,616,578	353,762	417,580	593,381	1,972,721	370,018	526,697
Returns $10,000 under $15,000	13,649,392	49,250,148	165,612,408	13,032,744	151,591,473	950,165	5,208,061	218,963	257,555	270,577	1,302,966	185,796	273,977
Returns $15,000 or more	8,122,203	30,201,783	200,569,620	7,229,215	136,653,651	1,092,835	19,492,238	184,350	658,357	181,190	1,630,825	142,472	659,521

Adjusted gross income classes	Partnerships				Small Business Corporations				Sales of capital assets			
	Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	1,493,838	14,182,123	553,421	2,328,179	303,364	2,584,912	132,383	745,921	6,975,267	16,078,215	2,150,712	1,494,887
No adjusted gross income	12,174	56,705	29,779	606,794	2,104	32,055	7,809	197,567	71,337	341,912	35,245	41,231
Under $600	21,337	17,069	12,388	49,553	(*)	(*)	4,645	24,752	69,020	41,029	17,517	12,235
$600 under $1,000									100,595	50,520	17,881	11,418
$1,000 under $2,000	50,261	61,315	18,732	27,232	16,758	17,055			349,523	168,645	57,711	39,256
$2,000 under $3,000	51,567	88,681	9,240	19,749			6,208	35,350	327,254	182,608	68,431	45,214
$3,000 under $4,000	57,522	140,085	9,267	32,700					351,027	240,221	69,308	46,382
$4,000 under $5,000	67,511	197,146	17,215	29,969	7,104	16,777	10,314	29,485	326,879	280,909	57,031	44,266
$5,000 under $6,000	84,827	293,487	19,619	28,548	11,541	36,430			339,886	272,115	79,403	47,536
$6,000 under $7,000	81,849	300,842	18,354	28,829			7,545	10,764	315,431	272,214	89,297	64,707
$7,000 under $8,000	71,546	314,309	21,843	38,155	6,288	9,453	9,178	34,666	331,483	301,720	104,318	69,224
$8,000 under $9,000	51,347	224,862	25,656	31,036	6,586	10,502	6,462	22,714	364,931	292,740	83,641	54,793
$9,000 under $10,000	75,954	430,723	25,715	39,730	7,360	32,900			382,034	350,101	106,141	65,434
$10,000 under $15,000	272,456	1,521,492	98,178	146,571	52,812	141,755	23,588	68,800	1,465,269	1,405,311	495,316	320,779
$15,000 under $20,000	167,765	1,269,274	65,826	125,485	45,165	175,009	15,929	56,832	890,835	1,160,033	316,963	207,146
$20,000 under $25,000	99,646	1,020,305	42,090	93,422	33,305	194,954	9,592	44,695	448,127	884,537	180,273	126,975
$25,000 under $30,000	68,449	874,227	25,367	81,175	24,036	171,101	5,641	15,825	240,893	647,152	105,677	79,561
$30,000 under $50,000	148,053	2,924,918	60,208	242,676	50,425	539,491	13,944	65,226	361,689	1,568,923	170,616	136,393
$50,000 under $100,000	88,403	2,889,181	38,189	315,855	31,355	659,953	7,937	59,647	181,696	1,868,893	79,396	67,524
$100,000 under $200,000	18,404	1,028,941	11,155	181,474	6,957	333,516	2,467	34,340	42,318	1,496,428	14,006	12,463
$200,000 under $500,000	3,941	357,001	3,410	122,038	1,318	142,442	789	25,356	11,726	1,566,498	2,219	2,052
$500,000 under $1,000,000	598	87,334	778	42,992	165	33,718	217	11,587	2,223	930,830	219	200
$1,000,000 or more	228	84,226	412	44,198	82	37,757	118	8,317	1,091	1,754,879	103	100
Returns under $5,000	260,372	561,001	96,621	765,996	25,969	65,931	22,764	270,513	1,595,635	1,305,843	323,124	240,000
Returns $5,000 under $10,000	365,523	1,564,222	111,187	166,297	31,775	89,285	29,397	84,785	1,733,765	1,488,890	462,800	301,694
Returns $10,000 under $15,000	272,456	1,521,492	98,178	146,571	52,812	141,755	23,588	68,800	1,465,269	1,405,311	495,316	320,779
Returns $15,000 or more	595,487	10,535,408	247,435	1,249,315	192,808	2,287,941	56,634	321,823	2,180,598	11,878,171	869,472	632,414

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

Table 1.8—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Adjusted gross income classes	Ordinary gain from sales of depreciable property		Sales of property *other* than capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
			Net gain		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Total	294,533	358,760	67,273	83,309	221,908	389,789	7,658,789	15,739,608	32,127,236	19,625,697	3,244,036	6,918,126
No adjusted gross income	11,552	22,763	(*)	(*)	17,181	107,882	55,308	104,277	199,938	162,714	12,532	16,959
Under $600	5,221	3,726	3,432	1,374	4,977	12,015	66,605	18,450	523,045	69,178	20,261	17,319
$600 under $1,000							126,507	42,358	770,121	169,968	43,185	28,189
$1,000 under $2,000	10,021	7,654			12,543	16,759	439,915	205,508	2,212,854	875,367	372,817	366,702
$2,000 under $3,000	9,312	3,772	7,311	2,823	14,714	13,946	420,433	262,972	1,932,159	1,198,805	514,341	758,906
$3,000 under $4,000	15,419	11,453			7,308	9,007	420,016	322,605	1,761,024	1,164,824	452,209	828,884
$4,000 under $5,000	15,155	7,125	12,177	5,978	10,392	14,466	334,863	256,089	1,644,945	984,046	314,369	682,734
$5,000 under $6,000	15,405	7,542			14,512	12,395	372,995	369,088	1,720,115	925,492	223,412	480,073
$6,000 under $7,000	14,778	10,756	5,249	7,209	10,902	11,644	308,938	272,003	1,670,653	789,636	162,318	480,809
$7,000 under $8,000	15,749	10,037			15,831	12,684	338,739	299,700	1,851,390	922,542	166,869	447,166
$8,000 under $9,000	14,969	14,974	8,527	12,436	12,382	9,736	350,722	319,186	1,872,188	827,913	121,401	316,267
$9,000 under $10,000	12,569	16,444			7,791	6,437	362,250	355,753	1,941,859	894,605	148,043	389,924
$10,000 under $15,000	55,955	51,564	12,025	11,180	43,442	40,551	1,464,846	1,492,636	7,678,383	3,334,880	379,170	987,189
$15,000 under $20,000	36,311	47,512	5,505	7,740	18,022	26,209	954,542	1,201,027	3,402,030	2,003,341	140,099	410,344
$20,000 under $25,000	17,176	25,126	3,850	6,280	8,985	22,970	526,387	950,813	1,265,108	1,148,933	65,866	234,933
$25,000 under $30,000	10,865	20,322	1,476	2,115	3,881	5,467	306,829	859,735	564,255	748,628	34,863	123,442
$30,000 under $50,000	19,812	48,705	3,915	8,528	10,753	30,968	483,428	2,157,144	731,248	1,410,156	43,321	186,063
$50,000 under $100,000	10,122	28,879	1,603	6,010	5,720	17,710	252,224	2,478,165	307,464	1,105,896	21,739	105,445
$100,000 under $200,000	3,110	12,492	401	3,121	1,727	9,539	55,996	1,634,973	60,669	450,856	5,246	38,463
$200,000 under $500,000	795	6,512	130	838	620	5,198	13,714	1,139,947	14,167	244,397	1,581	14,107
$500,000 under $1,000,000	138	638	34	533	145	2,441	2,372	420,945	2,436	83,357	273	2,885
$1,000,000 or more	99	766	24	631	80	1,763	1,160	576,234	1,185	110,163	121	1,324
Returns under $5,000	66,680	56,491	18,602	14,833	67,115	174,075	1,863,647	1,212,260	9,044,086	4,624,902	1,729,714	2,699,693
Returns $5,000 under $10,000	73,470	59,754	19,708	21,500	61,418	52,897	1,733,644	1,615,729	9,056,205	4,360,188	822,043	2,114,238
Returns $10,000 under $15,000	55,955	51,564	12,025	11,180	43,442	40,551	1,464,846	1,492,636	7,678,383	3,334,880	379,170	987,189
Returns $15,000 or more	98,428	190,951	16,938	35,796	49,933	122,266	2,596,652	11,418,983	6,348,562	7,305,727	313,109	1,117,006

Adjusted gross income classes	Rents				Royalties				Estates and trusts			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Total	3,923,556	4,852,489	2,419,484	2.205,744	495,447	770,676	35,614	82,153	567,298	1,485,024	43,580	66,796
No adjusted gross income	42,509	62,614	62,343	216,285	7,569	17,294	(*)	(*)	3,984	14,122	723	16,515
Under $600	63,899	27,097	23,399	29,937	12,776	3,023	6,423	10,186	(*)	(*)	(*)	(*)
$600 under $1,000	78,996	36,021	20,020	28,451					12,516	5,203		
$1,000 under $2,000	355,032	258,451	76,134	58,692	30,263	11,401			38,702	32,346	7,337	6,849
$2,000 under $3,000	284,686	242,261	98,742	63,911	29,674	21,661			24,492	31,736		
$3,000 under $4,000	250,233	229,820	100,751	60,622	25,703	10,454			31,752	51,065		
$4,000 under $5,000	235,223	229,339	89,994	48,178	25,685	9,330	4,467	767	30,309	46,610	3,997	6,036
$5,000 under $6,000	228,881	241,764	121,598	90,053	17,634	17,014			34,223	51,718		
$6,000 under $7,000	203,294	215,282	142,865	92,861	22,425	14,834			23,054	39,858		
$7,000 under $8,000	213,560	249,149	146,919	86,020	25,222	15,715			21,582	33,102	13,026	3,715
$8,000 under $9,000	180,301	200,585	165,664	88,039	26,062	34,850	10,194	10,253	24,466	32,777		
$9,000 under $10,000	199,611	182,536	171,344	88,782	20,731	10,864			15,095	20,729		
$10,000 under $15,000	782,112	718,606	643,824	429,664	86,822	84,196			86,690	168,675	4,626	2,669
$15,000 under $20,000	351,591	461,723	268,524	234,736	51,812	66,204	2,611	4,270	68,477	157,700	3,189	2,451
$20,000 under $25,000	154,334	299,591	105,704	119,418	33,110	72,373	2,666	4,150	36,151	106,963	2,031	4,015
$25,000 under $30,000	81,523	203,793	49,645	77,516	17,306	32,910	451	1,352	25,103	86,576	2,002	2,511
$30,000 under $50,000	132,808	443,709	80,251	168,578	34,143	101,667	3,232	15,045	44,864	214,417	3,288	5,858
$50,000 under $100,000	67,127	364,781	39,463	129,419	20,048	105,860	2,909	14,150	30,467	186,644	2,228	5,042
$100,000 under $200,000	13,728	126,485	9,296	54,094	6,011	60,722	1,029	10,023	9,121	95,822	827	4,405
$200,000 under $500,000	3,262	42,259	2,306	24,253	1,911	44,236	333	4,707	2,929	58,981	224	1,770
$500,000 under $1,000,000	574	10,711	458	7,724	369	18,535	84	2,022	522	23,372	46	436
$1,000,000 or more	272	5,912	240	8,511	171	17,534	33	1,580	241	25,193	26	4,521
Returns under $5,000	1,310,578	1,085,603	471,383	506,077	131,670	73,163	7,606	13,840	144,313	182,495	12,067	29,405
Returns $5,000 under $10,000	1,025,647	1,089,317	748,390	445,755	112,074	93,277	8,377	3,315	118,420	178,185	13,026	3,714
Returns $10,000 under $15,000	782,112	718,606	643,824	429,664	86,822	84,196	6,283	7,700	86,690	168,675	4,626	2,669
Returns $15,000 or more	805,219	1,958,963	555,887	824,248	164,881	520,040	13,348	57,298	217,875	955,669	13,861	31,008

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

Table 1.8—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Adjusted gross income classes	Other sources (net)[3]	Total deductions	Standard deduction						Itemized deductions		Exemptions	Number of returns with no taxable income
			Total		Minimum		10 percent		Number	Amount		
			Number	Amount	Number	Amount	Number	Amount				
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Total	-4,672,407	101,836,882	40,460,453	21,627,289	22,374,768	8,957,962	18,085,685	12,669,327	34,915,278	80,209,595	123,718,490	11,615,202
No adjusted gross income	-1,324,525	-	-	-	-	-	-	-	-	-	767,672	458,657
Under $600	-98,566	1,296,803	3,953,587	1,228,264	3,827,682	1,224,014	125,905	4,250	28,993	68,539	2,914,493	3,982,580
$600 under $1,000	9,724	1,092,125	3,231,336	1,026,348	3,132,519	1,018,889	98,817	7,459	77,656	65,777	2,599,028	2,648,414
$1,000 under $2,000	-32,594	2,870,323	6,553,546	2,266,292	6,384,686	2,242,657	168,860	23,635	729,131	604,031	6,984,199	2,066,665
$2,000 under $3,000	-28,728	3,028,195	4,671,164	1,794,418	4,596,059	1,775,630	75,105	18,789	1,216,767	1,233,777	6,856,517	1,272,852
$3,000 under $4,000	-113,861	3,402,834	3,720,848	1,577,618	1,900,638	946,355	1,820,210	631,263	1,664,640	1,825,216	7,082,136	552,058
$4,000 under $5,000	-130,612	3,980,094	3,227,621	1,625,071	1,251,733	743,333	1,975,888	881,738	1,871,319	2,355,023	7,556,876	346,615
$5,000 under $6,000	-208,473	4,377,968	2,694,980	1,508,621	611,137	433,940	2,083,843	1,074,681	2,142,714	2,869,346	7,578,919	145,951
$6,000 under $7,000	-251,894	4,766,621	2,417,303	1,586,800	358,971	290,502	2,058,332	1,296,297	2,148,476	3,179,821	7,854,563	61,919
$7,000 under $8,000	-264,904	5,673,247	2,188,776	1,625,481	196,134	171,923	1,992,642	1,453,558	2,504,445	4,047,766	8,667,880	31,883
$8,000 under $9,000	-242,728	6,122,785	1,792,886	1,492,508	81,953	77,428	1,710,933	1,415,079	2,592,852	4,630,277	8,645,030	12,917
$9,000 under $10,000	-271,124	6,531,112	1,566,536	1,470,674	33,255	33,288	1,533,488	1,437,626	2,608,560	5,060,438	8,540,020	11,223
$10,000 under $15,000	-859,288	26,208,700	3,612,294	3,597,203			3,612,164	3,597,055	10,037,098	22,611,497	29,550,089	13,972
$15,000 under $20,000	-380,735	12,431,179	618,842	617,846			618,765	617,754	4,102,854	11,813,333	10,395,019	4,271
$20,000 under $25,000	-156,466	5,257,077	128,414	128,018	-	-	128,414	128,018	1,408,187	5,129,060	3,408,293	1,572
$25,000 under $30,000	-141,639	2,730,744	41,696	41,579	-	-	41,696	41,579	604,192	2,689,165	1,462,973	448
$30,000 under $50,000	-169,736	4,815,595	32,602	32,551	-	-	32,602	32,551	774,895	4,783,043	1,884,155	1,390
$50,000 under $100,000	-46,455	3,596,987	7,149	7,141	(*)	(*)	7,148	7,140	321,261	3,589,846	785,870	1,160
$100,000 under $200,000	22,344	1,626,853	725	710	-	-	725	710	62,880	1,626,143	144,846	394
$200,000 under $500,000	10,077	970,289	128	126	-	-	128	126	14,658	970,163	32,022	159
$500,000 under $1,000,000	1,352	395,150	15	15	-	-	15	15	2,494	395,135	5,348	53
$1,000,000 or more	6,425	662,204	5	5	-	-	5	5	1,206	662,199	2,543	49
Returns under $5,000	-1,719,162	15,670,374	25,358,102	9,518,011	21,093,317	7,950,878	4,264,785	1,567,132	5,588,506	6,152,364	34,760,920	11,327,841
Returns $5,000 under $10,000	-1,239,122	27,471,732	10,660,481	7,684,084	1,281,243	1,006,842	9,379,238	6,677,242	11,997,047	19,787,649	41,286,411	263,893
Returns $10,000 under $15,000	-859,288	26,208,700	3,612,294	3,597,203	(*)	(*)	3,612,164	3,597,055	10,037,098	22,611,497	29,550,089	13,972
Returns $15,000 or more	-854,835	32,486,076	829,576	827,991	(*)	(*)	829,498	827,898	7,292,627	31,658,085	18,121,070	9,496

Adjusted gross income classes	Taxable income		Income tax before credits	Surcharge		Tax credits						Other tax credits[4]
	Number of returns	Amount		Number of returns	Amount	Retirement income credit		Investment credit		Foreign tax		
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Total	64,219,186	388,819,730	79,643,442	52,268,923	7,693,489	1,732,134	197,263	1,087,658	245,107	201,428	146,695	181,511
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	660,578	36,319	5,157	(*)	(*)	-	-	(*)	(*)	-	-	92
$1,000 under $2,000	5,216,012	2,726,649	388,164	328,479	1,149	83,958	2,606	15,930	535	(*)	(*)	760
$2,000 under $3,000	4,615,079	5,716,967	850,701	3,051,546	51,699	273,236	19,231	24,726	1,692			3,680
$3,000 under $4,000	4,833,430	8,719,877	1,359,044	3,146,884	104,469	275,875	25,558	50,652	4,902	11,867	1,275	6,154
$4,000 under $5,000	4,752,325	11,730,870	1,872,745	3,453,380	146,996	206,277	21,203	73,245	7,772			6,780
$5,000 under $6,000	4,691,743	14,726,656	2,411,627	3,860,599	203,274	189,312	23,962	79,155	10,120	7,954	2,007	29,121
$6,000 under $7,000	4,503,860	17,084,824	2,847,262	3,982,372	256,216	131,822	19,954	75,528	12,219	6,802	799	19,416
$7,000 under $8,000	4,661,338	20,870,967	3,523,917	4,403,617	332,228	100,859	14,647	69,887	11,903			16,400
$8,000 under $9,000	4,372,821	22,487,753	3,836,980	4,240,691	371,518	75,790	12,053	53,285	9,446			11,009
$9,000 under $10,000	4,163,873	24,615,374	4,248,241	4,110,465	419,601	71,909	14,346	55,661	11,138	11,381	2,282	11,568
$10,000 under $15,000	13,635,420	109,918,224	19,723,131	13,589,884	1,960,223	165,153	22,581	195,024	41,078	33,216	11,281	34,008
$15,000 under $20,000	4,717,425	57,535,469	11,178,765	4,706,837	1,113,663	62,385	8,455	101,498	25,531	22,030	11,159	11,630
$20,000 under $25,000	1,535,029	25,302,870	5,350,076	1,532,599	533,015	31,843	4,326	63,524	17,717	16,542	5,901	8,162
$25,000 under $30,000	645,440	13,364,990	3,063,117	644,179	305,270	18,149	2,270	43,245	10,614	14,783	5,710	3,612
$30,000 under $50,000	806,107	23,494,654	6,290,261	804,125	627,084	26,227	3,383	99,668	30,160	32,973	19,527	4,565
$50,000 under $100,000	327,250	17,288,771	6,174,428	326,918	616,147	13,992	1,931	63,637	26,228	24,599	19,060	9,699
$100,000 under $200,000	63,211	6,587,424	3,008,787	63,121	300,228	3,854	532	17,251	12,491	9,727	12,207	1,566
$200,000 under $500,000	14,627	3,260,433	1,703,900	14,617	170,116	1,226	188	4,233	6,030	3,519	9,133	1,778
$500,000 under $1,000,000	2,456	1,291,276	697,550	2,453	69,642	183	25	795	2,953	675	5,029	1,325
$1,000,000 or more	1,162	2,059,363	1,109,590	1,162	110,929	84	12	379	2,580	365	41,066	188
Returns under $5,000	20,077,424	28,930,682	4,475,810	9,985,284	304,337	839,346	68,598	164,888	14,901	16,862	1,533	17,466
Returns $5,000 under $10,000	22,393,635	99,785,574	16,868,027	20,597,744	1,582,836	569,692	84,962	333,516	54,826	26,137	5,089	87,513
Returns $10,000 under $15,000	13,635,420	109,918,224	19,723,131	13,589,884	1,960,223	165,153	22,581	195,024	41,078	33,216	11,281	34,008
Returns $15,000 or more	8,112,707	150,185,250	38,576,474	8,096,011	3,846,093	157,943	21,122	394,230	134,302	125,213	128,792	42,524

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

Table 1.8—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Adjusted gross income classes	Income tax after credits	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
						Income tax withheld[5]		Refundable credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Total	86,568,215	247,351	58,036	6,330,877	1,897,819	65,853,719	75,169,011	1,619,171	150,369
No adjusted gross income	-	8,031	2,265	43,041	7,885	168,474	143,695	55,748	5,558
Under $600	-	3,877	469	64,535	4,532	3,601,009	143,995	42,040	2,101
$600 under $1,000	5,110			142,579	8,477	2,722,446	251,122	38,689	1,921
$1,000 under $2,000	385,321	17,230	4,860	442,720	41,299	5,550,820	963,268	108,372	7,714
$2,000 under $3,000	877,954			433,668	58,471	4,490,943	1,302,158	117,696	7,014
$3,000 under $4,000	1,426,968	7,640	1,049	444,251	81,710	4,306,687	1,790,387	111,690	8,145
$4,000 under $5,000	1,983,116	8,963	1,906	480,283	107,381	4,326,689	2,362,211	126,659	8,758
$5,000 under $6,000	2,549,803	16,771	4,484	467,180	119,036	4,250,728	2,949,428	114,508	7,984
$6,000 under $7,000	3,051,616	13,136	1,645	450,999	132,902	4,106,415	3,465,976	108,658	7,434
$7,000 under $8,000	3,812,839	14,949	1,522	409,337	131,003	4,335,025	4,290,372	110,330	6,923
$8,000 under $9,000	4,174,675	8,725	1,745	353,448	117,399	4,104,278	4,662,595	88,383	6,215
$9,000 under $10,000	4,629,939	11,179	2,563	328,732	116,754	3,904,592	5,108,676	89,603	5,838
$10,000 under $15,000	21,574,723	48,878	9,313	1,039,826	393,021	12,922,589	22,779,064	262,006	18,438
$15,000 under $20,000	12,235,709	23,584	4,881	458,595	199,880	4,373,950	11,562,222	108,426	9,343
$20,000 under $25,000	5,847,087	14,171	3,686	243,265	114,579	1,332,428	4,680,632	48,995	6,552
$25,000 under $30,000	3,346,182	9,204	1,774	136,206	66,473	517,772	2,244,496	21,323	2,677
$30,000 under $50,000	6,859,984	19,918	5,364	254,996	127,619	572,675	3,301,158	38,708	7,621
$50,000 under $100,000	6,733,559	14,142	5,424	115,241	58,203	213,006	2,176,980	19,477	14,045
$100,000 under $200,000	3,282,211	4,910	2,685	18,290	9,157	41,412	717,358	5,767	7,738
$200,000 under $500,000	1,856,887	1,535	1,462	3,102	1,435	9,320	207,746	1,543	3,292
$500,000 under $1,000,000	757,859	331	417	426	540	1,629	39,759	345	2,256
$1,000,000 or more	1,176,674	177	520	157	64	832	25,715	205	2,806
Returns under $5,000	4,678,468	45,741	10,550	2,052,077	309,755	25,167,068	6,956,834	600,894	41,210
Returns $5,000 under $10,000	18,218,873	64,760	11,959	2,009,696	617,094	20,701,038	20,477,046	511,482	34,393
Returns $10,000 under $15,000	21,574,723	48,878	9,313	1,039,826	393,021	12,922,589	22,779,064	262,006	18,438
Returns $15,000 or more	42,096,151	87,972	26,214	1,230,278	577,949	7,063,024	24,956,067	244,789	56,328

Adjusted gross income classes	Taxpayments--Continued		Tax due at time of filing		Overpayment					
	Payments on 1969 declaration				Total		Refund		Credit on 1970 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
Total	7,159,556	17,334,805	17,904,119	10,478,797	54,948,639	14,609,628	53,075,526	13,070,500	2,232,883	1,539,139
No adjusted gross income	59,546	72,283	26,699	3,964	247,243	215,352	224,450	176,612	30,120	38,741
Under $600	21,867	8,702	51,956	3,097	3,647,643	152,978	3,636,900	149,583	12,330	3,395
$600 under $1,000	35,067	11,547	169,595	7,190	2,756,628	258,116	2,743,322	254,307	19,083	3,809
$1,000 under $3,000	177,167	37,459	960,388	64,635	5,396,883	642,107	5,337,225	628,307	75,533	13,800
$2,000 under $3,000	302,088	82,526	1,214,495	118,696	4,143,078	573,453	4,035,164	552,323	125,556	21,129
$3,000 under $4,000	402,845	132,273	1,421,187	181,965	3,680,240	603,162	3,547,859	572,081	156,342	31,081
$4,000 under $5,000	449,089	197,871	1,323,301	207,985	3,649,901	684,442	3,505,697	644,596	168,191	39,847
$5,000 under $6,000	420,938	221,789	1,211,254	238,304	3,542,769	744,210	3,428,527	709,120	138,091	35,090
$6,000 under $7,000	414,887	260,677	1,108,649	268,067	3,400,084	816,026	3,299,720	779,822	127,343	36,204
$7,000 under $8,000	400,481	300,314	1,138,048	268,603	3,527,157	920,861	3,411,250	875,072	138,882	45,789
$8,000 under $9,000	356,377	276,240	1,045,253	287,663	3,326,968	938,900	3,237,431	909,111	100,996	29,789
$9,000 under $10,000	366,602	336,703	983,965	300,088	3,173,946	1,002,041	3,088,454	968,115	95,755	33,927
$10,000 under $15,000	1,336,074	1,516,593	3,660,223	1,279,285	9,941,675	3,616,498	9,639,743	3,456,776	360,065	159,721
$15,000 under $20,000	805,069	1,301,730	1,718,318	938,779	2,991,769	1,371,527	2,803,714	1,243,827	228,753	127,701
$20,000 under $25,000	474,905	1,156,955	730,123	658,820	802,469	537,711	686,875	418,409	136,667	119,302
$25,000 under $30,000	296,587	980,465	351,511	481,635	292,828	294,835	224,471	198,037	84,164	96,798
$30,000 under $50,000	505,866	2,931,321	501,696	1,289,037	304,852	536,310	181,665	281,357	144,149	254,953
$50,000 under $100,000	262,018	3,588,449	227,661	1,427,918	100,345	410,338	36,805	152,918	72,494	257,422
$100,000 under $200,000	55,109	1,911,418	45,847	828,681	17,667	171,269	5,032	57,659	14,600	113,611
$200,000 under $500,000	13,577	1,103,582	11,002	626,129	3,756	80,885	986	28,151	3,181	52,736
$500,000 under $1,000,000	2,297	403,900	1,967	336,621	523	23,707	152	8,947	430	14,760
$1,000,000 or more	1,100	502,009	981	661,634	215	14,903	84	5,371	158	9,532
Returns under $5,000	1,447,669	542,661	5,167,621	587,532	23,521,616	3,129,609	23,030,617	2,977,809	587,155	151,802
Returns $5,000 under $10,000	1,959,285	1,395,723	5,487,169	1,362,725	16,970,924	4,422,037	16,465,382	4,241,240	601,067	180,799
Returns $10,000 under $15,000	1,336,074	1,516,593	3,660,223	1,279,285	9,941,675	3,616,498	9,639,743	3,456,776	360,065	159,721
Returns $15,000 or more	2,416,528	13,879,828	3,589,106	7,249,255	4,514,424	3,441,484	3,939,784	2,394,675	684,596	1,046,817

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

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

[1]Adjusted gross income less deficit.

[2]Deficit.

[3]Other sources net less statutory adjustments to adjusted gross income. See "Other sources (net)" in "Explanation of Classifications and Terms."

[4]Includes unspecified tax credits.

[5]Includes excess social security taxes withheld.

NOTE: Amount detail may not add to total because of rounding.

Table 1.9—NONTAXABLE RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	12,112,994	28,976,996	[1]15,326,575	9,209,099	12,378,318	761,795	1,446,404	311,246	1,317,951	521,336	731,089	308,133	996,455
No adjusted gross income	458,657	1,279,453	[2]2,032,867	191,686	1,053,505	27,242	117,937	145,133	957,441	7,486	21,071	107,710	591,402
Under $600	3,982,580	4,857,489	1,316,361	3,674,030	1,359,829	93,221	47,319	28,449	42,081	76,686	26,761	35,443	56,587
$600 under $1,000	2,650,088	3,672,809	2,019,672	2,262,888	1,709,040	97,477	67,104	20,758	36,486	81,003	46,774	27,568	30,556
$1,000 under $2,000	2,142,743	6,088,883	3,154,619	1,200,440	1,706,717	211,454	239,195	40,153	62,151	148,757	140,478	44,388	65,060
$2,000 und $3,000	1,408,338	5,219,769	3,486,135	866,653	1,929,663	130,280	232,756	24,481	44,944	93,848	139,653	35,155	67,167
$3,000 under $4,000	658,374	3,049,966	2,274,459	408,479	1,345,644	85,263	214,892	23,213	46,900	42,821	89,487	25,412	52,100
$4,000 under $5,000	407,242	2,395,231	1,797,747	311,504	1,311,822	55,974	178,077	11,539	20,158	29,983	68,979	16,917	34,131
$5,000 under $6,000	189,732	1,156,724	1,033,174	139,374	728,395	25,348	98,586	8,808	15,044	19,324	74,744	6,279	13,613
$6,000 under $7,000	92,111	590,496	590,560	74,001	441,654	15,140	69,395	3,613	14,334	7,978	38,015	3,087	16,560
$7,000 under $8,000	48,853	309,824	360,285	35,228	237,004	6,288	36,218	1,983	10,850	5,198	25,826	2,209	7,753
$8,000 under $9,000	18,796	123,155	158,562	20,708	166,982	4,456	28,635			4,090	18,808	1,930	12,099
$9,000 under $10,000	15,489	71,330	146,386			2,166	16,106	1,545	14,141	3,334	27,805		
$10,000 under $15,000	23,993	102,200	283,212	14,205	150,782	4,592	42,811					840	8,224
$15,000 under $20,000	7,720	29,822	132,066	4,738	77,446	2,023	29,985	868	14,042	636	9,449	461	9,091
$20,000 under $25,000	2,993	10,354	65,111	2,540	58,048			171	3,837			72	2,750
$25,000 under $30,000	857	2,719	23,302									85	1,724
$30,000 under $50,000	2,204	8,407	82,734	1,187	35,985	436	11,415	179	4,851	156	1,946	261	8,993
$50,000 under $100,000	1,479	5,633	97,028	907	30,778	335	10,131	198	8,801	16	36	195	8,896
$100,000 under $200,000	445	1,613	59,273	316	16,324	57	1,965	85	7,854	12	262	59	3,441
$200,000 under $500,000	188	723	55,376	135	10,840	24	1,371	50	5,693	4	5	39	2,106
$500,000 under $1,000,000	60	218	40,945	45	4,080	9	1,744	10	3,485	2	3	11	1,092
$1,000,000 or more	52	178	182,435	35	3,780	10	763	10	4,860	2	989	12	3,111
Returns under $5,000	11,708,022	26,563,600	[1]12,016,126	8,915,680	10,416,220	700,911	1,097,280	293,726	1,210,160	480,584	533,202	292,593	897,003
Returns $5,000 under $10,000	364,981	2,251,529	2,288,967	269,311	1,574,035	53,398	248,940	14,538	43,641	37,769	165,598	13,505	50,026
Returns $10,000 under $15,000	23,993	102,200	283,212	14,205	150,782	4,592	42,811	1,411	10,727	2,155	19,599	840	8,224
Returns $15,000 or more	15,998	59,667	738,270	9,903	237,280	2,894	57,373	1,571	53,422	828	12,690	1,195	41,203

Adjusted gross income classes	Partnerships				Small Business Corporations				Sales of capital assets			
	Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	119,708	383,305	73,460	910,752	9,361	52,978	21,851	333,175	790,442	1,148,106	192,488	154,447
No adjusted gross income	12,174	56,705	29,779	606,794	(*)	(*)	7,809	197,567	71,337	341,912	35,245	41,231
Under $600	6,161	4,512	10,723	49,454		43	4,645	24,752	69,020	41,029	17,517	12,235
$600 under $1,000	14,841	12,208							87,935	46,259	15,870	10,424
$1,000 under $2,000	26,930	33,761	8,564	18,984	5,304	3,810			201,172	112,352	35,776	28,841
$2,000 under $3,000	14,164	26,972	7,784	38,600			1,759	15,487	138,556	84,922	33,727	23,796
$3,000 under $4,000	11,088	31,012							91,870	86,617	18,461	11,008
$4,000 under $5,000	16,279	48,260	6,349	18,253	294	1,645	3,507	12,869	49,906	46,907	11,026	9,160
$5,000 under $6,000									23,476	35,241	12,215	8,516
$6,000 under $7,000	11,826	51,818	3,052	13,718					18,571	29,972		
$7,000 under $8,000							1,180	13,626	11,160	18,053	5,473	3,518
$8,000 under $9,000	2,385	19,363	2,005	19,974	-	-			10,170	23,765	4,756	3,347
$9,000 under $10,000												
$10,000 under $15,000	1,689	22,721	2,299	25,187	821	1,206	1,632	17,042	9,084	33,169		
$15,000 under $20,000	1,361	19,332	1,559	39,931	489	2,771	900	27,299	3,128	31,099	1,553	1,526
$20,000 under $25,000									1,555	12,171		
$25,000 under $30,000									522	8,209		
$30,000 under $50,000	430	12,058	610	20,341	191	836	149	3,883	1,471	28,627	477	468
$50,000 under $100,000	224	3,775	432	20,781	106	3,204	139	6,245	983	41,868	253	240
$100,000 under $200,000	85	2,122	177	18,210	31	2,016	65	4,337	298	29,394	82	82
$200,000 under $500,000	43	1,039	84	13,838	18	4,398	43	7,063	141	24,596	38	36
$500,000 under $1,000,000	14	934	25	3,778	1	136	14	2,710	50	18,502	7	7
$1,000,000 or more	14	36,713	18	2,909	2	859	9	295	37	53,445	12	11
Returns under $5,000	93,813	184,557	60,130	724,832	7,461	36,195	16,036	241,692	709,796	759,999	167,622	136,695
Returns $5,000 under $10,000	22,035	100,054	8,126	40,945	241	1,358	2,864	22,610	63,377	107,030	17,952	12,271
Returns $10,000 under $15,000	1,689	22,721	2,299	25,187	821	1,206	1,632	17,042	9,084	33,169	4,492	3,110
Returns $15,000 or more	2,171	75,972	2,905	119,788	838	14,220	1,319	51,832	8,185	247,909	2,422	2,371

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

Table 1.9—NONTAXABLE RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Ordinary gain from sales of depreciable property		Sales of property *other* than capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
			Net gain		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Total	44,171	48,183	7,994	12,370	53,409	164,451	851,942	901,920	3,594,775	2,156,507	858,020	1,229,022
No adjusted gross income	11,552	22,763	(*)	(*)	17,181	107,882	55,308	104,277	199,938	162,714	12,532	16,959
Under $600	5,221	3,726	2,762	1,240	16,847	27,286	66,605	18,450	523,045	69,178	20,261	17,319
$600 under $1,000							107,656	38,557	633,717	153,041	40,850	26,139
$1,000 under $2,000	11,584	6,074					230,289	94,630	969,691	562,958	280,474	271,060
$2,000 under $3,000			1,845	1,475	11,155	13,225	175,474	109,081	684,511	562,338	291,420	450,045
$3,000 under $4,000	7,206	5,177					102,837	111,837	286,390	279,537	140,377	254,334
$4,000 under $5,000							46,998	56,048	131,613	110,998	44,856	112,372
$5,000 under $6,000	4,248	1,760			3,944	5,134	25,821	35,061	63,762	56,882	14,661	39,401
$6,000 under $7,000							8,695	5,172	31,823	22,591	6,562	18,811
$7,000 under $8,000			1,480	1,843			6,888	5,171	22,131	15,814		
$8,000 under $9,000	2,210	3,021			1,502	1,632	6,223	15,167	6,118	9,643		
$9,000 under $10,000									11,200	25,679		
$10,000 under $15,000	1,457	2,090			1,874	2,547	10,117	47,076	17,990	22,667	5,582	20,795
$15,000 under $20,000							3,497	23,068	5,590	12,969		
$20,000 under $25,000					602	1,643	1,457	8,614	2,457	12,720		
$25,000 under $30,000	498	1,131	251	655			665	10,614	735	2,384	262	804
$30,000 under $50,000					150	2,462	1,599	22,350	2,018	17,410		
$50,000 under $100,000	115	1,113	31	278	85	948	1,119	34,532	1,323	18,106	115	372
$100,000 under $200,000	45	665	3	21	29	590	404	29,076	429	12,272	31	173
$200,000 under $500,000	21	549	4	31	26	652	181	29,321	183	11,928	18	131
$500,000 under $1,000,000	6	69	1	54	10	280	59	18,564	59	5,002	9	92
$1,000,000 or more	8	45	3	257	4	172	50	85,255	52	9,676	10	214
Returns under $5,000	35,563	37,738	6,221	9,229	47,233	150,123	785,167	532,879	3,428,905	1,900,764	830,770	1,148,228
Returns $5,000 under $10,000	6,458	4,780	1,480	1,843	3,396	5,034	47,627	60,572	135,034	130,609	24,979	73,493
Returns $10,000 under $15,000	768	769	(*)	(*)	1,874	2,547	10,117	47,076	17,990	22,667	(*)	(*)
Returns $15,000 or more	1,382	4,893	292	1,294	906	6,746	9,031	261,393	12,846	102,466	1,128	2,726

Adjusted gross income classes	Rents				Royalties				Estates and trusts			
	Net income		Net loss		Net income		Net loss		Net loss		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Total	777,782	683,904	289,949	484,788	74,554	67,029	7,757	16,159	63,518	91,917	5,287	25,800
No adjusted gross income	42,509	62,614	62,343	216,285	7,569	17,294	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	63,899	27,097	23,399	29,937	(*)	(*)						
$600 under $1,000	76,794	35,061	20,020	28,451	8,967	2,153			11,743	4,445		
$1,000 under $2,000	291,561	220,996	57,077	45,267	21,903	8,828			12,644	11,158		
$2,000 under $3,000	164,201	150,191	52,968	38,572	14,107	12,195	6,424	10,191	18,291	21,881	4,304	7,748
$3,000 under $4,000	65,659	77,117	21,525	20,163	7,528	2,707						
$4,000 under $5,000	31,609	30,301	22,137	22,587					10,486	11,902		
$5,000 under $6,000	13,827	17,967	14,089	25,750	6,371	7,321	-	-				
$6,000 under $7,000	10,729	16,034							2,340	10,917	-	-
$7,000 under $8,000	5,717	5,751	8,583	11,914							-	-
$8,000 under $9,000					3,318	5,928					-	-
$9,000 under $10,000	8,746	22,793	4,795	11,748					2,673	2,779	-	-
$10,000 under $15,000							94	1,112				
$15,000 under $20,000	1,211	4,702	1,001	5,816								
$20,000 under $25,000			741	6,154	999	5,281			801	5,101	239	948
$25,000 under $30,000	784	5,283										
$30,000 under $50,000			767	6,700					257	962		
$50,000 under $100,000	327	2,937	314	7,146	206	1,587	32	732	180	2,171		
$100,000 under $200,000	134	2,024	97	4,169	62	1,308	12	408	54	2,071	(*)	(*)
$200,000 under $500,000	49	1,531	57	2,436	32	652	11	51	34	1,534	6	76
$500,000 under $1,000,000	18	1,369	17	1,149	10	833	2	18	15	1,226	1	1
$1,000,000 or more	8	137	19	544	8	93	-	-	16	1,649	2	68
Returns under $5,000	736,232	603,377	259,469	401,262	63,548	44,026	7,606	13,840	57,148	63,508	5,004	23,266
Returns $5,000 under $10,000	34,304	49,534	23,038	38,749	9,157	11,388	(*)	(*)	4,078	12,463	(*)	(*)
Returns $10,000 under $15,000	4,715	13,011	4,429	10,664	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns $15,000 or more	2,531	17,982	3,013	34,113	1,317	9,753	125	2,173	1,357	14,713	90	1,445

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

Table 1.9—NONTAXABLE RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Other sources (net)[3]	Total deductions	Standard deduction						Itemized deductions		Exemptions	Number of returns with no taxable income
			Total		Minimum		10 percent		Number	Amount		
			Number	Amount	Number	Amount	Number	Amount				
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Total	-1,600,448	8,103,384	9,940,706	3,975,113	9,414,464	3,883,562	526,242	91,551	1,713,631	4,128,272	17,386,198	11,615,202
No adjusted gross income	-1,324,525	-	-	-	-	-	-	-	-	-	767,672	458,657
Under $600	-98,566	1,296,803	3,953,587	1,228,264	3,827,682	1,224,014	125,905	4,250	28,993	68,539	2,914,493	3,982,580
$600 under $1,000	3,037	900,123	2,582,966	835,855	2,484,987	828,466	97,979	7,389	67,122	64,268	2,203,685	2,648,414
$1,000 under $2,000	-5,250	1,245,091	1,735,464	809,983	1,584,088	788,634	151,376	21,349	407,279	435,109	3,653,330	2,066,665
$2,000 under $3,000	-26,184	1,209,656	1,007,669	591,700	958,491	579,591	49,178	12,108	400,669	617,956	3,131,861	1,272,852
$3,000 under $4,000	-51,304	819,480	318,329	226,023	279,978	212,843	38,351	13,180	340,045	593,457	1,829,980	552,058
$4,000 under $5,000	-49,374	644,620	217,841	181,778	198,120	173,119	19,721	8,660	189,401	462,842	1,437,139	346,615
$5,000 under $6,000	-20,723	362,471	75,767	61,153	55,064	52,016	20,703	9,136	113,965	301,319	694,034	145,951
$6,000 under $7,000	-12,447	222,741	32,994	26,165					59,117	196,577	354,298	61,919
$7,000 under $8,000	2,911	168,069	8,488	7,018	26,054	24,878	14,772	7,758	41,252	161,821	185,894	31,883
$8,000 under $9,000	-2,766	87,763					1,862	1,705	17,909	86,993	73,893	12,917
$9,000 under $10,000	-5,424	135,774	5,458	5,031	-	-	4,252	3,873	14,283	134,615	42,798	11,223
$10,000 under $15,000	-532	219,740			-	-			19,741	215,868	61,320	13,972
$15,000 under $20,000	-3,455	106,888	1,312	1,312	-	-	1,312	1,312	6,408	105,576	17,893	4,271
$20,000 under $25,000	-944	53,103			-	-			2,389	52,499	6,212	1,572
$25,000 under $30,000	-80	21,317	774	774	-	-	774	774	725	21,185	1,631	448
$30,000 under $50,000	-4,739	70,952			-	-			2,166	70,914	5,044	1,390
$50,000 under $100,000	11	106,672	53	53	-	-	53	53	1,426	106,619	3,380	1,160
$100,000 under $200,000	-884	69,171	1	1	-	-	1	1	444	69,170	968	394
$200,000 under $500,000	-598	67,689	3	3	-	-	3	3	185	67,686	434	159
$500,000 under $1,000,000	856	49,759	-	-	-	-	-	-	60	49,759	131	53
$1,000,000 or more	531	245,503	-	-	-	-	-	-	52	245,503	107	49
Returns under $5,000	-1,552,165	6,115,772	9,815,856	3,873,602	9,333,346	3,806,666	482,510	66,936	1,433,509	2,242,171	15,938,160	11,327,841
Returns $5,000 under $10,000	-38,450	976,818	118,455	95,494	81,118	76,895	37,337	18,599	246,526	881,324	1,350,917	263,893
Returns $10,000 under $15,000	-532	219,740	4,252	3,873	-	-	4,252	3,873	19,741	215,868	61,320	13,972
Returns $15,000 or more	-9,300	791,053	2,143	2,143	-	-	2,143	2,143	13,855	788,910	35,800	9,496

Adjusted gross income classes	Taxable income		Income tax before credits	Surcharge		Tax credits							Other tax credits[4]
						Retirement income credit		Investment credit		Foreign tax			
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)		(73)
Total	497,792	665,758	128,966	68,359	8,094	336,548	30,542	104,297	33,824	7,766	38,749		34,644
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-		-
Under $600	-	-	-	-	-	-	-	-	-	-	-		-
$600 under $1,000	(*)	(*)	26	-	-	-	-	-	-	-	-		26
$1,000 under $2,000	76,078	20,948	2,604	-	-	66,300	2,136	(*)	(*)	-	-		152
$2,000 under $3,000	135,486	91,103	12,959	(*)	(*)	122,502	11,754	10,573	1,189	-	-		46
$3,000 under $4,000	106,316	65,000	9,311	5,375	116	89,640	7,335	13,228	2,074	(*)	(*)		-
$4,000 under $5,000	60,627	63,036	8,908			37,326	5,160	18,719	2,998				790
$5,000 under $6,000	43,781	87,379	13,445	16,796	641	18,411	3,668	17,803	4,184				5,793
$6,000 under $7,000	30,192	61,819	9,732	12,638	639			15,634	3,743				6,099
$7,000 under $8,000	16,970	47,232	7,234	11,714	489			9,421	3,146	4,881	1,613		3,969
$8,000 under $9,000	10,145	28,310	4,449	4,672	329	2,355	488	5,450	3,509				119
$9,000 under $10,000	10,021	66,759	11,904	7,940	1,147			6,118	5,562	1,345	2,493		664
$10,000 under $15,000	3,449	36,102	6,818	3,028	624								5,154
$15,000 under $20,000	1,421	24,178	5,050	1,252	434			2,572	6,126	727	2,101		2,853
$20,000 under $25,000	409	5,383	1,293	247	129	-	-						3,962
$25,000 under $30,000	814	16,735	4,256	633	421	-	-			423	1,956		473
$30,000 under $50,000	319	9,480	3,137	302	313	(*)	(*)	139	704	145	1,322		1,944
$50,000 under $100,000	51	2,575	1,052	49	105	(*)	(*)	24	157	29	888		1,423
$100,000 under $200,000	29	2,531	1,285	26	128	-	-	17	105	9	527		129
$200,000 under $500,000	7	378	224	5	22	(*)	(*)	4	11	3	2		814
$500,000 under $1,000,000	3	36,619	25,278	3	2,528	-	-	-	-	3	27,805		234
$1,000,000 or more													1
Returns under $5,000	380,181	240,278	33,808	9,054	146	315,768	26,384	47,115	6,577	(*)	(*)		1,014
Returns $5,000 under $10,000	101,088	224,740	34,861	45,820	2,097	20,644	4,144	48,308	14,582	4,680	1,590		16,644
Returns $10,000 under $15,000	10,021	66,759	11,904	7,940	1,147	(*)	(*)	6,118	5,562	1,345	2,493		5,154
Returns $15,000 or more	6,502	133,981	48,393	5,545	4,704	(*)	(*)	2,756	7,102	1,339	34,601		11,833

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

Table 1.9—NONTAXABLE RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Income tax after credits	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
						Income tax withheld[5]		Refundable credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Total	-	34,846	11,100	1,034,540	151,456	8,403,855	1,032,984	367,898	30,091
No adjusted gross income	-	8,031	2,265	43,041	7,885	168,474	143,695	55,748	5,558
Under $600	-	3,876	469	64,535	4,532	3,601,009	143,995	42,040	2,101
$600 under $1,000	-			129,025	7,699	2,122,513	182,692	37,684	1,904
$1,000 under $2,000	-	6,450	4,002	289,249	26,525	980,235	132,003	76,070	6,193
$2,000 under $3,000	-	5,712	645	201,369	26,932	714,984	125,439	59,249	4,113
$3,000 under $4,000	-			115,191	21,960	321,922	79,688	29,551	2,866
$4,000 under $5,000	-	4,417	1,168	81,080	18,638	258,587	77,806	25,394	2,243
$5,000 under $6,000	-			45,026	12,527	110,673	39,463	18,851	1,691
$6,000 under $7,000	-	3,162	851	28,304	9,007	62,114	33,382	10,319	1,080
$7,000 under $8,000	-			14,082	5,738	30,074	15,648	7,391	860
$8,000 under $9,000	-	2,106	875	12,789	5,133	16,817	16,100		
$9,000 under $10,000	-			6,475	2,947	9,479	14,342	4,086	674
$10,000 under $15,000	-	677	233	2,569	1,137	3,579	8,350		
$15,000 under $20,000	-			786	386	1,553	5,605	1,115	194
$20,000 under $25,000	-	223	156	601	220	884	5,101	127	25
$25,000 under $30,000	-	122	240	310	144	575	3,806	160	216
$30,000 under $50,000	-	28	25	62	27	238	2,723	57	213
$50,000 under $100,000	-	30	123	25	10	93	2,071	32	85
$100,000 under $200,000	-	6	7	11	5	29	664	10	65
$200,000 under $500,000	-	6	42	10	4	23	411	14	10
$500,000 under $1,000,000	-								
$1,000,000 or more	-								
Returns under $5,000	-	26,590	8,023	923,490	114,170	8,167,724	885,318	325,736	24,978
Returns $5,000 under $10,000	-	5,744	1,837	100,201	32,405	219,678	104,592	37,848	3,859
Returns $10,000 under $15,000	-	1,420	415	6,475	2,947	9,479	14,342	2,799	446
Returns $15,000 or more	-	1,092	825	4,374	1,933	6,974	28,732	1,515	808

Adjusted gross income classes	Taxpayments--Continued		Tax due at time filing		Overpayment					
	Payments on 1969 declaration				Total		Refund		Credit on 1970 tax	
	Number returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(86)	(37)	(88)	(89)	(90)	(91)	(92)
Total	423,301	280,862	771,554	95,452	8,744,052	1,277,478	8,584,849	1,160,942	212,153	116,537
No adjusted gross income	59,546	72,283	26,699	3,964	247,243	215,352	224,450	176,612	30,120	38,741
Under $600	21,867	8,702	51,956	3,097	3,647,643	152,978	3,636,900	149,583	12,330	3,395
$600 under $1,000	32,062	11,032	112,291	6,002	2,160,024	193,849	2,151,053	190,654	14,748	3,196
$1,000 under $2,000	70,095	21,663	237,296	22,006	1,040,520	151,276	1,014,230	141,778	34,177	9,498
$2,000 under $3,000	82,373	29,631	144,495	16,101	766,630	148,013	734,280	139,015	38,959	8,998
$3,000 under $4,000	56,938	22,265	77,091	13,371	354,918	96,011	335,462	88,044	26,608	7,967
$4,000 under $5,000	38,217	16,150	53,706	11,444	275,175	88,363	261,096	82,062	17,407	6,301
$5,000 under $6,000	19,573	13,707	28,458	6,712	113,005	48,521	108,892	44,080	16,207	8,763
$6,000 under $7,000	11,856	9,531	19,593	4,534	54,672	38,905	50,266	34,583	13,122	7,152
$7,000 under $8,000	13,225	11,860	9,803	3,411	38,568	21,416	29,330	17,181	3,875	4,384
$8,000 under $9,000					21,014	20,825	18,513	17,908	1,996	3,548
$9,000 under $10,000	11,116	28,000	7,410	3,421	14,161	37,314	12,192	32,930	789	2,810
$10,000 under $15,000			1,793	741	4,436	16,253	3,753	12,705	353	945
$15,000 under $20,000	4,138	13,270	552	295	2,001	8,083	1,566	5,273	534	3,444
$20,000 under $25,000					649	2,443	415	1,498	535	3,644
$25,000 under $30,000	1,107	7,019	251	149	1,735	12,232	1,360	8,789	166	1,679
$30,000 under $50,000	796	6,758	126	151	1,061	10,549	681	6,906	71	1,292
$50,000 under $100,000	237	3,517	20	22	360	6,440	246	4,761	24	547
$100,000 under $200,000	102	2,841	10	11	157	4,907	103	3,615	12	234
$200,000 under $500,000	33	1,788	1	(6)	45	2,506	32	1,959		
$500,000 under $1,000,000	20	845	3	21	35	1,242	29	1,008		
$1,000,000 or more										
Returns under $5,000	361,098	181,726	703,534	75,986	8,492,153	1,045,842	8,357,471	967,748	174,349	78,095
Returns $5,000 under $10,000	48,298	39,210	61,448	16,244	227,259	129,667	207,001	113,752	29,329	15,914
Returns $10,000 under $15,000	7,472	23,888	3,816	1,833	14,161	37,314	12,192	32,930	3,875	4,384
Returns $15,000 or more	6,433	36,038	2,756	1,390	10,479	64,655	8,185	46,512	4,600	18,143

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit.
[2]Deficit.
[3]Other sources net less statutory adjustments to adjusted gross income. See "Other sources (net)" in "Explanation of Classifications and Terms."
[4]Includes unspecified tax credits.
[5]Includes excess social security taxes withheld.
[6]Less than $500.
NOTE: Amount detail may not add to total because of rounding.

Table 1.10—RETURNS WITH DIVIDENDS BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	All returns						Joint returns					
	Domestic and foreign dividends received		Dividend exclusion		Dividends in adjusted gross income		Domestic and foreign dividends received		Dividend exclusion		Dividends in adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	12,160,275	16,926,460	11,606,477	1,186,856	7,658,789	15,739,608	8,246,524	10,811,117	7,865,794	887,126	4,769,925	9,923,994
Taxable returns, total	10,925,635	15,908,468	10,456,873	1,070,785	6,806,847	14,837,688	7,645,720	10,237,699	7,309,985	818,483	4,371,718	9,419,220
Under $1,000	25,856	5,109	22,526	1,308	18,851	3,802	-	-	-	-	-	-
$1,000 under $2,000	316,950	132,634	293,963	21,756	209,626	110,878	9,958	1,594	(*)	(*)	(*)	(*)
$2,000 under $3,000	345,660	180,800	329,669	26,908	244,959	153,892	43,474	19,361	39,309	4,247	30,317	15,114
$3,000 under $4,000	445,064	247,971	409,930	37,203	317,179	210,768	150,966	48,123	132,479	14,944	92,257	33,179
$4,000 under $5,000	405,895	235,841	381,679	35,800	287,865	200,041	161,593	66,692	148,373	17,252	102,667	49,440
$5,000 under $6,000	513,047	378,902	486,527	44,875	347,174	334,026	223,326	130,829	208,137	22,602	136,556	108,227
$6,000 under $7,000	485,850	308,293	457,562	41,462	300,243	266,831	256,690	117,286	241,474	24,585	135,582	92,700
$7,000 under $8,000	538,060	341,274	507,503	46,746	331,851	294,529	300,209	117,923	278,313	28,773	160,963	89,151
$8,000 under $9,000	594,008	365,857	556,428	49,578	349,183	316,279	350,990	132,925	323,568	31,558	172,992	101,368
$9,000 under $10,000	616,162	397,141	585,958	53,648	357,566	343,492	405,091	150,880	381,110	37,628	207,789	113,251
$10,000 under $15,000	2,782,240	1,690,083	2,654,709	244,524	1,454,729	1,445,560	2,247,509	939,807	2,135,576	202,073	1,059,659	737,735
$15,000 under $20,000	1,674,781	1,352,085	1,619,187	174,122	951,045	1,177,960	1,505,694	862,078	1,453,810	159,380	806,795	702,695
$20,000 under $25,000	810,109	1,038,795	792,392	96,599	524,930	942,199	741,489	732,078	724,730	90,372	464,557	641,708
$25,000 under $30,000	418,507	903,662	412,807	54,543	306,164	849,121	382,752	608,464	377,485	51,181	272,902	557,285
$30,000 under $50,000	596,583	2,220,053	590,940	85,257	481,829	2,134,794	541,906	1,644,967	536,529	80,084	431,177	1,564,882
$50,000 under $100,000	281,083	2,487,616	279,622	43,995	251,105	2,443,632	257,218	1,925,097	255,869	41,688	228,138	1,883,420
$100,000 under $200,000	58,407	1,615,461	58,157	9,559	55,592	1,605,897	52,005	1,243,898	51,793	8,933	49,345	1,234,960
$200,000 under $500,000	13,888	1,112,947	13,838	2,317	13,533	1,110,627	11,911	851,052	11,871	2,122	11,583	848,927
$500,000 under $1,000,000	2,360	402,777	2,354	397	2,313	402,380	2,017	316,790	2,014	363	1,976	316,426
$1,000,000 or more	1,125	491,167	1,122	188	1,110	490,980	922	327,855	920	168	909	327,688
Nontaxable returns, total	1,234,640	1,017,992	1,149,604	116,071	851,942	901,920	600,804	573,419	555,809	68,645	398,207	504,774
No adjusted gross income	85,046	112,243	80,317	7,966	55,308	104,277	51,009	82,614	47,496	5,445	34,209	77,168
Under $600	121,895	26,060	108,620	7,610	66,605	18,450	17,942	8,121	16,658	2,014	12,272	6,107
$600 under $1,000	158,984	50,024	144,261	11,467	107,656	38,557	18,695	5,888	17,135	1,910	12,178	3,979
$1,000 under $2,000	316,860	123,685	291,685	29,054	230,289	94,630	121,786	42,085	106,357	13,256	82,503	28,829
$2,000 under $3,000	236,231	133,641	220,562	24,560	175,474	109,081	148,010	59,480	132,509	16,760	101,309	42,720
$3,000 under $4,000	143,209	128,167	133,580	16,330	102,837	111,837	109,688	87,598	103,728	13,627	72,489	73,971
$4,000 under $5,000	74,902	64,206	74,330	8,159	46,998	56,048	58,356	37,853	57,784	6,615	34,193	31,239
$5,000 or more	97,513	379,966	96,249	10,925	66,775	369,040	75,318	249,780	74,142	9,018	49,054	240,761
Returns under $5,000	2,676,552	1,440,381	2,491,122	228,122	1,863,647	1,212,260	891,477	459,408	808,453	96,599	579,948	362,809
Returns $5,000 under $10,000	2,821,867	1,860,005	2,668,014	244,276	1,733,644	1,615,729	1,595,577	694,271	1,491,169	151,868	850,494	542,403
Returns $10,000 under $15,000	2,794,415	1,738,592	2,666,629	245,957	1,464,846	1,492,636	2,255,308	959,849	2,143,120	203,068	1,065,400	756,782
Returns $15,000 or more	3,867,441	11,887,482	3,780,712	468,501	2,596,652	11,418,983	3,504,162	8,697,589	3,423,052	435,591	2,274,083	8,262,000

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

Table 1.11—SELECTED PATTERNS OF INCOME: RETURNS AND INCOME BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Total number of returns	Returns with one category of income								Returns with two categories of income		
		Salaries and wages (gross)		Business net income or loss[1]		Sales of property net gain or loss[2]		All other income[3]		Salaries and wages (gross) and business net income or loss		
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Salaries and wages (gross)	Business net income or loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	75,834,388	35,445,448	191,512,528	1,038,687	4,547,392	9,259	23,240	2,596,190	8,844,520	1,728,860	10,650,570	2,290,257
Taxable returns, total	63,721,394	28,545,297	183,861,631	570,507	4,107,058	(*)	(*)	1,318,772	6,509,022	1,450,310	9,977,054	2,414,952
Under $1,000	658,904	497,131	472,225	6,699	6,121	-	-	17,253	16,146	(*)	(*)	(*)
$1,000 under $2,000	5,139,934	3,640,751	5,428,036	51,995	80,264	(*)	(*)	204,986	322,554	38,362	56,903	5,060
$2,000 under $3,000	4,479,593	2,911,979	7,299,676	59,882	147,736	-	-	275,455	682,998	54,401	101,336	36,398
$3,000 under $4,000	4,727,114	2,847,118	10,012,226	67,408	234,698	-	-	262,163	904,796	104,260	304,841	67,030
$4,000 under $5,000	4,691,698	2,684,524	12,129,124	77,711	348,982	(*)	(*)	166,512	749,599	130,997	481,592	117,778
$5,000 under $6,000	4,647,962	2,465,787	13,699,384	58,499	323,374	-	-	93,445	517,320	144,419	678,460	122,360
$6,000 under $7,000	4,473,668	2,294,915	15,070,084	44,619	291,409	(*)	(*)	78,471	508,666	149,916	790,479	195,765
$7,000 under $8,000	4,644,368	2,245,987	16,966,397	37,961	288,348	-	-	61,751	457,301	151,119	959,200	191,917
$8,000 under $9,000	4,366,942	1,952,067	16,691,303	30,490	259,279	-	-	34,966	296,224	127,215	952,250	143,672
$9,000 under $10,000	4,159,607	1,685,248	16,146,812	24,620	235,826	-	-	29,974	285,323	121,869	950,304	214,925
$10,000 under $15,000	13,625,399	4,329,308	52,057,752	61,809	741,757	-	-	55,493	684,772	316,772	3,189,410	639,291
$15,000 under $20,000	4,713,976	832,471	14,080,467	24,598	425,644	-	-	17,016	291,771	76,588	1,003,576	301,774
$20,000 under $25,000	1,533,608	121,636	2,673,972	10,954	245,746	(*)	(*)	8,175	186,025	17,797	261,573	132,144
$25,000 under $30,000	645,031	24,156	660,022	5,460	150,674	-	-	4,573	124,270	6,295	104,350	69,272
$30,000 under $50,000	805,293	11,199	407,857	6,297	228,037	-	-	5,408	199,104	6,336	107,705	123,349
$50,000 under $100,000	326,931	992	62,475	1,414	87,353	(*)	(*)	2,479	164,838	1,205	29,601	46,092
$100,000 under $200,000	63,160	26	3,393	84	10,073	(*)	(*)	497	65,578	72	2,925	6,455
$200,000 under $500,000	14,598	2	426	7	1,737	-	-	136	37,646	7	641	1,020
$500,000 under $1,000,000	2,449	-	-	-	-	-	-	17	11,574	-	-	-
$1,000,000 or more	1,159	-	-	-	-	-	-	2	2,517	-	-	-
Nontaxable returns, total	12,112,994	6,900,151	7,650,900	468,180	440,334	(*)	(*)	1,277,418	2,335,499	278,550	673,516	[4]124,691
No adjusted gross income	458,657	39,277	164,962	74,441	[4]202,689	(*)	(*)	54,607	[4]38,409	33,163	94,910	[4]188,025
Under $600	3,982,580	3,224,296	1,099,077	103,427	35,516	(*)	(*)	83,447	36,503	22,965	35,272	[4]24,605
$600 under $1,000	2,650,088	1,806,265	1,375,081	71,606	56,517	-	-	163,769	129,321	30,190	35,609	[4]10,681
$1,000 under $2,000	2,142,743	789,571	1,189,031	108,320	154,094	(*)	(*)	498,785	747,905	53,749	78,587	4,831
$2,000 under $3,000	1,408,338	482,170	1,215,017	51,514	128,085	-	-	305,545	758,185	47,944	112,240	9,888
$3,000 under $4,000	658,374	226,288	805,549	28,000	97,648	-	-	116,894	398,455	41,027	114,392	28,242
$4,000 under $5,000	407,242	180,658	828,043	17,089	76,314	-	-	33,303	145,780	28,103	104,737	21,992
$5,000 or more	404,972	151,626	974,140	13,783	94,849	-	-	21,068	157,759	21,409	97,769	33,667
Returns under $5,000	31,405,265	19,330,028	42,018,045	718,092	1,163,287	(*)	(*)	2,182,719	4,853,832	587,841	1,522,326	68,557
Returns $5,000 under $10,000	22,657,528	10,793,843	79,520,447	209,044	1,478,871	(*)	(*)	316,947	2,181,170	715,261	4,424,225	896,515
Returns $10,000 under $15,000	13,649,392	4,330,112	52,067,391	62,511	749,957	-	-	57,732	711,714	317,266	3,191,688	642,505
Returns $15,000 or more	8,122,203	991,465	17,906,645	49,040	1,155,277	(*)	(*)	38,792	1,097,804	108,492	1,512,331	682,680

Returns with two categories of income—Continued

Adjusted gross income classes	Salaries and wages (gross) and sales of property net gain or loss			Salaries and wages (gross) and all other income			Business net income or loss and sales of property net gain or loss			Business net income or loss and all other income		
	Number of returns	Salaries and wages (gross)	Sales of property net gain or loss	Number of returns	Salaries and wages (gross)	All other income	Number of returns	Business net income or loss	Sales of property net gain or loss	Number of returns	Business net income or loss	All other income
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Grand total	427,897	4,530,807	43,989	21,487,893	193,605,339	9,763,038	228,641	1,180,791	184,087	1,615,397	10,803,143	2,122,509
Taxable returns, total	408,437	4,470,127	48,574	20,036,265	191,483,151	9,353,679	138,235	1,131,878	124,930	1,115,223	10,551,019	1,806,824
Under $1,000	-	-	-	115,561	97,983	11,487	9,684	9,197	3,437	(*)	(*)	(*)
$1,000 under $2,000	20,315	45,242	[4]556	960,285	1,313,762	136,125				46,237	48,139	24,821
$2,000 under $3,000				825,056	1,821,349	263,302	9,755	21,816	3,074	72,557	120,148	61,491
$3,000 under $4,000	35,862	168,093	[4]12,696	951,758	2,943,127	425,549	11,651	33,220	7,641	97,364	246,436	96,883
$4,000 under $5,000				1,085,955	4,492,531	510,990	16,117	62,247	9,716	101,613	334,580	127,717
$5,000 under $6,000	25,871	143,374	2,717	1,245,942	6,423,538	523,435	14,854	72,307	9,065	100,297	425,748	126,768
$6,000 under $7,000	25,547	186,770	[4]12,280	1,254,571	7,824,355	451,181	12,933	70,132	13,535	94,949	493,034	122,464
$7,000 under $8,000	32,530	250,773	2,598	1,466,310	10,555,050	586,322	8,265	57,095	5,055	73,657	418,896	135,417
$8,000 under $9,000	25,194	218,392	4,088	1,524,589	12,503,403	593,607	14,483	116,500	14,878	64,372	451,889	96,141
$9,000 under $10,000	43,535	413,746	8,935	1,565,806	14,435,763	562,248				57,709	470,608	81,548
$10,000 under $15,000	121,462	1,490,038	9,956	5,978,386	71,125,019	2,445,537	21,788	240,999	19,698	180,066	1,877,820	325,476
$15,000 under $20,000	50,552	854,192	17,655	2,169,019	35,857,426	1,255,931	8,365	122,511	21,257	83,541	1,298,078	151,693
$20,000 under $25,000	19,361	423,768	12,034	575,591	12,223,865	555,098	4,298	92,105	4,541	48,120	971,146	116,103
$25,000 under $30,000	4,285	113,936	3,505	170,059	4,346,865	290,748	1,808	48,947	705	29,388	740,022	74,793
$30,000 under $50,000	3,218	120,103	3,394	122,468	4,088,752	377,244	3,068	111,150	4,570	45,490	1,587,285	142,122
$50,000 under $100,000	644	37,588	4,271	22,525	1,211,082	231,804	1,060	61,496	4,449	15,155	892,270	79,622
$100,000 under $200,000	53	3,525	3,443	2,090	183,019	78,664	97	10,976	1,767	1,405	150,285	26,789
$200,000 under $500,000	7	550	1,027	273	34,680	39,471	9	1,180	1,542	112	18,303	11,696
$500,000 under $1,000,000	1	37	483	17	1,210	9,795	-	-	-	6	366	3,713
$1,000,000 or more	-	-	-	4	372	5,141	-	-	-	3	3,457	44
Nontaxable returns, total	19,460	60,682	[4]4,583	1,451,628	2,122,190	409,361	90,406	48,915	59,156	500,174	252,126	315,687
No adjusted gross income	(*)	(*)	(*)	43,469	338,480	[4]123,801	17,489	[4]81,179	12,358	62,568	[4]233,535	[4]35,811
Under $600	8,535	5,328	1,780	385,549	162,486	24,985	9,828	[4]611	3,723	60,603	1,359	22,711
$600 under $1,000				372,713	249,456	43,177	8,288	2,607	3,642	79,941	28,504	36,671
$1,000 under $2,000				250,623	280,800	111,298	21,593	22,097	10,435	149,530	114,510	103,199
$2,000 under $3,000	9,243	45,579	[4]4,994	231,553	388,596	201,270	12,177	24,188	6,146	74,427	105,306	78,360
$3,000 under $4,000				73,641	211,577	66,898	12,682	38,792	11,168	35,824	64,193	59,277
$4,000 under $5,000				52,202	208,855	46,478				14,684	43,027	21,409
$5,000 or more				41,878	281,940	39,056	8,349	43,021	11,684	22,597	128,812	29,871
Returns under $5,000	75,059	263,219	[4]16,883	5,348,365	12,509,001	1,717,757	129,264	132,373	71,341	798,530	875,125	598,249
Returns $5,000 under $10,000	152,677	1,213,054	6,057	7,094,971	51,956,457	2,747,569	58,356	354,497	52,263	412,075	2,368,057	586,832
Returns $10,000 under $15,000	121,874	1,496,092	9,169	5,980,828	71,157,603	2,445,658	22,255	245,781	20,111	180,817	1,886,625	325,489
Returns $15,000 or more	78,287	1,558,442	45,646	3,063,729	57,982,278	2,852,054	18,766	448,140	40,372	223,975	5,673,336	611,939

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

Table 1.11.—SELECTED PATTERNS OF INCOME: RETURNS AND INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Returns with two categories of income—Continued: Sales of property net gain or loss and other sources (net)			Returns with three categories of income: Salaries and wages (gross), business net income or loss, and sales of property net gain or loss				Returns with three categories of income: Salaries and wages (gross), business net income or loss, and other sources (net)			
	Number of returns	Sales of property net gain or loss[2]	Other sources (net)[3]	Number of returns	Salaries and wages (gross)	Business net income or loss[1]	Sales of property net gain or loss[2]	Number of returns	Salaries and wages (gross)	Business net income or loss[1]	Other sources (net)[3]
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Grand total	1,197,849	2,085,319	8,039,839	306,320	1,946,411	491,182	145,712	2,566,630	22,118,630	6,391,000	1,664,989
Taxable returns, total	869,571	1,961,543	7,456,704	248,358	1,799,645	519,231	131,194	2,362,810	21,484,766	6,691,351	1,640,331
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	62,412	23,791	76,330	(*)	(*)	(*)	(*)	25,691	32,326	1,467	5,955
$2,000 under $3,000	76,798	42,739	152,746	12,357	26,253	1,338	5,845	49,548	99,199	11,852	17,686
$3,000 under $4,000	96,928	54,233	277,016	12,503	38,703	1,472	3,700	79,077	226,701	17,302	41,405
$4,000 under $5,000	80,293	86,841	275,298	18,133	70,122	9,770	4,371	111,705	374,152	87,758	53,699
$5,000 under $6,000	89,369	67,549	416,400	24,509	118,618	9,179	9,124	134,557	567,591	127,422	58,247
$6,000 under $7,000	62,817	68,994	338,799	26,489	132,129	31,840	10,887	160,497	845,998	140,501	69,335
$7,000 under $8,000	51,618	66,923	318,114	24,919	130,778	43,315	14,171	168,897	1,035,089	173,506	80,167
$8,000 under $9,000	43,853	78,971	300,758	22,913	161,076	30,263	9,394	177,672	1,227,509	214,840	88,848
$9,000 under $10,000	51,060	94,862	390,820	16,317	134,269	14,826	7,411	183,148	1,419,833	271,345	61,458
$10,000 under $15,000	106,194	215,724	1,058,429	52,657	486,533	130,222	30,200	712,777	6,958,542	1,484,615	362,610
$15,000 under $20,000	52,662	166,488	742,396	16,890	219,785	65,490	9,053	288,559	3,672,712	1,095,275	204,564
$20,000 under $25,000	26,058	123,917	453,851	7,504	96,070	60,620	11,042	117,472	1,782,246	680,936	157,068
$25,000 under $30,000	19,467	94,250	438,995	2,675	49,558	22,034	1,154	54,907	979,822	503,032	29,423
$30,000 under $50,000	26,769	197,366	808,239	4,495	96,435	66,875	5,209	71,893	1,438,930	1,053,092	200,340
$50,000 under $100,000	13,044	197,528	676,270	856	24,595	25,640	5,618	21,586	613,659	651,301	135,999
$100,000 under $200,000	3,745	132,880	368,358	108	6,027	4,851	3,351	2,798	182,192	138,090	44,073
$200,000 under $500,000	1,234	122,871	238,128	11	1,395	1,056	536	274	25,826	31,324	16,801
$500,000 under $1,000,000	180	58,711	64,032	-	-	-	-	22	1,313	6,478	6,031
$1,000,000 or more	74	65,522	58,339	-	-	-	-	3	452	904	5,960
Nontaxable returns, total	328,278	123,776	583,135	57,962	146,768	[4]28,050	14,519	203,820	633,864	[4]300,351	24,660
No adjusted gross income	13,946	[4]7,503	[4]19,234	8,929	21,275	[4]55,802	[4]4,064	29,113	132,352	[4]244,453	[4]68,616
Under $600	27,385	[4]834	10,482	6,710	11,547	[4]7,189	792	11,946	20,749	[4]18,102	2,934
$600 under $1,000	43,524	10,211	24,179					18,219	20,875	[4]9,925	3,693
$1,000 under $2,000	109,476	19,861	142,655	10,608	16,922	1,169	[4]787	43,446	63,307	[4]11,481	16,225
$2,000 under $3,000	68,499	19,719	155,520	7,848	17,130	1,723	1,286	36,677	85,728	[4]2,165	14,823
$3,000 under $4,000	38,315	32,030	101,009	6,397	24,865	[4]2,875	555	23,128	85,292	[4]21,249	23,462
$4,000 under $5,000	11,661	8,482	42,755	8,050	21,287	10,116	4,617	17,940	65,471	9,444	7,631
$5,000 or more	15,472	41,810	125,769	9,420	33,742	24,808	12,120	23,351	160,090	[4]2,420	24,508
Returns under $5,000	634,233	290,955	1,242,143	96,557	255,401	[4]39,837	16,443	448,217	1,206,826	[4]179,241	119,558
Returns $5,000 under $10,000	310,394	393,583	1,823,431	123,296	702,159	148,148	57,842	845,289	5,225,325	925,239	367,653
Returns $10,000 under $15,000	108,434	222,043	1,078,663	53,400	493,125	132,409	30,037	714,789	6,975,866	1,490,598	363,114
Returns $15,000 or more	144,788	1,178,738	3,895,602	33,067	495,726	250,462	41,390	558,335	8,710,613	4,154,404	814,664

Adjusted gross income classes	Returns with three categories of income—Continued: Salaries and wages (gross), sales of property net gain or loss, and other sources (net)				Returns with three categories of income—Continued: Business net income or loss, sales of property net gain or loss, and other sources (net)				Returns with four categories of income: Salaries and wages (gross), business net income or loss, sales of property net gain or loss, and other sources (net)				
	Number of returns	Salaries and wages (gross)	Sales of property net gain or loss[2]	Other sources (net)[3]	Number of returns	Business net income or loss[1]	Sales of property net gain or loss[2]	Other sources (net)[3]	Number of returns	Salaries and wages (gross)	Business net income or loss[1]	Sales of property net gain or loss[2]	Other sources (net)[3]
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Grand total	4,057,837	52,593,693	3,839,769	7,853,190	1,293,179	13,601,130	2,746,386	4,596,592	1,834,301	21,906,720	8,377,148	5,567,094	6,393,523
Taxable returns, total	3,894,169	52,192,441	3,828,046	7,746,986	1,059,143	13,862,087	2,415,922	4,373,280	1,700,441	21,217,571	9,349,034	5,214,973	6,218,070
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	55,618	55,715	9,270	24,418	22,741	13,896	7,843	13,812	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	59,149	107,833	2,707	46,319	39,583	41,640	15,912	43,722	21,083	34,886	1,283	5,614	13,013
$3,000 under $4,000	98,471	238,494	20,616	97,190	52,781	88,788	31,641	62,774	32,311	68,331	20,586	11,054	17,221
$4,000 under $5,000	76,632	245,908	9,901	98,401	68,490	134,974	56,932	116,196	48,810	136,266	10,948	27,879	47,431
$5,000 under $6,000	125,161	509,577	34,845	159,874	63,531	197,930	48,894	105,241	61,721	197,828	62,290	21,176	58,790
$6,000 under $7,000	143,653	784,769	24,588	155,031	57,822	226,541	51,894	98,518	66,268	293,426	69,826	21,564	48,160
$7,000 under $8,000	182,397	1,159,854	48,925	186,441	58,572	298,096	42,228	101,006	80,385	415,481	77,131	39,136	82,244
$8,000 under $9,000	226,545	1,662,482	71,753	227,927	44,409	261,501	39,450	75,850	85,900	491,114	126,039	33,268	87,899
$9,000 under $10,000	237,312	2,024,274	48,341	213,884	53,411	318,804	60,087	132,477	81,872	512,603	150,445	54,777	68,537
$10,000 under $15,000	1,142,213	12,954,472	367,197	1,102,919	181,510	1,544,031	218,824	489,074	364,964	3,178,925	743,481	216,842	412,756
$15,000 under $20,000	730,037	11,440,198	324,839	945,578	108,764	1,351,285	166,904	386,955	254,914	2,994,585	825,317	245,407	397,817
$20,000 under $25,000	347,524	6,807,844	271,434	716,795	76,715	1,267,300	145,614	323,566	152,113	2,096,635	804,498	178,036	350,792
$25,000 under $30,000	179,459	4,151,513	224,860	572,774	48,355	1,010,502	106,946	223,306	94,144	1,543,389	643,061	145,197	272,939
$30,000 under $50,000	194,921	5,782,912	430,496	1,086,772	108,315	3,194,339	312,437	721,045	195,416	3,774,479	2,366,260	479,185	1,001,232
$50,000 under $100,000	73,013	3,205,338	508,354	1,107,306	58,576	2,918,518	366,490	654,108	114,350	3,461,800	2,347,119	687,598	1,271,274
$100,000 under $200,000	13,167	805,779	383,074	550,596	10,825	787,055	253,862	378,641	28,190	1,355,503	855,569	681,778	847,660
$200,000 under $500,000	3,131	203,520	405,468	287,077	2,261	175,140	227,272	247,471	7,134	471,969	199,925	783,391	612,578
$500,000 under $1,000,000	497	29,756	230,637	73,499	354	24,464	117,242	92,345	1,355	114,559	28,109	503,950	265,037
$1,000,000 or more	264	19,585	410,480	92,666	128	5,705	145,347	106,908	681	66,041	13,282	1,079,500	360,252
Nontaxable returns, total	163,668	401,253	11,726	106,204	234,036	[4]260,957	330,468	223,311	133,860	689,152	[4]971,884	352,122	175,454
No adjusted gross income	7,265	61,611	[4]9,319	[4]40,742	43,914	[4]446,609	109,900	[4]62,667	28,788	230,142	[4]673,095	123,300	[4]104,605
Under $600	17,880	24,249	[4]7,997	[4]7,261	20,128	[4]25,239	17,995	13,891	12,333	18,670	[4]45,476	13,031	21,663
$600 under $1,000	20,987	11,766	[4]884	6,428	20,072	[4]8,818	16,438	8,302					
$1,000 under $2,000	33,146	40,200	[4]1,039	12,225	52,934	4,254	32,069	41,318	17,627	36,576	[4]30,214	8,385	12,320
$2,000 under $3,000	37,683	56,386	3,258	36,614	29,523	24,514	22,570	26,858	20,775	46,071	[4]15,803	5,635	19,689
$3,000 under $4,000	16,556	37,686	8,035	23,468	23,806	31,908	16,403	34,751	16,446	49,055	[4]20,978	11,133	17,155
$4,000 under $5,000	13,074	34,487	5,425	19,331	13,375	24,912	10,550	23,682	9,811	39,886	[4]7,355	4,479	7,841
$5,000 or more	17,077	134,868	14,247	56,141	30,284	134,121	104,543	137,176	28,080	268,752	[4]178,963	186,159	201,391
Returns under $5,000	441,466	916,951	40,232	317,911	389,347	[4]114,201	338,354	322,905	216,814	669,632	[4]756,240	210,130	54,166
Returns $5,000 under $10,000	926,520	6,196,996	233,307	961,324	301,631	1,398,122	277,562	550,826	397,023	2,019,507	477,998	193,533	364,676
Returns $10,000 under $15,000	1,146,133	12,993,156	369,036	1,106,521	184,899	1,567,887	231,513	492,825	368,342	3,210,554	711,612	224,817	438,811
Returns $15,000 or more	1,543,718	32,486,590	3,197,194	5,467,434	417,302	10,749,322	1,898,957	3,230,036	852,122	16,001,027	7,943,778	4,938,614	5,535,870

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Includes business or profession, farm, partnership, and Small Business Corporation net profit or net loss.
[2]Includes gain or loss from sales of capital assets, gain from sales of depreciable property, and gain or loss from sales of property other than capital assets.
[3]Includes dividends in adjusted gross income, interest received, rent, royalty, estate and trust net income or net loss, pensions and annuities, other sources net income or loss, and income or loss not allocable.
[4]Negative amount.
NOTE: Amount detail may not add to total because of rounding.

Table 1.12.—RETURNS WITH CAPITAL GAINS OR LOSSES: GAINS AND LOSSES BY TYPE, BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Returns with capital gain or loss transactions[1]	Returns with net gain or loss from sales of capital assets	Returns with net gain from sales of capital assets: Number of returns	Net gain in adjusted gross income	Short-term (after carryover): Net short-term capital gain: Number of returns	Net short-term capital gain: Amount	Short-term (after carryover): Net short-term capital loss: Number of returns	Net short-term capital loss: Amount	Long-term (after carryover): Net long-term capital gain: Number of returns	Net long-term capital gain: Amount	Long-term (after carryover): Net long-term capital loss: Number of returns	Net long-term capital loss: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	9,135,817	9,125,979	6,975,267	16,078,215	646,014	820,736	314,918	753,106	6,731,357	31,474,779	73,682	105,087
Taxable returns, total	8,147,758	8,143,049	6,184,825	14,930,112	589,109	751,223	296,787	687,742	5,963,639	29,232,112	64,864	94,846
Under $1,000	14,671	14,671	12,660	4,261	-	-	(*)	(*)	12,660	8,729	-	-
$1,000 under $2,000	170,286	170,286	148,351	56,293	8,367	4,466			144,686	104,023	-	-
$2,000 under $3,000	223,402	223,402	188,698	97,686	7,692	5,758	8,420	4,834	185,034	184,177	-	-
$3,000 under $4,000	311,669	310,004	259,157	153,604	18,219	9,154			252,693	293,978		
$4,000 under $5,000	322,978	322,978	276,973	234,002	16,627	24,040	10,603	2,873	270,609	421,471		
$5,000 under $6,000	386,595	386,595	316,410	236,874	20,601	16,636			308,154	448,012		
$6,000 under $7,000	383,160	383,160	296,860	242,243	13,687	3,147			292,953	479,078	9,093	5,896
$7,000 under $8,000	421,387	421,387	320,323	283,667	17,971	14,000	12,552	7,995	312,435	549,561		
$8,000 under $9,000	444,823	443,158	361,736	283,524	24,892	13,907	13,041	6,530	355,984	546,268		
$9,000 under $10,000	480,936	480,936	375,059	335,552	38,654	20,250	8,508	4,865	356,655	640,358	7,457	2,634
$10,000 under $15,000	1,947,621	1,947,009	1,456,185	1,372,142	127,469	121,291	52,948	40,234	1,400,824	2,609,718	10,766	34,227
$15,000 under $20,000	1,204,149	1,203,546	887,707	1,128,934	101,775	85,926	44,816	62,835	844,718	2,167,429	12,409	9,447
$20,000 under $25,000	626,619	626,567	446,572	872,366	59,938	68,356	28,846	39,433	424,931	1,666,675	8,068	9,711
$25,000 under $30,000	345,960	345,897	240,371	638,943	37,268	58,590	21,947	27,053	225,873	1,206,125	5,971	9,239
$30,000 under $50,000	530,357	530,357	360,218	1,540,296	56,347	110,782	43,121	123,497	344,393	3,003,954	7,406	10,796
$50,000 under $100,000	259,896	259,856	180,713	1,827,026	29,778	93,082	33,631	130,535	175,012	3,617,625	3,169	9,684
$100,000 under $200,000	55,952	55,944	42,020	1,467,034	7,051	44,722	11,261	100,032	41,322	2,949,258	455	2,325
$200,000 under $500,000	13,767	13,766	11,585	1,541,902	2,139	31,795	4,062	77,404	11,490	3,099,376	67	884
$500,000 under $1,000,000	2,385	2,385	2,173	912,328	422	13,255	893	23,756	2,161	1,821,909	3	3
$1,000,000 or more	1,145	1,145	1,054	1,701,435	212	12,066	473	35,651	1,052	3,414,388	-	-
Nontaxable returns, total	988,059	982,930	790,442	1,148,106	56,905	69,514	18,131	65,365	767,718	2,242,669	8,818	10,241
No adjusted gross income	111,404	106,582	71,337	341,912	6,045	17,977	3,403	30,498	69,580	679,954	(*)	(*)
Under $600	86,537	86,537	69,020	41,029	6,195	1,931			66,395	78,339		
$600 under $1,000	103,857	103,805	87,935	46,259	5,920	3,074	6,771	2,401	83,682	87,402		
$1,000 under $2,000	236,948	236,948	201,172	112,352	6,403	6,590			197,901	218,255		
$2,000 under $3,000	172,283	172,283	138,556	84,922	8,755	3,130			136,553	164,022	6,973	5,485
$3,000 under $4,000	110,331	110,331	91,870	86,617	6,204	5,310	3,999	1,397	89,174	167,160		
$4,000 under $5,000	61,077	60,932	49,906	46,907	7,135	7,429			47,608	80,547		
$5,000 or more	105,622	105,512	80,646	388,108	10,248	24,073	3,958	31,069	76,825	766,990	1,266	3,945
Returns under $5,000	1,925,443	1,918,759	1,595,635	1,305,843	97,562	88,858	30,647	40,832	1,556,575	2,488,057	9,605	6,987
Returns $5,000 under $10,000	2,198,230	2,196,565	1,733,765	1,488,890	122,508	71,776	40,192	22,373	1,686,706	2,872,596	14,833	10,416
Returns $10,000 under $15,000	1,961,198	1,960,585	1,465,269	1,405,311	129,132	126,350	53,577	42,506	1,409,177	2,669,980	11,497	34,829
Returns $15,000 or more	3,050,946	3,050,070	2,180,598	11,878,171	296,812	533,752	190,502	647,395	2,078,899	23,444,146	37,747	52,855

Adjusted gross income classes	Returns with net gain from sales of capital assets: Capital loss carryover: Short-term: Number of returns	Short-term: Amount	Long-term: Number of returns	Long-term: Amount	Net long-term capital gain in excess of any short-term capital loss: Number of returns	Amount	Returns with normal tax and surtax computation only: Number of returns	Net gain in adjusted gross income	Short-term (after carryover): Net short-term capital gain: Number of returns	Amount	Net short-term capital loss: Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Grand total	15,784	61,305	45,940	140,388	6,731,357	30,721,685	6,186,651	9,594,761	576,502	660,516	273,869	484,229
Taxable returns, total	15,087	53,861	42,660	129,367	5,963,639	28,544,378	6,075,382	9,454,819	574,192	658,007	271,892	480,565
Under $1,000	-	-	-	-	12,660	8,515	12,660	4,261	-	-	(*)	(*)
$1,000 under $2,000	-	-	-	-	144,686	103,581	148,351	56,293	8,367	4,466		
$2,000 under $3,000	-	-	(*)	(*)	185,034	183,773	188,698	97,686	7,692	5,758	8,420	4,834
$3,000 under $4,000	-	-	-	-	252,693	289,990	259,157	153,604	18,219	9,154		
$4,000 under $5,000	(*)	(*)	-	-	270,609	419,983	276,973	234,002	16,627	24,040	10,603	2,873
$5,000 under $6,000	-	-	(*)	(*)	308,154	446,626	316,410	236,874	20,601	16,636		
$6,000 under $7,000	-	-			292,953	478,146	296,860	242,243	13,687	3,147		
$7,000 under $8,000	(*)	(*)	5,526	23,838	312,435	542,499	320,323	283,667	17,971	14,000	12,552	7,995
$8,000 under $9,000	(*)	(*)			355,984	539,739	361,736	283,524	24,892	13,907	13,041	6,530
$9,000 under $10,000	(*)	(*)			356,655	635,493	375,059	335,552	38,654	20,250	8,508	4,865
$10,000 under $15,000	3,938	6,955	7,941	12,093	1,400,824	2,569,483	1,456,185	1,372,142	127,469	121,291	52,948	40,234
$15,000 under $20,000	1,316	1,230	5,267	12,616	844,718	2,104,594	887,700	1,128,934	101,775	85,926	44,816	62,835
$20,000 under $25,000	1,499	1,950	4,844	9,287	424,931	1,627,242	446,572	872,366	59,938	68,356	28,846	39,433
$25,000 under $30,000	1,190	1,902	3,908	5,320	225,873	1,179,073	240,371	638,943	37,268	58,590	21,947	27,052
$30,000 under $50,000	2,186	15,547	6,430	15,593	344,393	2,880,460	351,207	1,495,792	55,964	108,640	42,027	121,790
$50,000 under $100,000	1,916	10,203	4,758	19,667	175,012	3,487,101	126,792	1,318,595	22,629	74,027	23,376	96,184
$100,000 under $200,000	705	7,060	1,636	18,593	41,322	2,849,220	8,872	396,053	2,023	19,977	2,600	38,356
$200,000 under $500,000	217	3,564	463	6,375	11,490	3,021,970	1,252	187,286	354	6,859	465	21,249
$500,000 under $1,000,000	45	1,428	96	2,890	2,161	1,798,154	152	66,477	53	1,605	55	2,480
$1,000,000 or more	25	1,508	64	1,884	1,052	3,378,736	45	50,525	9	1,378	23	3,640
Nontaxable returns, total	(*)	(*)	3,280	11,024	767,718	2,177,306	111,269	139,945	(*)	(*)	1,977	3,664
No adjusted gross income	(*)	(*)	(*)	(*)	69,580	649,456	-	-	-	-	-	-
Under $600	-	-	(*)	(*)	66,395	78,163	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	83,682	87,385	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	197,901	216,046	8,276	3,544	-	-	-	-
$2,000 under $3,000	-	-	(*)	(*)	136,553	163,729	21,863	10,851	-	-	-	-
$3,000 under $4,000	(*)	(*)	(*)	(*)	89,174	166,477	21,512	23,677	(*)	(*)	-	-
$4,000 under $5,000	(*)	(*)	(*)	(*)	47,608	80,128	18,629	13,947	(*)	(*)	-	-
$5,000 or more	(*)	(*)	(*)	(*)	76,825	735,922	40,989	87,926	(*)	(*)	1,977	3,664
Returns under $5,000	(*)	(*)	4,365	9,042	1,556,575	2,447,226	956,119	597,863	51,486	43,478	16,979	6,705
Returns $5,000 under $10,000	(*)	(*)	6,011	24,573	1,686,706	2,850,224	1,704,914	1,423,353	116,905	68,283	39,241	20,865
Returns $10,000 under $15,000	4,015	6,955	7,943	12,105	1,409,177	2,627,474	1,460,254	1,382,460	127,636	121,475	53,197	40,591
Returns $15,000 or more	9,116	44,579	27,621	94,668	2,078,899	22,796,761	2,065,364	6,191,085	280,475	427,280	164,452	416,068

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

Table 1.12.—RETURNS WITH CAPITAL GAINS OR LOSSES: GAINS AND LOSSES BY TYPE, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Returns with net gain from sales of capital assets—Continued: Returns with normal tax and surtax computation only—Continued: Long-term (after carryover): Net long-term capital gain: Number of returns	Amount	Net long-term capital loss: Number of returns	Amount	Capital loss carryover: Short-term: Number of returns	Amount	Long-term: Number of returns	Amount	Net long-term capital gain in excess of any short-term capital loss: Number of returns	Amount	Taxable income	Income tax before credits
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Grand total	5,964,172	18,539,406	64,886	94,867	13,547	39,702	38,877	100,131	5,964,172	18,055,184	62,300,396	14,064,874
Taxable returns, total	5,853,418	18,260,749	64,841	94,778	13,529	39,629	38,693	99,651	5,853,418	17,780,193	62,150,118	14,039,937
Under $1,000	12,660	8,729	-	-	-	-	-	-	12,660	8,515	603	82
$1,000 under $2,000	144,686	104,023	-	-	-	-	-	-	144,686	103,581	66,717	9,444
$2,000 under $3,000	185,034	184,177	-	-	-	-	(*)	(*)	185,034	183,773	187,774	27,658
$3,000 under $4,000	252,693	293,978	(*)	(*)	-	-	-	-	252,693	289,990	397,449	60,567
$4,000 under $5,000	270,609	421,471			(*)	(*)	-	-	270,609	419,983	575,858	89,742
$5,000 under $6,000	308,154	448,012			-	-	(*)	(*)	308,154	446,626	921,131	148,279
$6,000 under $7,000	292,953	479,078	7,428	5,290	-	-			292,953	478,146	1,098,682	181,586
$7,000 under $8,000	312,435	549,561			(*)	(*)	5,526	23,838	312,435	542,499	1,443,456	244,110
$8,000 under $9,000	355,984	546,268			(*)	(*)			355,984	539,739	1,904,536	330,076
$9,000 under $10,000	356,655	640,358	7,457	2,634	(*)	(*)			356,655	635,493	2,340,679	415,482
$10,000 under $15,000	1,400,824	2,609,718	10,766	34,227	3,938	6,955	7,941	12,093	1,400,824	2,569,483	12,166,303	2,234,789
$15,000 under $20,000	844,641	2,167,429	12,409	9,447	1,316	1,230	5,267	12,616	844,641	2,104,595	11,054,283	2,188,885
$20,000 under $25,000	424,681	1,666,674	8,068	9,711	1,499	1,950	4,844	9,287	424,681	1,627,242	7,446,858	1,595,124
$25,000 under $30,000	225,386	1,206,125	5,971	9,239	1,190	1,902	3,908	5,320	225,386	1,179,073	5,020,286	1,161,217
$30,000 under $50,000	335,382	2,917,527	7,406	10,796	1,996	14,729	6,086	15,161	335,382	2,795,740	10,299,971	2,762,247
$50,000 under $100,000	121,121	2,604,442	3,149	9,618	1,316	6,877	3,045	14,399	121,121	2,508,264	6,173,356	2,096,693
$100,000 under $200,000	8,179	795,144	453	2,324	195	2,835	305	4,622	8,179	756,787	775,682	339,044
$200,000 under $500,000	1,157	383,871	67	884	25	533	40	1,058	1,157	362,621	195,329	104,712
$500,000 under $1,000,000	141	132,230	2	2	3	101	2	2	141	129,749	48,904	29,747
$1,000,000 or more	43	101,934	-	-	1	3	2	44	43	98,294	32,261	20,453
Nontaxable returns, total	110,754	278,655	(*)	(*)	(*)	(*)	(*)	(*)	110,754	274,992	150,277	24,937
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	8,276	7,083	-	-	-	-	(*)	(*)	8,276	7,083	1,595	216
$2,000 under $3,000	21,863	21,689	-	-	-	-	-	-	21,863	21,689	11,662	1,630
$3,000 under $4,000	21,344	47,239	-	-	-	-	-	-	21,344	47,239	12,962	1,860
$4,000 under $5,000	18,629	28,039	-	-	(*)	(*)	-	-	18,629	27,870	17,032	2,382
$5,000 or more	40,642	174,605	(*)	(*)	(*)	(*)	(*)	(*)	40,642	171,111	107,026	18,849
Returns under $5,000	935,794	1,116,428	(*)	(*)	(*)	(*)	(*)	(*)	935,794	1,109,723	1,271,653	193,581
Returns $5,000 under $10,000	1,660,431	2,745,652	14,497	7,836	(*)	(*)	5,675	24,182	1,660,431	2,724,787	7,766,761	1,328,246
Returns $10,000 under $15,000	1,404,893	2,630,343	10,766	34,227	3,938	6,955	7,941	12,093	1,404,893	2,589,751	12,184,339	2,237,890
Returns $15,000 or more	1,963,054	12,046,983	37,570	52,109	7,546	30,173	23,544	62,847	1,963,054	11,630,923	41,077,643	10,305,157

Adjusted gross income classes	Returns with net gain from sales of capital assets—Continued: Returns with alternative tax computation: Number of returns	Net gain in adjusted gross income	Short-term (after carryover): Net short-term capital gain: Number of returns	Amount	Net short-term capital loss: Number of returns	Amount	Net long-term capital gain (after carryover)	Capital loss carryover: Short-term: Number of returns	Amount	Long-term: Number of returns	Amount	Net long-term capital gain in excess of any short-term capital loss
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Grand total	109,463	5,477,983	14,918	93,215	24,898	207,837	10,977,405	1,558	14,234	3,967	29,715	10,769,567
Taxable returns, total	109,443	5,475,292	14,917	93,215	24,895	207,176	10,971,362	1,558	14,234	3,967	29,715	10,764,185
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	9,011	44,504	383	2,142	1,094	1,707	86,427	(*)	(*)	344	432	84,720
$50,000 under $100,000	53,921	508,431	7,149	19,055	10,255	34,351	1,013,184	600	3,326	1,713	5,268	978,837
$100,000 under $200,000	33,148	1,070,981	5,028	24,744	8,661	61,676	2,154,113	510	4,226	1,331	13,971	2,092,433
$200,000 under $500,000	10,333	1,354,615	1,785	24,936	3,597	56,155	2,715,504	192	3,031	423	5,316	2,659,349
$500,000 under $1,000,000	2,021	845,851	369	11,650	838	21,276	1,689,680	42	1,328	94	2,888	1,668,404
$1,000,000 or more	1,009	1,650,910	203	10,688	450	32,011	3,312,454	24	1,505	62	1,840	3,280,442
Nontaxable returns, total	20	2,691	(*)	(*)	3	661	6,043	-	-	-	-	5,381
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 or more	20	2,691	(*)	(*)	3	661	6,043	-	-	-	-	5,381
Returns under $5,000	-	-	-	-	-	-	-	-	-	-	-	-
Returns $5,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-
Returns $10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-
Returns $15,000 or more	109,463	5,477,983	14,918	93,215	24,898	207,837	10,977,405	1,558	14,234	3,967	29,715	10,769,567

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

Table 1.12—RETURNS WITH CAPITAL GAINS OR LOSSES: GAINS AND LOSSES BY TYPE, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Returns with net gain from sales of capital assets—Continued					Returns with net loss from sales of capital assets				
	50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)			Taxable income	Income tax before credits	Number of returns	Net loss in adjusted gross income	Net loss from sales of capital assets before statutory limitations	Short-term (after carryover)	
	Number of returns	Balance for partial tax	One-half excess long-term gain						Net short-term capital gain	
									Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Grand total	108,232	7,486,914	5,384,788	12,848,553	5,973,262	2,150,712	1,494,887	7,275,261	188,111	184,908
Taxable returns, total	108,213	7,451,044	5,382,099	12,810,047	5,947,146	1,958,224	1,340,442	6,036,175	173,766	161,135
Under $1,000	-	-	-	-	-	(*)	(*)	994	-	-
$1,000 under $2,000	-	-	-	-	-	21,935	10,415	24,976	(*)	(*)
$2,000 under $3,000	-	-	-	-	-	34,704	21,417	70,448	3,052	408
$3,000 under $4,000	-	-	-	-	-	50,847	35,374	96,376	1,173	724
$4,000 under $5,000	-	-	-	-	-	46,005	35,106	148,198	1,710	3,313
$5,000 under $6,000	-	-	-	-	-	70,185	40,787	180,544	2,382	12,651
$6,000 under $7,000	-	-	-	-	-	86,300	62,940	208,743	6,361	3,042
$7,000 under $8,000	-	-	-	-	-	101,064	66,559	222,231	1,705	426
$8,000 under $9,000	-	-	-	-	-	81,422	53,941	321,659	4,015	1,932
$9,000 under $10,000	-	-	-	-	-	105,877	65,197	240,051	7,096	9,288
$10,000 under $15,000	-	-	-	-	-	490,824	317,669	1,158,862	47,397	27,193
$15,000 under $20,000	-	-	-	-	-	315,839	206,280	874,008	28,027	18,670
$20,000 under $25,000	-	-	-	-	-	179,995	126,462	525,408	20,199	18,386
$25,000 under $30,000	-	-	-	-	-	105,526	79,414	382,653	13,470	18,269
$30,000 under $50,000	9,011	256,803	42,358	300,189	114,068	170,139	135,925	791,681	19,428	20,783
$50,000 under $100,000	53,879	2,957,735	489,420	3,451,056	1,364,076	79,143	67,283	534,481	11,061	18,454
$100,000 under $200,000	32,975	2,575,543	1,046,221	3,627,938	1,654,203	13,924	12,381	161,418	1,991	5,516
$200,000 under $500,000	9,807	1,119,930	1,329,678	2,447,221	1,247,742	2,181	2,016	64,663	317	1,265
$500,000 under $1,000,000	1,741	285,116	834,201	1,110,606	582,918	212	193	15,143	32	335
$1,000,000 or more	800	255,917	1,640,221	1,873,037	984,139	91	89	13,638	15	378
Nontaxable returns, total	19	35,871	2,691	38,506	26,116	192,488	154,447	1,239,089	14,345	23,776
No adjusted gross income	-	-	-	-	-	35,245	41,231	301,608	(*)	(*)
Under $600	-	-	-	-	-	17,517	12,235	94,977		
$600 under $1,000	-	-	-	-	-	15,870	10,424	26,040	8,599	11,641
$1,000 under $2,000	-	-	-	-	-	35,776	28,841	187,451		
$2,000 under $3,000	-	-	-	-	-	33,727	23,796	168,895		
$3,000 under $4,000	-	-	-	-	-	18,461	11,008	145,844		
$4,000 under $5,000	-	-	-	-	-	11,026	9,160	32,926	4,224	5,969
$5,000 or more	19	35,871	2,691	38,506	26,116	24,866	17,752	281,348		
Returns under $5,000	-	-	-	-	-	323,124	240,000	1,298,732	18,422	25,849
Returns $5,000 under $10,000	-	-	-	-	-	462,800	301,694	1,287,060	27,231	28,169
Returns $10,000 under $15,000	-	-	-	-	-	495,316	320,779	1,190,116	47,711	27,454
Returns $15,000 or more	108,232	7,486,914	5,384,788	12,848,553	5,973,262	869,472	632,414	3,499,353	94,747	103,436

Adjusted gross income classes	Returns with net loss from sales of capital assets—Continued									
	Short-term (after carryover)—Continued		Long-term (after carryover)				Capital loss carryover			
	Net short-term capital loss		Net long-term capital gain		Net long-term capital loss		Short-term		Long-term	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
Grand total	789,446	2,761,897	155,851	459,982	1,709,451	5,158,249	112,791	1,051,668	286,640	1,874,019
Taxable returns, total	728,328	2,378,460	147,398	432,117	1,543,391	4,250,958	105,919	953,231	254,197	1,538,964
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
$1,000 under $2,000	12,663	5,992	-	-	16,436	19,086	-	-	-	-
$2,000 under $3,000	7,942	7,593	(*)	(*)	29,433	63,302	7,175	31,381	5,521	23,922
$3,000 under $4,000	20,431	36,503			40,410	64,486			10,985	33,965
$4,000 under $5,000	10,680	33,628	9,252	25,141	38,661	131,203			8,583	33,597
$5,000 under $6,000	23,519	60,224			52,971	140,902	9,659	33,247	6,087	24,509
$6,000 under $7,000	37,642	84,919			66,747	128,278			9,879	41,106
$7,000 under $8,000	28,194	60,871	9,466	5,525	83,442	165,899	4,599	13,117	22,403	71,194
$8,000 under $9,000	25,446	186,156	8,189	7,324	64,336	144,759	7,598	126,954	10,504	25,584
$9,000 under $10,000	38,726	140,820	6,825	36,890	80,105	145,408	4,819	80,372	6,419	35,721
$10,000 under $15,000	177,282	325,251	35,128	23,443	380,733	884,249	21,015	126,042	63,136	327,891
$15,000 under $20,000	127,061	286,999	26,950	31,987	246,143	637,665	16,836	122,529	33,958	309,481
$20,000 under $25,000	71,648	229,610	15,617	23,874	139,217	338,058	8,477	108,327	20,248	114,735
$25,000 under $30,000	39,054	118,278	8,930	15,128	86,425	297,771	6,882	51,695	14,021	98,674
$30,000 under $50,000	67,748	444,087	15,187	188,682	138,047	557,058	11,659	119,255	26,292	227,956
$50,000 under $100,000	33,195	253,089	9,644	49,801	64,694	349,646	5,801	105,521	12,598	106,726
$100,000 under $200,000	5,999	68,584	1,740	14,053	11,536	112,399	1,186	20,682	2,967	38,119
$200,000 under $500,000	941	27,272	318	7,510	1,799	46,166	173	9,204	511	15,199
$500,000 under $1,000,000	102	5,191	31	2,183	169	12,470	27	3,253	53	2,359
$1,000,000 or more	45	3,386	13	536	76	11,165	13	1,652	32	8,226
Nontaxable returns, total	61,118	383,439	8,453	27,867	166,060	907,294	6,872	98,440	32,443	335,057
No adjusted gross income	12,564	90,641	1,619	14,859	30,639	231,993	1,117	13,145	2,420	62,425
Under $600	11,391	10,126	-	-	15,347	92,536	(*)	(*)		
$600 under $1,000					11,509	19,885			9,585	132,936
$1,000 under $2,000	10,785	27,176			31,660	164,244				
$2,000 under $3,000	10,046	63,632	5,094	2,556	30,119	113,109	4,123	57,141		
$3,000 under $4,000					15,596	41,698			12,217	76,381
$4,000 under $5,000	8,580	109,228			9,302	32,190				
$5,000 or more	7,752	82,636	1,740	10,452	21,888	211,639	1,464	27,703	8,221	63,315
Returns under $5,000	105,092	384,526	12,230	34,663	271,113	974,718	12,884	105,337	54,380	389,153
Returns $5,000 under $10,000	157,962	568,045	28,915	58,063	364,607	805,248	27,042	267,446	56,549	202,608
Returns $10,000 under $15,000	179,413	331,554	35,948	24,246	383,660	910,263	21,603	126,536	63,320	335,923
Returns $15,000 or more	346,979	1,477,772	78,758	343,010	690,071	2,468,020	51,262	552,349	111,191	946,335

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Includes all returns with short- and long-term capital gains and losses.
NOTE: Amount detail may not add to total because of rounding.

Table 1.13—SELECTED MAJOR SOURCES OF INCOME AND LOSS BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Major source of income: Salaries and wages (gross)				Business or profession net profit				Farm net profit			
	Number of returns	Adjusted gross income	Salaries and wages	Income tax after credits	Number of returns	Adjusted gross income	Business or profession net profit	Income tax after credits	Number of returns	Adjusted gross income	Farm net profit	Income tax after credits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	65,477,847	[1]507,626,135	492,292,305	67,665,370	2,904,295	[1]33,659,077	29,312,636	5,940,128	1,065,211	[1]6,515,137	5,216,695	746,416
Taxable returns, total	56,687,700	497,617,209	480,237,331	67,665,370	2,323,388	32,492,158	28,010,245	5,940,128	688,317	5,781,748	4,560,855	746,416
Under $1,000	614,722	582,227	574,074	4,795	8,258	7,616	7,266	79	(*)	(*)	(*)	(*)
$1,000 under $2,000	4,668,255	6,919,769	6,887,212	359,657	75,334	118,338	107,202	4,701	38,864	61,671	48,216	2,145
$2,000 under $3,000	3,839,968	9,565,065	9,460,829	803,039	111,408	281,065	247,100	15,110	53,009	132,423	107,379	6,914
$3,000 under $4,000	4,009,897	14,006,220	13,785,639	1,294,069	148,503	521,921	464,993	31,791	70,905	245,889	195,675	13,693
$4,000 under $5,000	4,049,299	18,227,567	17,915,602	1,793,308	178,515	806,952	710,090	51,777	69,299	311,982	245,153	20,327
$5,000 under $6,000	4,086,917	22,458,928	22,184,945	2,322,940	162,971	898,798	771,890	62,156	66,782	365,419	293,438	28,778
$6,000 under $7,000	4,004,047	26,023,150	25,782,337	2,793,681	166,232	1,081,973	939,145	85,891	60,104	389,633	315,495	33,471
$7,000 under $8,000	4,228,275	31,701,828	31,278,751	3,520,936	147,864	1,107,552	955,320	96,126	50,762	380,298	304,334	35,722
$8,000 under $9,000	4,044,903	34,342,277	33,732,819	3,893,153	127,579	1,082,009	924,553	103,584	49,504	421,269	324,223	39,455
$9,000 under $10,000	3,848,528	36,535,889	35,860,883	4,296,755	116,854	1,109,661	935,825	114,671	36,732	349,594	279,567	37,458
$10,000 under $15,000	12,683,717	153,835,939	150,549,968	20,085,947	406,342	4,976,011	4,184,749	617,386	113,680	1,369,054	1,081,193	173,604
$15,000 under $20,000	4,238,993	72,007,356	69,474,189	10,946,188	222,080	3,841,132	3,256,320	580,653	41,309	705,449	551,232	111,674
$20,000 under $25,000	1,254,154	27,656,928	25,937,628	4,733,220	137,530	3,068,330	2,632,747	527,981	17,434	387,854	309,243	71,516
$25,000 under $30,000	466,912	12,664,545	11,590,375	2,381,047	83,785	2,286,929	1,987,356	436,361	7,007	191,172	147,256	38,816
$30,000 under $50,000	470,545	17,381,557	14,949,558	3,869,400	156,218	5,906,073	5,172,308	1,369,529	8,386	311,353	244,466	77,857
$50,000 under $100,000	153,192	10,010,584	7,772,889	3,062,592	65,497	4,242,422	3,727,627	1,346,719	1,948	121,172	88,672	39,687
$100,000 under $200,000	22,765	2,924,718	2,020,136	1,150,193	7,814	970,238	835,899	402,105	225	28,804	19,628	12,041
$200,000 under $500,000	2,462	651,255	409,321	292,772	565	148,179	120,252	74,087	22	6,470	3,871	3,240
$500,000 under $1,000,000	128	80,836	46,884	40,054	27	17,067	13,110	9,033	-	-	-	-
$1,000,000 or more	21	40,571	23,292	21,627	12	19,892	16,493	10,390	-	-	-	-
Nontaxable returns, total	8,790,147	[1]10,008,928	12,054,975	-	580,907	[1]1,166,919	1,302,394	-	376,894	[1]733,391	655,839	-
No adjusted gross income	169,511	[2]654,316	996,365	-	18,418	[1]95,107	103,497	-	5,515	[2]29,275	16,709	-
Under $600	3,628,647	1,191,343	1,352,139	-	85,752	29,831	45,049	-	66,573	24,227	25,342	-
$600 under $1,000	2,211,870	1,675,417	1,698,098	-	81,334	64,893	63,312	-	61,011	48,521	42,496	-
$1,000 under $2,000	1,111,793	1,637,068	1,670,074	-	160,967	234,560	219,516	-	105,953	153,248	126,332	-
$2,000 under $3,000	779,268	1,924,541	1,880,352	-	93,587	232,852	209,277	-	64,359	158,382	124,744	-
$3,000 under $4,000	358,263	1,241,932	1,312,423	-	60,163	207,687	190,929	-	26,191	91,813	76,797	-
$4,000 under $5,000	276,663	1,222,658	1,280,641	-	38,223	171,175	157,352	-	16,038	71,322	58,613	-
$5,000 or more	254,132	1,770,285	1,864,883	-	42,463	321,028	313,462	-	31,254	215,153	184,806	-
Returns under $5,000	25,718,156	[1]57,539,490	58,813,448	4,254,867	1,060,462	[1]2,581,785	2,525,581	103,458	580,062	[1]1,272,444	1,069,272	43,097
Returns $5,000 under $10,000	20,448,910	152,527,625	150,371,378	16,827,464	759,023	5,517,006	4,753,297	462,427	292,873	2,087,778	1,670,906	174,884
Returns $10,000 under $15,000	12,695,050	153,970,444	150,693,505	20,085,947	409,509	5,012,022	4,222,178	617,386	115,428	1,388,663	1,100,201	173,604
Returns $15,000 or more	6,615,731	143,588,576	132,413,974	26,497,092	675,301	20,548,264	17,811,580	4,756,857	76,848	1,766,252	1,376,316	354,831

Adjusted gross income classes	Major source of income—Continued: Partnership with net profit				Dividends in adjusted gross income				Interest			
	Number of returns	Adjusted gross income	Partnership net profit	Income tax after credits	Number of returns	Adjusted gross income	Dividends in adjusted gross income	Income tax after credits	Number of returns	Adjusted gross income	Interest	Income tax after credits
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Grand total	826,423	[1]14,727,632	12,515,785	3,286,456	1,059,629	[1]14,074,364	9,195,701	3,335,321	3,398,463	[1]13,751,954	6,965,945	1,357,677
Taxable returns, total	740,793	14,480,979	12,180,162	3,286,456	797,656	13,399,987	8,569,111	3,335,321	1,887,284	11,287,045	5,373,045	1,357,677
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	24,919	23,293	11,709	173
$1,000 under $2,000	18,996	28,984	25,723	1,473	77,631	118,395	81,978	5,012	214,504	345,239	207,652	9,525
$2,000 under $3,000	27,691	68,078	57,283	4,357	61,436	154,327	99,622	8,412	321,860	809,328	458,008	33,358
$3,000 under $4,000	33,177	117,208	101,783	8,337	64,004	223,052	123,073	14,683	347,077	1,191,573	592,584	55,243
$4,000 under $5,000	43,159	194,603	168,008	12,115	51,998	237,940	103,602	17,527	244,586	1,096,371	533,433	70,237
$5,000 under $6,000	50,489	277,548	240,223	21,321	66,986	367,843	205,652	32,540	177,746	972,912	453,722	66,002
$6,000 under $7,000	44,165	281,563	235,037	24,641	41,159	266,428	150,555	25,275	122,759	797,692	317,489	68,366
$7,000 under $8,000	39,594	297,839	262,568	24,870	44,486	330,955	164,749	33,821	106,017	790,367	358,341	79,833
$8,000 under $9,000	24,337	205,109	183,955	22,640	36,952	312,480	174,396	40,053	57,066	487,072	236,366	52,960
$9,000 under $10,000	43,694	416,935	363,726	44,786	38,514	365,242	207,550	50,979	50,898	484,665	250,629	57,370
$10,000 under $15,000	124,969	1,538,193	1,271,212	192,429	104,162	1,268,448	728,872	178,653	119,391	1,442,355	675,496	202,343
$15,000 under $20,000	74,177	1,281,107	1,063,533	194,465	55,563	960,959	544,173	160,711	45,253	778,158	338,817	132,558
$20,000 under $25,000	46,401	1,036,515	887,042	178,710	33,535	750,869	441,203	145,164	20,005	443,382	188,246	83,788
$25,000 under $30,000	33,310	915,162	769,759	178,274	26,074	708,621	449,238	152,001	11,679	317,693	151,183	67,049
$30,000 under $50,000	79,462	3,076,032	2,641,283	714,999	46,834	1,784,700	1,144,363	415,096	15,168	560,943	248,534	139,062
$50,000 under $100,000	46,647	3,091,145	2,607,027	976,094	30,786	2,097,147	1,351,099	654,312	6,699	442,116	198,525	133,746
$100,000 under $200,000	8,620	1,127,177	901,631	453,001	11,206	1,516,565	1,061,440	572,641	1,296	171,324	77,927	63,786
$200,000 under $500,000	1,405	387,223	298,581	173,136	3,871	1,114,917	846,776	473,158	316	88,585	47,341	31,288
$500,000 under $1,000,000	139	92,029	68,114	43,432	574	386,090	311,484	169,931	31	20,840	11,515	6,371
$1,000,000 or more	26	48,228	33,325	17,371	220	433,460	377,737	185,346	14	23,137	15,528	4,620
Nontaxable returns, total	85,630	[1]246,652	335,624	-	261,973	[1]674,381	626,592	-	1,511,179	[1]2,464,909	1,592,904	-
No adjusted gross income	7,421	[2]39,805	42,541	-	14,207	[2]128,100	62,433	-	81,827	[2]356,883	90,865	-
Under $600	(*)	(*)	(*)	-	20,399	9,172	14,534	-	115,613	38,800	43,252	-
$600 under $1,000	12,767	10,061	11,667	-	37,263	28,492	29,284	-	185,805	146,069	111,093	-
$1,000 under $2,000	23,691	36,375	32,702	-	67,931	98,031	59,448	-	557,501	831,681	471,162	-
$2,000 under $3,000	9,320	24,478	23,728	-	51,608	126,764	70,810	-	355,434	882,081	448,387	-
$3,000 under $4,000	8,259	28,582	29,090	-	34,232	114,517	70,857	-	141,095	487,903	231,202	-
$4,000 under $5,000	(*)	(*)	(*)	-	19,524	87,814	43,831	-	41,924	179,263	74,974	-
$5,000 or more	14,934	171,031	176,753	-	16,809	337,691	275,395	-	31,980	255,995	121,969	-
Returns under $5,000	194,054	[1]484,793	512,017	26,287	501,898	[1]1,071,951	761,021	45,641	2,632,145	[1]5,674,718	3,274,320	168,535
Returns $5,000 under $10,000	214,470	1,562,854	1,372,898	138,257	237,983	1,706,660	938,979	182,667	544,957	3,729,631	1,692,870	324,530
Returns $10,000 under $15,000	126,426	1,556,405	1,293,534	192,429	108,450	1,320,746	767,081	178,653	119,668	1,445,694	679,651	202,343
Returns $15,000 or more	291,473	11,123,580	9,337,336	2,929,483	211,298	9,975,007	6,728,620	2,928,360	101,693	2,901,910	1,319,104	662,269

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

Table 1.13—SELECTED MAJOR SOURCES OF INCOME AND LOSS BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Major source of income—Continued: Net gain from sales of capital assets				Major source of loss: Business or profession net loss				Major source of loss: Farm net loss			
	Number of returns	Adjusted gross income	Net gain from sales of capital assets	Income tax after credits	Number of returns	Adjusted gross income	Business or profession net loss	Income tax after credits	Number of returns	Adjusted gross income	Farm net loss	Income tax after credits
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Grand total	703,583	[1]12,767,272	9,664,130	4,195,860	1,044,000	[1]9,983,863	2,526,180	1,827,561	1,093,716	[1]9,573,964	2,455,097	1,628,961
Taxable returns, total	482,851	12,657,919	8,846,244	4,195,860	770,275	10,231,214	1,296,487	1,827,561	802,043	9,383,832	1,506,828	1,628,961
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	28,861	44,419	30,314	2,053	8,510	13,710	16,296	429	11,937	18,960	12,148	585
$2,000 under $3,000	32,241	79,648	48,775	3,458	20,340	51,255	29,113	2,855	29,325	73,691	38,002	3,308
$3,000 under $4,000	37,895	130,700	66,973	7,710	37,292	132,751	51,003	7,207	47,880	168,433	69,887	8,710
$4,000 under $5,000	39,445	179,939	123,463	13,422	44,890	202,388	54,452	13,436	70,604	317,110	85,006	20,198
$5,000 under $6,000	25,964	141,299	87,565	11,399	53,926	295,865	71,635	23,107	69,106	380,809	99,940	27,791
$6,000 under $7,000	27,702	177,947	104,606	16,605	60,399	394,885	69,236	34,344	80,554	521,532	111,295	45,561
$7,000 under $8,000	27,370	202,048	110,768	21,533	66,767	499,276	77,566	45,105	70,677	531,537	90,939	49,470
$8,000 under $9,000	20,768	178,647	92,432	18,331	62,169	526,629	75,832	48,325	62,401	530,919	90,300	51,650
$9,000 under $10,000	22,577	214,762	116,685	26,520	61,349	582,667	61,809	61,722	58,654	558,246	77,129	60,725
$10,000 under $15,000	70,023	862,128	484,137	119,411	198,726	2,413,438	235,951	294,760	175,903	2,127,360	259,137	274,160
$15,000 under $20,000	35,348	605,650	390,702	106,716	76,069	1,298,312	114,748	188,512	58,278	996,624	119,048	153,239
$20,000 under $25,000	23,626	520,709	336,231	103,247	29,648	655,438	51,153	108,617	21,032	465,451	70,657	80,206
$25,000 under $30,000	15,846	434,826	257,203	90,275	14,514	396,151	45,913	72,045	11,151	303,478	45,520	56,214
$30,000 under $50,000	28,491	1,074,824	669,436	272,914	19,419	725,396	92,224	156,420	19,276	736,035	118,755	171,665
$50,000 under $100,000	22,111	1,544,285	1,010,108	519,295	9,850	668,258	94,967	193,943	10,862	730,178	115,203	228,519
$100,000 under $200,000	11,217	1,545,323	1,049,850	627,559	3,785	505,811	63,562	191,813	2,957	394,884	56,305	154,587
$200,000 under $500,000	5,956	1,795,833	1,352,122	809,569	1,219	359,634	48,727	151,524	863	254,641	32,546	109,727
$500,000 under $1,000,000	1,549	1,043,829	855,135	488,497	267	180,521	20,409	80,159	166	111,824	8,404	50,807
$1,000,000 or more	866	1,876,588	1,655,976	937,320	131	327,892	21,634	153,230	81	161,791	6,431	81,834
Nontaxable returns, total	220,732	[1]109,354	817,888	-	273,725	[1]247,351	1,229,697	-	291,673	[1]190,135	948,272	-
No adjusted gross income	37,689	[2]404,230	290,818	-	127,257	[2]621,788	896,594	-	101,307	[2]327,809	556,344	-
Under $600	30,030	9,402	34,238	-	27,942	8,638	40,003	-	34,333	10,774	55,657	-
$600 under $1,000	33,264	25,117	35,839	-	18,945	14,753	35,819	-	27,040	21,082	30,441	-
$1,000 under $2,000	51,003	70,642	75,320	-	35,133	52,205	58,018	-	44,282	64,501	64,352	-
$2,000 under $3,000	26,842	67,027	44,607	-	21,384	52,504	42,314	-	32,422	81,068	65,958	-
$3,000 under $4,000	19,323	66,104	47,967	-	20,107	69,971	44,556	-	23,230	78,690	50,245	-
$4,000 under $5,000	9,956	44,332	22,263	-	9,797	44,020	19,311	-	15,010	67,379	33,493	-
$5,000 or more	12,625	230,960	266,836	-	13,160	132,346	93,082	-	14,049	194,450	91,782	-
Returns under $5,000	351,544	[1]317,796	824,339	26,670	372,602	[1]21,344	1,287,735	23,935	437,706	[1]574,206	1,061,647	32,805
Returns $5,000 under $10,000	133,857	973,718	574,484	94,388	315,845	2,367,400	396,139	212,603	353,837	2,603,545	518,106	235,198
Returns $10,000 under $15,000	71,187	875,344	501,142	119,411	199,660	2,423,965	245,703	294,760	176,628	2,135,851	267,024	274,160
Returns $15,000 or more	146,995	10,600,414	7,764,165	3,955,391	155,893	5,171,154	596,603	1,296,263	125,545	4,260,362	608,320	1,086,798

Adjusted gross income classes	Major source of loss—Continued: Partnership net loss				Net loss from sales of capital assets				Other loss sources			
	Number of returns	Adjusted gross income	Partnership net loss	Income tax after credits	Number of returns	Adjusted gross income	Net loss from sales of capital assets	Income tax after credits	Number of returns	Adjusted gross income	Other loss sources	Income tax after credits
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Grand total	427,538	[1]9,985,634	2,128,796	2,566,877	1,866,541	[1]31,537,361	1,310,413	6,142,687	2,615,760	[1]33,124,978	4,170,796	5,877,790
Taxable returns, total	372,838	10,050,249	1,304,310	2,566,877	1,726,453	31,160,676	1,195,968	6,142,687	2,276,711	33,011,520	2,578,555	5,877,790
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
$1,000 under $2,000	9,164	12,573	8,120	448	21,599	33,301	10,148	1,649	21,469	35,837	15,416	1,330
$2,000 under $3,000	5,979	15,085	9,548	1,454	32,224	80,552	20,159	4,771	49,135	127,558	35,362	6,555
$3,000 under $4,000	(*)	(*)	(*)	(*)	45,654	156,196	31,448	10,567	82,268	288,649	61,324	18,717
$4,000 under $5,000	12,463	55,370	18,361	6,435	38,622	175,796	28,920	11,196	72,769	329,652	54,088	24,006
$5,000 under $6,000	13,388	74,245	20,085	8,209	61,563	340,611	38,224	26,906	119,528	656,703	90,022	47,214
$6,000 under $7,000	15,699	99,978	22,655	9,988	76,657	493,943	57,236	47,215	150,377	971,770	114,431	85,303
$7,000 under $8,000	18,693	140,129	29,549	12,982	90,647	678,640	60,078	68,918	154,166	1,155,529	118,003	107,625
$8,000 under $9,000	17,482	149,419	16,375	16,057	69,747	594,865	45,595	63,459	176,905	1,504,487	111,846	149,436
$9,000 under $10,000	21,453	202,931	29,844	22,593	96,206	916,561	60,443	109,345	174,340	1,661,488	100,856	179,924
$10,000 under $15,000	72,780	896,513	112,512	109,122	438,770	5,454,303	292,359	717,677	674,543	8,235,652	529,125	1,033,095
$15,000 under $20,000	46,281	802,727	91,936	115,980	283,532	4,910,173	188,260	756,038	287,888	4,917,309	314,712	719,022
$20,000 under $25,000	30,208	669,558	74,621	111,001	161,083	3,573,388	115,115	607,286	112,620	2,486,310	177,938	416,564
$25,000 under $30,000	18,593	507,997	70,292	92,695	91,688	2,499,685	69,689	470,906	53,442	1,453,705	163,140	265,481
$30,000 under $50,000	44,930	1,719,721	208,181	375,462	143,136	5,438,048	114,304	1,242,230	90,475	3,426,168	276,462	751,314
$50,000 under $100,000	28,647	1,951,285	273,995	563,417	62,251	4,086,355	53,090	1,273,201	42,855	2,849,699	215,440	863,804
$100,000 under $200,000	7,745	1,040,963	146,944	379,990	9,600	1,239,017	8,562	502,099	10,712	1,400,812	107,221	535,384
$200,000 under $500,000	2,435	710,748	96,977	290,490	1,336	364,031	1,226	170,521	2,544	736,911	51,464	310,956
$500,000 under $1,000,000	537	360,467	34,728	159,311	95	61,476	88	32,115	457	306,275	20,247	137,397
$1,000,000 or more	291	623,921	35,495	289,980	32	61,748	30	26,567	218	467,006	21,458	224,663
Nontaxable returns, total	54,700	[1]64,614	824,487	-	140,088	[1]376,687	114,444	-	339,049	[1]113,460	1,592,242	-
No adjusted gross income	20,134	[2]294,697	548,441	-	14,059	[2]17,226	21,422	-	74,270	[2]765,603	1,089,812	-
Under $600	5,778	1,284	35,764	-	14,446	4,976	9,314	-	29,046	7,043	57,781	-
$600 under $1,000	(*)	(*)	(*)	-	13,872	10,871	10,004	-	22,024	18,212	35,448	-
$1,000 under $2,000	6,253	8,936	17,053	-	30,284	44,020	25,397	-	70,501	102,460	74,586	-
$2,000 under $3,000	6,044	19,417	35,455	-	28,982	73,321	21,042	-	59,904	151,251	60,656	-
$3,000 under $4,000				-	14,515	51,558	7,969	-	23,649	83,841	41,410	-
$4,000 under $5,000				-	9,702	43,190	8,629	-	23,543	105,168	29,980	-
$5,000 or more	12,603	197,165	175,302	-	14,228	165,977	10,667	-	36,112	411,088	202,569	-
Returns under $5,000	78,634	[1]149,556	699,827	9,600	265,970	[1]658,542	195,446	28,206	528,578	[1]484,066	1,555,863	50,608
Returns $5,000 under $10,000	92,954	708,209	155,753	69,830	405,470	3,090,256	269,335	315,842	802,100	6,129,134	607,991	569,503
Returns $10,000 under $15,000	74,465	916,381	135,662	109,122	440,993	5,480,300	293,835	717,677	680,297	8,304,860	563,042	1,033,095
Returns $15,000 or more	181,485	8,510,600	1,137,554	2,378,325	754,108	22,308,263	551,797	5,080,962	604,785	18,206,918	1,443,900	4,224,584

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

Table 1.14—RETURNS WITH FARM NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	3,092,904	10,465,878	125,046,254	1,860,746	13,046,240	288,550	2,014,455	76,800	274,128	1,937,471	6,142,145	1,155,433	2,564,571
Taxable returns, total	2,263,435	7,482,030	23,850,567	1,574,358	12,297,535	234,392	1,865,727	50,529	131,048	1,416,135	5,411,057	847,300	1,568,118
Under $1,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)
$1,000 under $2,000	73,148	100,565	117,087	35,335	40,940	(*)	(*)	(*)	(*)	60,541	55,814	12,607	12,430
$2,000 under $3,000	121,067	230,389	304,899	61,181	118,576	8,252	15,123	6,060	7,304	91,239	129,413	29,828	38,816
$3,000 under $4,000	169,774	435,285	591,123	89,993	281,528	12,932	26,828			119,823	223,463	49,951	70,570
$4,000 under $5,000	208,618	602,286	940,954	134,379	505,041	15,158	37,127	7,192	7,602	136,786	291,624	71,832	85,442
$5,000 under $6,000	203,788	646,883	1,121,008	131,769	601,197	18,651	53,051			132,496	352,896	71,292	100,553
$6,000 under $7,000	205,834	681,991	1,332,669	153,762	829,441	20,674	58,437	9,892	9,039	122,671	384,059	83,163	112,640
$7,000 under $8,000	178,375	638,416	1,339,500	135,190	822,504	16,582	60,527			103,775	352,713	74,600	93,324
$8,000 under $9,000	172,046	660,732	1,462,409	133,870	935,514	17,386	60,922	6,407	6,884	106,662	379,247	65,384	91,913
$9,000 under $10,000	152,082	567,036	1,446,150	121,790	988,658	14,121	51,741			90,008	338,208	62,074	78,242
$10,000 under $15,000	453,378	1,703,126	5,474,228	352,177	3,531,749	45,203	218,044	8,986	14,157	268,422	1,283,367	184,956	265,753
$15,000 under $20,000	156,104	577,311	2,663,485	116,103	1,442,094	21,305	193,803	4,237	8,952	93,016	650,829	63,088	122,960
$20,000 under $25,000	63,023	232,190	1,398,972	41,309	584,352	12,840	171,007	1,912	4,654	39,273	356,733	23,750	74,305
$25,000 under $30,000	28,448	111,877	776,085	18,363	293,453	6,690	115,223	1,212	5,600	15,531	171,204	12,917	49,990
$30,000 under $50,000	45,079	173,722	1,705,495	27,822	535,322	13,104	362,545	1,903	13,433	22,446	288,936	22,633	126,170
$50,000 under $100,000	21,327	85,904	1,421,576	13,710	421,802	6,488	312,534	1,138	14,055	8,173	113,991	13,154	124,745
$100,000 under $200,000	5,646	23,215	753,977	4,054	242,721	1,296	93,943	529	10,337	1,530	27,838	4,116	62,634
$200,000 under $500,000	1,543	5,720	457,830	1,164	87,607	250	19,732	276	12,103	331	6,623	1,212	37,349
$500,000 under $1,000,000	306	1,116	206,662	240	19,345	47	7,012	73	7,304	35	1,212	271	11,129
$1,000,000 or more	163	580	332,918	136	14,808	20	4,538	41	7,288	27	770	136	9,037
Nontaxable returns, total	829,469	2,983,848	[1]1,195,690	286,388	748,705	54,158	148,727	26,271	143,082	521,336	731,089	308,133	996,455
No adjusted gross income	115,196	372,986	[2]508,219	39,423	125,830	7,225	28,252	9,958	94,928	7,486	21,071	107,710	591,402
Under $600	112,129	295,902	38,957	18,946	27,615	9,783	10,798	6,785	10,272	76,686	26,761	35,443	56,587
$600 under $1,000	108,571	271,295	86,277	27,621	27,933					81,003	46,774	27,568	30,556
$1,000 under $2,000	193,145	604,704	281,946	51,889	70,535	13,208	20,320			148,757	140,478	44,388	65,060
$2,000 under $3,000	129,003	509,836	317,292	57,125	127,138	9,120	20,720	6,299	10,291	93,848	139,653	35,155	67,167
$3,000 under $4,000	68,233	327,579	235,575	34,219	110,380	6,641	17,931			42,821	89,487	25,412	52,100
$4,000 under $5,000	46,900	262,633	208,240	27,999	109,226	8,181	50,706	3,229	27,591	29,983	68,979	16,917	34,131
$5,000 or more	56,292	338,913	535,622	29,166	150,048					40,752	197,886	15,540	99,452
Returns under $5,000	1,349,470	4,017,146	[1]2,617,670	580,121	1,545,625	89,519	193,663	34,707	129,311	892,323	1,235,633	457,147	1,104,376
Returns $5,000 under $10,000	963,399	3,507,016	7,028,964	702,847	4,292,967	90,962	305,578	21,348	24,828	593,381	1,972,721	370,018	526,697
Returns $10,000 under $15,000	456,373	1,720,609	5,507,999	353,863	3,539,912	45,631	223,193	9,037	16,274	270,577	1,302,966	185,796	273,977
Returns $15,000 or more	323,662	1,221,107	9,891,621	223,915	3,667,736	62,438	1,292,021	11,708	103,715	181,190	1,630,825	142,472	659,521

Adjusted gross income classes	Partnerships				Small Business Corporations				Sales of capital assets			
	Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Grand total	110,533	1,062,801	42,371	218,923	19,878	210,147	11,049	74,311	1,078,445	2,377,481	123,953	71,049
Taxable returns, total	93,893	962,216	27,612	132,716	18,969	200,120	7,228	35,894	834,684	2,003,680	95,976	55,471
Under $1,000	-	-	-	-	-	-	-	-	(*)	(*)	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	-	-	-	-	20,500	9,182	4,082	2,072
$2,000 under $3,000	4,911	11,303	(*)	(*)	-	-	(*)	(*)	33,977	22,640		
$3,000 under $4,000					-	-	-	-	54,501	39,226	6,091	2,728
$4,000 under $5,000	8,411	22,120	2,754	5,287	(*)	(*)	(*)	(*)	71,456	63,096	8,699	3,563
$5,000 under $6,000					(*)	(*)	(*)	(*)	73,337	72,684		
$6,000 under $7,000	9,628	33,701					(*)	(*)	68,848	73,528	7,170	3,148
$7,000 under $8,000			4,223	4,916	3,415	3,768	(*)	(*)	62,830	63,056	7,247	3,112
$8,000 under $9,000							(*)	(*)	60,129	60,580	5,177	2,331
$9,000 under $10,000	8,186	42,103			(*)	(*)	(*)	(*)	50,415	51,160	5,413	3,229
$10,000 under $15,000	20,872	115,559	5,987	17,924	3,506	12,752	1,940	5,090	172,850	234,368	19,172	10,836
$15,000 under $20,000	11,784	90,632	3,415	6,136	2,287	11,964	1,101	3,662	70,069	168,502	10,898	6,959
$20,000 under $25,000	5,401	57,739	2,056	7,122	1,861	14,294	738	3,657	33,393	111,758	5,881	4,015
$25,000 under $30,000	5,746	69,063	1,626	6,824	1,162	11,571	378	649	15,920	74,222	3,531	2,716
$30,000 under $50,000	9,865	176,985	3,075	14,039	3,388	42,709	896	4,078	26,791	170,092	7,119	5,922
$50,000 under $100,000	6,363	208,029	2,498	24,299	2,227	54,634	567	5,538	13,370	172,957	4,293	3,732
$100,000 under $200,000	1,556	76,640	953	14,004	517	25,257	260	3,698	3,941	147,252	951	873
$200,000 under $500,000	394	34,966	445	15,572	127	13,747	109	2,634	1,277	167,346	198	183
$500,000 under $1,000,000	76	11,026	104	6,620	26	4,322	50	2,188	270	95,846	32	30
$1,000,000 or more	30	11,258	63	9,162	10	2,971	26	2,188	140	206,057	22	22
Nontaxable returns, total	16,640	100,587	14,759	86,210	909	10,028	3,821	38,417	243,761	373,802	27,977	15,580
No adjusted gross income	3,508	16,460	3,687	47,901	(*)	(*)	(*)	(*)	33,635	113,117	6,568	5,582
Under $600	3,570	8,119	3,705	7,957	-	-	(*)	(*)	21,852	17,678	3,727	1,271
$600 under $1,000					-	-	(*)	(*)	21,516	13,004		
$1,000 under $2,000					(*)	(*)	(*)	(*)	51,119	38,053	8,974	4,560
$2,000 under $3,000					(*)	(*)	(*)	(*)	38,447	29,408		
$3,000 under $4,000	5,391	15,907	5,875	7,796	(*)	(*)	2,539	16,339	25,989	26,169	4,720	2,339
$4,000 under $5,000					(*)	(*)			19,746	20,077		
$5,000 or more	4,171	60,101	1,492	22,556	(*)	(*)			31,457	116,296	3,988	1,828
Returns under $5,000	20,582	57,135	14,843	65,517	719	4,309	3,557	25,367	393,408	391,778	38,497	21,350
Returns $5,000 under $10,000	27,288	106,038	6,739	12,773	3,868	5,884	1,194	2,987	344,225	366,898	32,991	14,052
Returns $10,000 under $15,000	21,126	119,949	6,149	18,173	3,588	12,811	1,988	6,981	174,457	239,811	19,235	10,895
Returns $15,000 or more	41,537	779,679	14,640	122,460	11,703	187,143	4,310	38,976	166,355	1,378,994	33,230	24,752

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

Table 1.14—RETURNS WITH FARM NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Ordinary gain from sales of depreciable property		Sales of property *other* than capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
			Net gain		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Grand total	102,758	93,625	24,087	22,214	77,633	79,077	408,096	1,091,147	1,710,950	1,514,670	99,888	199,517
Taxable returns, total	82,210	77,807	18,740	16,965	54,711	36,029	342,860	968,213	1,357,692	1,275,338	68,266	155,485
Under $1,000	-	-	-	-	-	-	-	-	(*)	(*)	-	-
$1,000 under $2,000	9,319	5,109	(*)	(*)	(*)	(*)	(*)	(*)	36,391	14,092	9,503	14,050
$2,000 under $3,000			3,671	1,674	6,972	2,814	9,265	1,587	66,428	36,446		
$3,000 under $4,000							13,843	5,707	85,472	53,241		
$4,000 under $5,000	10,469	3,729					20,291	8,468	100,633	72,932	10,166	17,774
$5,000 under $6,000			4,271	1,712	6,114	3,302	17,803	7,169	101,354	68,922		
$6,000 under $7,000	5,161	2,386					21,783	11,313	110,995	62,323	7,540	13,342
$7,000 under $8,000	5,653	2,433			9,460	5,967	19,282	9,764	95,693	62,934		
$8,000 under $9,000	6,147	6,280	3,730	3,527			19,265	13,703	99,496	54,396	6,689	17,683
$9,000 under $10,000	3,767	1,506			8,752	4,292	15,651	9,290	88,128	51,240	9,129	15,503
$10,000 under $15,000	18,892	15,639	3,600	2,896	12,682	6,541	73,498	58,630	302,801	214,065	12,136	32,647
$15,000 under $20,000	9,495	11,276	959	884	4,580	3,229	41,637	51,257	123,616	131,991	5,866	15,876
$20,000 under $25,000	3,941	5,317	958	1,771	2,011	2,612	24,769	45,099	53,112	97,685	2,412	7,403
$25,000 under $30,000	2,385	4,787	224	607	901	432	14,306	27,325	24,993	48,785	934	3,231
$30,000 under $50,000	4,022	9,014	564	981	1,629	2,128	26,332	109,190	40,416	112,417	1,783	6,423
$50,000 under $100,000	2,017	5,905	265	1,466	1,101	2,160	15,747	159,568	19,803	85,037	1,380	5,955
$100,000 under $200,000	655	3,025	113	873	324	1,115	4,582	144,889	5,411	48,827	486	3,287
$200,000 under $500,000	212	1,161	37	289	137	948	1,430	143,911	1,486	28,951	182	1,405
$500,000 under $1,000,000	46	155	8	64	31	373	292	70,398	297	11,126	36	680
$1,000,000 or more	29	85	5	187	16	116	159	90,600	162	19,425	24	226
Nontaxable returns, total	20,548	15,820	5,347	5,252	22,922	43,050	65,236	122,935	353,258	239,329	31,622	44,033
No adjusted gross income	5,128	7,387	(*)	(*)	6,117	25,257	10,298	22,183	44,333	38,031	(*)	(*)
Under $600	4,249	2,016	3,032	1,295	(*)	(*)	7,965	3,305	36,298	12,641	8,631	9,592
$600 under $1,000					8,181	8,755			48,341	15,083		
$1,000 under $2,000							17,007	6,664	89,036	43,226		
$2,000 under $3,000	5,266	2,566	(*)	(*)	4,494	5,159	13,559	3,071	59,572	48,899	10,114	11,911
$3,000 under $4,000			(*)	(*)			9,648	5,484	31,313	28,284		
$4,000 under $5,000	5,905	3,851	(*)	(*)	3,271	3,071	6,759	82,228	18,035	15,991	10,287	18,586
$5,000 or more									26,330	37,174		
Returns under $5,000	30,690	19,718	8,605	6,291	26,624	42,793	104,801	56,814	616,857	379,370	49,860	72,123
Returns $5,000 under $10,000	29,818	16,343	8,663	5,468	26,741	15,038	99,033	55,774	518,931	318,011	24,711	49,587
Returns $10,000 under $15,000	18,952	15,727	3,600	2,896	13,221	7,007	73,990	60,579	304,228	215,649	12,159	32,651
Returns $15,000 or more	23,298	41,837	3,219	7,559	11,047	14,239	130,272	917,980	270,934	601,640	13,158	45,156

Adjusted gross income classes	Rents				Royalties				Estates and trusts			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Grand total	484,395	617,912	138,978	142,035	111,302	243,970	5,882	10,490	37,534	90,806	2,894	6,623
Taxable returns, total	355,266	492,988	111,586	104,369	85,614	212,948	3,707	8,838	31,242	80,040	2,440	4,078
Under $1,000	22,971	14,416	-	-	6,490	4,734	-	-	-	-	-	-
$1,000 under $2,000			4,271	1,603			-	-			-	-
$2,000 under $3,000	23,222	21,721	9,848	3,268	12,905	6,433	-	-	4,171	4,720	(*)	(*)
$3,000 under $4,000	32,646	33,413	12,529	5,693			-	-			(*)	(*)
$4,000 under $5,000	30,683	39,754					-	-			(*)	(*)
$5,000 under $6,000	30,256	25,186	9,191	3,501	10,842	10,006	(*)	(*)	4,020	4,343	-	-
$6,000 under $7,000	27,111	28,105					(*)	(*)			(*)	(*)
$7,000 under $8,000	24,636	26,708	10,404	7,921	11,087	14,051	(*)	(*)				
$8,000 under $9,000	17,886	14,006	6,953	2,387	20,334	36,755	-	-	5,893	5,438	-	-
$9,000 under $10,000	65,864	79,926	26,156	13,845			(*)	(*)			(*)	(*)
$10,000 under $15,000	30,830	47,038	11,296	11,811	8,550	16,945	598	923	5,132	5,436		
$15,000 under $20,000	16,266	39,755	6,000	6,605	4,784	13,341	516	1,405	3,097	6,317	1,094	577
$20,000 under $25,000	8,047	16,912	3,577	6,465	1,846	10,466	166	1,301	2,139	4,657		
$25,000 under $30,000	15,185	47,426	6,169	13,090	4,458	25,426	(*)	(*)	1,046	3,314		
$30,000 under $50,000	7,208	34,689	3,373	10,790	2,853	25,091	411	792	2,673	8,081	415	1,224
$50,000 under $100,000	1,804	15,592	1,371	8,829	1,004	19,219	287	1,813	1,878	13,749	174	626
$100,000 under $200,000	510	6,234	315	3,404	349	12,397	110	982	756	10,249	89	564
$200,000 under $500,000	98	1,621	78	1,123	76	8,509	37	774	333	7,318	27	190
$500,000 under $1,000,000	43	486	55	4,034	36	9,575	13	151	68	3,650	12	111
$1,000,000 or more							6	227	36	2,768	10	62
Nontaxable returns, total	129,129	124,926	27,392	37,669	25,688	31,023	2,175	1,653	6,292	10,768	454	2,542
No adjusted gross income	14,977	22,556	4,071	17,465	4,127	8,724	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	12,535	9,952	2,973	762	5,181	1,595	(*)	(*)	2,636	2,499	(*)	(*)
$600 under $1,000	15,061	6,998					(*)	(*)				
$1,000 under $2,000	38,519	29,855	5,002	4,032	6,419	6,333	(*)	(*)			-	-
$2,000 under $3,000	19,787	16,962	7,263	4,228			-	-			-	-
$3,000 under $4,000	13,542	18,302			6,814	4,621	(*)	(*)			(*)	(*)
$4,000 under $5,000	14,708	20,301	8,083	11,182			-	-	2,842	5,206	-	-
$5,000 or more					3,147	9,750	(*)	(*)			(*)	(*)
Returns under $5,000	198,480	179,085	43,000	36,547	41,936	32,439	(*)	(*)	10,809	12,108	972	1,765
Returns $5,000 under $10,000	138,922	141,749	37,174	21,243	27,794	34,101	(*)	(*)	9,301	9,701	245	1,276
Returns $10,000 under $15,000	66,323	80,446	26,249	14,463	17,327	31,985	620	1,065	5,158	5,618	497	143
Returns $15,000 or more	80,670	216,632	32,555	69,782	24,245	145,445	1,640	7,995	12,266	63,379	1,180	3,439

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

Table 1.14—RETURNS WITH FARM NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Other sources (net)[3]	Total deductions	Standard deduction						Itemized deductions		Exemptions (Amount)	Number of returns with no taxable income
			Total		Minimum		10 percent		Number	Amount		
			Number	Amount	Number	Amount	Number	Amount				
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Grand total	-239,574	4,143,829	1,747,318	1,141,508	928,571	502,009	818,747	639,499	1,230,390	3,002,320	6,279,527	739,286
Taxable returns, total	-92,910	3,459,721	1,171,571	832,719	390,699	203,794	780,872	628,927	1,091,864	2,627,003	4,489,220	-
Under $1,000	-	1,005	(*)	(*)	(*)	(*)	-	-	(*)	(*)	2,212	-
$1,000 under $2,000	821	25,491	59,419	19,523	59,084	19,471	} 19,508	6,308	{ 13,729	5,968	60,339	-
$2,000 under $3,000	368	57,143	85,398	33,088	82,630	32,369			{ 35,669	24,055	138,233	-
$3,000 under $4,000	-2,472	105,146	107,182	50,379	90,777	44,842			{ 62,592	54,767	261,171	-
$4,000 under $5,000	-2,632	151,037	124,563	65,171	69,128	40,495	55,435	24,677	84,055	85,866	361,372	-
$5,000 under $6,000	4,367	169,439	119,994	71,336	41,666	28,592	78,328	42,744	83,794	98,103	388,130	-
$6,000 under $7,000	-10,323	191,993	121,389	80,781	22,199	17,073	99,190	63,709	84,445	111,212	409,195	-
$7,000 under $8,000	-1,570	198,004	98,079	75,507	13,297	11,766	84,782	63,741	80,296	122,497	383,050	-
$8,000 under $9,000	-12,567	230,294	83,967	71,879	7,125	6,739	76,842	65,140	88,079	158,415	396,439	-
$9,000 under $10,000	-6,879	206,731	75,626	71,814	1,442	1,442	74,184	70,372	76,456	134,917	340,222	-
$10,000 under $15,000	-26,324	724,875	209,287	208,921	-	-	209,287	208,921	244,091	515,954	1,021,876	-
$15,000 under $20,000	-10,684	324,461	53,449	53,448	-	-	53,449	53,448	102,655	271,014	346,387	-
$20,000 under $25,000	-7,442	170,254	16,152	16,152	-	-	16,152	16,152	46,871	154,102	139,314	-
$25,000 under $30,000	-1,109	97,029	5,885	5,885	-	-	5,885	5,885	22,563	91,144	67,126	-
$30,000 under $50,000	-9,167	220,611	6,384	6,384	-	-	6,384	6,384	38,695	214,227	104,233	-
$50,000 under $100,000	-6,042	216,489	1,296	1,296	-	-	1,296	1,296	20,031	215,193	51,542	-
$100,000 under $200,000	-2,592	140,463	129	129	-	-	129	129	5,517	140,334	13,929	-
$200,000 under $500,000	-690	111,343	19	19	-	-	19	19	1,524	111,324	3,432	-
$500,000 under $1,000,000	726	52,423	2	2	-	-	2	2	304	52,421	670	-
$1,000,000 or more	1,301	65,490	-	-	-	-	-	-	163	65,490	348	-
Nontaxable returns, total	-146,664	684,109	575,747	308,792	537,872	298,217	37,875	10,576	138,526	375,318	1,790,309	739,286
No adjusted gross income	-121,644	-	-	-	-	-	-	-	-	-	223,792	115,196
Under $600	-3,988	52,372	108,062	47,355	101,364	47,092	6,698	263	} 6,977	6,874	{ 177,541	112,129
$600 under $1,000	843	46,336	105,661	44,479	98,124	43,857	7,537	622			{ 162,777	107,566
$1,000 under $2,000	96	108,745	164,333	82,668	156,450	81,494	7,883	1,175	28,812	26,076	362,822	183,923
$2,000 under $3,000	-4,886	98,304	102,517	62,078	100,505	61,613	} 7,372	2,501	{ 26,486	36,226	305,902	117,882
$3,000 under $4,000	-3,470	76,217	40,083	28,362	37,031	27,323			{ 28,150	47,856	196,547	52,313
$4,000 under $5,000	-3,192	56,497	28,654	22,368	26,346	21,371			{ 18,246	34,129	157,580	29,661
$5,000 or more	-10,423	245,638	26,437	21,482	18,052	15,467	8,385	6,015	29,855	224,157	203,348	20,616
Returns under $5,000	-140,156	778,293	929,223	456,475	824,790	420,931	104,433	35,544	305,051	321,818	2,410,288	718,670
Returns $5,000 under $10,000	-32,749	1,094,987	523,691	390,999	103,781	81,078	419,910	309,921	439,708	703,988	2,104,210	19,241
Returns $10,000 under $15,000	-27,213	733,987	210,684	210,317	-	-	210,684	210,317	245,689	523,669	1,032,365	481
Returns $15,000 or more	-39,456	1,536,562	83,720	83,717	-	-	83,720	83,717	239,942	1,452,845	732,664	894

Adjusted gross income classes	Taxable income		Income tax before credits	Surcharge		Tax credits						Other tax credits[4]
						Retirement income credit		Investment credit		Foreign tax		
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Grand total	2,353,618	16,067,357	3,674,632	1,815,978	353,158	86,936	9,956	466,594	100,854	5,955	35,040	4,286
Taxable returns, total	2,263,435	15,901,658	3,629,206	1,796,115	349,519	69,056	8,345	401,677	81,750	5,475	7,428	3,257
Under $1,000	(*)	(*)	(*)	-	-	-	-	} 11,960	503	{ -	-	19
$1,000 under $2,000	73,148	31,257	4,387	(*)	(*)	(*)	(*)			{ -	-	250
$2,000 under $3,000	121,067	109,524	15,757	34,083	494	(*)	(*)			-	-	
$3,000 under $4,000	169,774	224,807	33,256	50,934	1,193	7,875	696	23,148	1,892	-	-	266
$4,000 under $5,000	208,618	428,544	64,688	116,758	3,219	9,880	1,250	27,290	2,579	-	-	201
$5,000 under $6,000	203,788	563,440	87,435	153,388	6,162	13,433	1,574	35,304	3,877	-	-	126
$6,000 under $7,000	205,834	731,482	115,894	182,755	10,142	} 7,932	1,046	{ 36,457	5,536	-	-	132
$7,000 under $8,000	178,375	758,448	122,635	166,688	11,472			{ 34,686	5,723	(*)	(*)	156
$8,000 under $9,000	172,046	835,679	137,239	164,211	13,169	} 6,290	857	{ 31,295	5,488	(*)	(*)	341
$9,000 under $10,000	152,082	899,199	150,977	150,777	15,044			{ 28,213	4,510	-	-	430
$10,000 under $15,000	453,378	3,727,477	662,154	453,251	65,901	10,876	1,446	92,739	19,940	(*)	(*)	459
$15,000 under $20,000	156,104	1,992,641	388,959	155,506	38,684	2,765	364	32,951	9,307	(*)	(*)	233
$20,000 under $25,000	63,023	1,089,405	231,018	62,969	23,001	2,282	355	16,347	5,611	567	34	49
$25,000 under $30,000	28,448	611,930	139,581	28,435	13,925	816	115	7,661	2,724	307	125	83
$30,000 under $50,000	45,079	1,380,652	374,209	45,059	37,328	1,442	208	12,925	5,393	1,359	457	196
$50,000 under $100,000	21,327	1,153,555	412,734	21,305	41,140	955	135	7,377	4,165	1,086	337	153
$100,000 under $200,000	5,646	599,588	274,450	5,640	27,379	309	45	2,356	1,584	721	439	91
$200,000 under $500,000	1,543	343,056	180,345	1,543	17,990	139	19	708	1,140	368	679	53
$500,000 under $1,000,000	306	153,570	84,914	306	8,443	31	5	165	1,114	94	452	19
$1,000,000 or more	163	267,081	148,543	163	14,825	12	1	95	664	63	4,746	-
Nontaxable returns, total	90,183	165,700	45,427	19,863	3,638	17,880	1,613	64,917	19,104	(*)	(*)	1,030
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	(*)	(*)	8	-	-	-	-	-	-	-	-	8
$1,000 under $2,000	9,222	2,641	340	-	-	} 6,763	324	11,231	1,054	{ -	-	-
$2,000 under $3,000	11,121	6,999	960							-	-	-
$3,000 under $4,000	15,920	10,488	1,522	3,732	90			{ 7,481	1,130	-	-	-
$4,000 under $5,000	17,239	15,987	2,268			} 11,117	1,289	{ 13,386	1,927	-	-	39
$5,000 or more	35,676	129,524	40,329	16,131	3,548			32,819	14,993	(*)	(*)	983
Returns under $5,000	630,800	830,631	123,217	207,851	5,004	37,904	3,392	94,496	9,085	-	-	784
Returns $5,000 under $10,000	944,158	3,851,105	623,678	830,805	56,464	29,384	3,868	195,535	34,561	(*)	(*)	1,259
Returns $10,000 under $15,000	455,892	3,742,764	664,739	455,400	66,151	10,876	1,446	95,061	22,457	(*)	(*)	819
Returns $15,000 or more	322,768	7,642,857	2,262,998	321,922	225,539	8,772	1,250	81,502	34,751	5,022	34,806	1,424

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

Table 1.14—RETURNS WITH FARM NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Income tax after credits	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
						Income tax withheld[5]		Refundable credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Grand total	3,878,068	107,907	20,588	1,560,273	392,081	1,593,013	1,800,675	1,235,974	93,164
Taxable returns, total	3,878,068	90,705	16,784	1,170,466	338,860	1,406,523	1,739,614	899,953	67,363
Under $1,000	30			(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	4,230			43,624	3,546	23,951	4,004	19,271	1,006
$2,000 under $3,000	15,429	6,368	389	76,322	9,315	46,633	10,874	46,818	2,480
$3,000 under $4,000	31,609			98,269	16,157	73,894	25,236	69,315	4,125
$4,000 under $5,000	63,897	9,790	1,718	112,362	21,447	115,428	48,261	87,657	5,790
$5,000 under $6,000	88,038			116,967	26,599	118,482	65,077	86,162	5,977
$6,000 under $7,000	119,650	5,847	672	114,072	29,393	140,451	93,708	79,014	5,654
$7,000 under $8,000	127,920	7,969	1,020	96,126	28,883	123,394	95,327	83,713	5,439
$8,000 under $9,000	144,025	4,626	625	82,359	27,108	121,785	111,299	72,636	5,000
$9,000 under $10,000	160,795	5,482	887	68,511	24,034	114,135	126,771	62,677	4,148
$10,000 under $15,000	706,140	25,338	3,921	198,024	77,282	331,406	493,157	184,607	14,013
$15,000 under $20,000	417,676	10,057	1,894	73,664	32,245	105,909	223,056	56,909	4,984
$20,000 under $25,000	247,974	4,883	1,231	33,580	15,931	36,089	97,792	22,607	2,402
$25,000 under $30,000	150,458	2,200	601	15,928	7,632	15,386	50,117	8,810	943
$30,000 under $50,000	405,287	4,325	1,514	25,678	12,731	22,612	102,378	12,134	1,745
$50,000 under $100,000	449,077	2,364	1,177	10,544	5,278	11,066	98,537	4,541	2,279
$100,000 under $200,000	299,666	1,053	657	1,942	941	3,346	63,312	1,711	551
$200,000 under $500,000	196,444	298	312	390	192	933	22,820	501	545
$500,000 under $1,000,000	91,768	64	51	72	27	174	4,385	123	234
$1,000,000 or more	157,957	41	115	22	9	108	3,427	77	32
Nontaxable returns, total	-	17,202	3,802	389,807	53,225	186,490	61,063	336,021	25,801
No adjusted gross income	-	(*)	(*)	23,650	2,861	26,485	13,194	52,382	5,034
Under $600	-			31,655	2,133	9,276	2,329	36,686	2,012
$600 under $1,000	-	2,302	300	50,283	3,057	17,505	2,254	33,549	1,850
$1,000 under $2,000	-			106,160	9,880	30,954	4,277	65,688	3,954
$2,000 under $3,000	-			74,543	9,571	38,680	9,919	56,536	3,979
$3,000 under $4,000	-	4,813	879	36,319	6,607	23,921	7,149	28,395	2,606
$4,000 under $5,000	-			25,071	5,210	20,660	8,285	24,571	2,140
$5,000 or more	-	5,918	1,695	42,126	13,906	19,009	13,656	38,214	4,226
Returns under $5,000	115,196	22,299	3,464	680,268	89,892	428,728	135,855	521,538	34,993
Returns $5,000 under $10,000	640,427	33,768	5,023	516,513	148,209	636,141	500,863	419,401	29,822
Returns $10,000 under $15,000	706,140	26,034	4,245	200,703	78,529	332,039	493,921	186,603	14,275
Returns $15,000 or more	2,416,305	25,806	7,856	162,789	75,451	196,105	670,036	108,432	14,074

Adjusted gross income classes	Taxpayments--Continued		Tax due at time filing		Overpayment					
	Payments on 1969 declaration				Total		Refund		Credit on 1970 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
Grand total	410,260	1,306,740	1,713,494	1,624,170	1,167,826	534,214	1,066,577	409,221	124,350	124,995
Taxable returns, total	373,782	1,273,949	1,398,022	1,588,715	861,208	435,896	775,622	325,991	103,676	109,908
Under $1,000	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	1,394	268	52,774	5,403	20,039	2,873	19,315	2,636	3,698	1,125
$2,000 under $3,000	8,805	2,587	85,038	16,069	35,024	7,158	32,568	6,270		
$3,000 under $4,000	15,364	6,271	112,823	29,351	56,281	16,967	51,569	15,104	5,219	1,863
$4,000 under $5,000	18,559	8,841	131,395	43,968	76,888	20,549	72,095	18,291	6,506	2,258
$5,000 under $6,000	23,122	13,373	127,673	57,101	75,947	26,142	68,290	22,535	9,621	3,606
$6,000 under $7,000	24,424	14,689	124,177	63,631	81,657	27,970	76,496	26,432	5,886	1,539
$7,000 under $8,000	23,406	17,612	101,036	66,298	76,491	26,851	71,779	23,686	5,879	3,166
$8,000 under $9,000	20,639	15,828	95,631	69,473	76,415	29,843	71,825	27,440	5,726	2,403
$9,000 under $10,000	20,541	20,819	76,213	61,782	75,535	27,804	70,517	25,885	5,841	1,919
$10,000 under $15,000	73,502	81,380	264,684	281,765	188,503	82,971	174,811	74,179	17,379	8,792
$15,000 under $20,000	47,228	81,531	104,376	175,060	51,574	32,798	41,427	24,118	12,286	8,680
$20,000 under $25,000	27,911	76,984	44,805	108,654	18,166	20,691	11,527	11,411	7,719	9,280
$25,000 under $30,000	15,036	55,269	21,341	65,164	7,097	12,797	4,310	6,605	3,566	6,192
$30,000 under $50,000	30,244	196,334	32,128	151,417	12,856	32,323	5,304	14,843	8,626	17,481
$50,000 under $100,000	17,190	245,369	15,972	138,748	5,351	29,408	1,863	12,258	4,207	17,150
$100,000 under $200,000	4,567	166,157	4,152	88,526	1,491	17,299	411	6,233	1,260	11,067
$200,000 under $500,000	1,416	120,575	1,110	65,081	432	12,066	135	4,730	358	7,336
$500,000 under $1,000,000	286	60,888	218	32,375	88	6,034	25	2,474	76	3,560
$1,000,000 or more	148	89,174	131	68,733	32	3,285	14	794	23	2,491
Nontaxable returns, total	36,478	32,791	315,472	35,460	306,618	98,318	290,955	83,229	20,674	15,088
No adjusted gross income	7,147	7,894	17,207	1,894	62,824	24,225	59,382	19,512	4,673	4,713
Under $600	1,819	1,740	26,788	1,485	36,267	5,388	35,749	4,807	2,937	787
$600 under $1,000	2,270	505	42,658	2,193	36,266	3,699	34,591	3,493		
$1,000 under $2,000	5,960	1,446	88,247	6,796	47,885	6,354	45,117	5,782	6,044	1,499
$2,000 under $3,000	5,676	2,606	59,683	5,954	50,481	12,749	48,269	11,822		
$3,000 under $4,000	5,029	2,176	28,060	4,015	28,793	9,324	27,437	8,021	2,997	2,204
$4,000 under $5,000	2,376	1,761	19,198	3,723	23,246	10,131	22,340	9,229		
$5,000 or more	6,201	14,663	33,631	9,400	20,856	26,448	18,070	20,563	4,023	5,885
Returns under $5,000	74,399	36,096	666,216	120,965	475,335	119,483	449,773	105,034	32,074	14,450
Returns $5,000 under $10,000	116,607	86,914	555,583	326,329	404,844	150,332	375,526	135,993	35,855	14,339
Returns $10,000 under $15,000	74,419	82,849	266,731	282,743	189,427	84,916	175,542	75,417	17,533	9,499
Returns $15,000 or more	144,835	1,100,881	224,964	894,133	98,220	179,483	65,736	92,777	38,888	86,707

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit.
[2]Deficit.
[3]Other sources net less statutory adjustments to adjusted gross income. See "Other sources (net)" in "Explanation of Classifications and Terms."
[4]Includes unspecified tax credits.
[5]Includes excess social security taxes withheld.
NOTE: Amount detail may not add to total because of rounding.

Table 1.15—RETURNS WITH FARM NET PROFIT OR LOSS: NUMBER OF RETURNS BY SIZE OF FARM AND NONFARM INCOME BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income and farm net profit or loss classes	Taxable returns															
	All returns	Returns with farm profit or loss only	Returns with net nonfarm income, by size of net nonfarm income							Returns with net nonfarm loss, by size of net nonfarm loss						
			Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 or more	Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ALL RETURNS WITH AND WITHOUT FARM NET PROFIT BY ADJUSTED GROSS INCOME CLASSES																
Total	2,263,435	66,132	2,176,398	457,122	425,910	651,786	547,342	62,320	31,918	20,905	19,053	1,052	440	256	76	28
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	76,834	10,465	65,865	58,357	6,837	(*)	-	-	-	(*)	(*)	-	-	-	-	-
$2,000 under $5,000	499,459	26,536	466,662	173,107	224,453	66,613	(*)	(*)	(*)	6,261	6,255	(*)	(*)	-	-	-
$5,000 under $10,000	912,125	19,683	883,605	156,388	138,878	496,265	91,613	(*)	(*)	8,837	8,008	(*)	(*)	(*)	(*)	-
$10,000 under $25,000	672,505	8,859	659,046	65,703	52,865	84,311	443,471	12,111	585	4,600	3,783	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	73,527	511	72,441	3,373	2,659	3,604	9,362	48,225	5,218	575	446	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	21,327	(*)	21,141	185	208	312	411	1,527	18,498	112	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 or more	7,658	4	7,638	9	10	10	32	58	7,519	16	1	3	2	1	2	7
Returns With Farm Net Profit By Size of Farm Net Profit																
Total	1,416,135	66,132	1,329,098	451,687	335,224	320,374	194,895	19,724	7,194	20,905	19,053	1,052	440	256	76	28
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	63,891	10,465	52,922	52,922	-	-	-	-	-	(*)	(*)	-	-	-	-	-
$2,000 under $5,000	347,848	26,536	315,051	173,107	140,604	(*)	-	-	-	6,261	6,255	(*)	(*)	(*)	-	-
$5,000 under $10,000	555,612	19,683	527,092	156,388	138,878	230,797	(*)	-	-	8,837	8,008	(*)	(*)	(*)	(*)	-
$10,000 under $25,000	400,711	8,859	387,252	65,703	52,865	84,311	184,061	(*)	-	4,600	3,783	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	37,977	511	36,891	3,373	2,659	3,604	9,362	17,827	(*)	575	446	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	8,173	(*)	7,987	185	208	312	411	1,527	5,344	112	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 or more	1,923	4	1,903	9	10	10	32	58	1,784	16	1	3	2	1	2	7
Under $1,000																
Total	483,200	(*)	482,530	51,873	122,730	177,173	118,459	9,124	3,171	-	-	-	-	-	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	34,925	(*)	34,255	34,255	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $5,000	123,583	-	123,583	17,618	105,295	(*)	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	184,143	-	184,143	-	17,435	165,679	(*)	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	128,324	-	128,324	-	-	10,824	117,240	(*)	-	-	-	-	-	-	-	-
$25,000 under $50,000	9,056	-	9,056	-	-	-	(*)	8,844	(*)	-	-	-	-	-	-	-
$50,000 under $100,000	2,589	-	2,589	-	-	-	-	(*)	2,569	-	-	-	-	-	-	-
$100,000 or more	580	-	580	-	-	-	-	-	580	-	-	-	-	-	-	-
$1,000 under $2,000																
Total	205,727	9,795	195,597	56,990	52,304	50,403	31,803	3,070	1,027	(*)	(*)	-	-	-	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	28,797	9,795	18,667	18,667	-	-	-	-	-	(*)	(*)	-	-	-	-	-
$2,000 under $5,000	66,696	-	66,696	38,323	27,703	(*)	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	64,993	-	64,993	-	24,601	40,392	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	40,598	-	40,598	-	-	9,341	31,257	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	3,597	-	3,597	-	-	-	546	3,029	(*)	-	-	-	-	-	-	-
$50,000 under $100,000	865	-	865	-	-	-	-	(*)	824	-	-	-	-	-	-	-
$100,000 or more	181	-	181	-	-	-	-	-	181	-	-	-	-	-	-	-
$2,000 under $5,000																
Total	346,759	26,536	314,483	156,788	77,075	49,914	25,583	3,832	1,291	5,740	5,739	(*)	-	-	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	(*)	-	-	-	-	-	-	-	-	(*)	(*)	-	-	-	-	-
$2,000 under $5,000	156,802	26,536	124,695	117,089	7,606	-	-	-	-	5,571	5,570	(*)	-	-	-	-
$5,000 under $10,000	133,894	-	133,894	39,699	69,469	24,726	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	49,382	-	49,382	-	-	25,188	24,142	(*)	-	-	-	-	-	-	-	-
$25,000 under $50,000	5,041	-	5,041	-	-	-	1,441	3,600	-	-	-	-	-	-	-	-
$50,000 under $100,000	1,138	-	1,138	-	-	-	-	180	958	-	-	-	-	-	-	-
$100,000 or more	333	-	333	-	-	-	-	-	333	-	-	-	-	-	-	-
$5,000 under $10,000																
Total	258,524	19,683	230,547	130,171	56,216	29,401	12,032	1,977	750	8,294	8,072	(*)	(*)	-	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	-	(*)	(*)	-	-	-	-	-	(*)	(*)	-	(*)	-	-	-
$5,000 under $10,000	171,353	19,683	144,062	116,689	27,373	-	-	-	-	7,608	7,387	(*)	-	-	-	-
$10,000 under $25,000	81,476	-	81,476	13,405	28,843	29,401	9,827	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	3,862	-	3,862	-	-	-	2,205	1,635	(*)	-	-	-	-	-	-	-
$50,000 under $100,000	859	-	859	-	-	-	-	342	517	-	-	-	-	-	-	-
$100,000 or more	211	-	211	-	-	-	-	-	211	-	-	-	-	-	-	-
$10,000 under $25,000																
Total	111,384	8,859	97,044	52,670	24,704	11,854	5,820	1,343	653	5,481	4,351	(*)	(*)	(*)	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	-	-	-	-	-	-	-	-	(*)	-	-	(*)	(*)	-	-
$5,000 under $10,000	1,203	-	-	-	-	-	-	-	-	1,203	(*)	(*)	(*)	(*)	-	-
$10,000 under $25,000	100,605	8,859	87,472	52,298	24,022	9,557	1,595	-	-	4,274	3,730	(*)	(*)	(*)	-	-
$25,000 under $50,000	8,295	-	8,295	372	682	2,297	4,225	719	-	-	-	-	-	-	-	-
$50,000 under $100,000	1,034	-	1,034	-	-	-	-	624	410	-	-	-	-	-	-	-
$100,000 or more	243	-	243	-	-	-	-	-	243	-	-	-	-	-	-	-
$25,000 or more																
Total	10,541	589	8,897	3,195	2,195	1,629	1,198	378	302	1,055	556	77	122	196	76	28
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	(*)	-	-	-	-	-	-	-	-	(*)	-	-	-	(*)	(*)	-
$10,000 under $25,000	326	-	-	-	-	-	-	-	-	326	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	8,126	511	7,040	3,001	1,977	1,307	755	-	-	575	446	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	1,688	(*)	1,502	185	208	312	411	320	(*)	112	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 or more	375	4	355	9	10	10	32	58	236	16	1	3	2	1	2	7

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

Table 1.15—RETURNS WITH FARM NET PROFIT OR LOSS: NUMBER OF RETURNS BY SIZE OF FARM AND NONFARM INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

Adjusted gross income and farm net profit or loss classes	All returns	Returns with farm profit or loss only	Taxable returns													
			Returns with net nonfarm income, by size of net nonfarm income							Returns with net nonfarm loss, by size of net nonfarm loss						
			Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 or more	Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 or more
Returns With Farm Net Loss By Size of Farm Net Loss	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	847,300	-	847,300	5,435	90,686	331,412	352,447	42,596	24,724	-	-	-	-	-	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	12,943	-	12,943	5,435	6,837	(*)	-	-	-	-	-	-	-	-	-	-
$2,000 under $5,000	151,611	-	151,611	-	83,849	65,273	(*)	(*)	(*)	-	-	-	-	-	-	-
$5,000 under $10,000	356,513	-	356,513	-	-	265,468	90,584	(*)	(*)	-	-	-	-	-	-	-
$10,000 under $25,000	271,794	-	271,794	-	-	-	259,410	11,799	585	-	-	-	-	-	-	-
$25,000 under $50,000	35,550	-	35,550	-	-	-	-	30,398	5,152	-	-	-	-	-	-	-
$50,000 under $100,000	13,154	-	13,154	-	-	-	-	-	13,154	-	-	-	-	-	-	-
$100,000 or more	5,735	-	5,735	-	-	-	-	-	5,735	-	-	-	-	-	-	-
Under $1,000																
Total	453,102	-	453,102	5,435	74,457	194,898	161,978	12,883	3,451	-	-	-	-	-	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	8,788	-	8,788	5,435	3,353	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $5,000	89,066	-	89,066	-	71,104	17,962	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	196,201	-	196,201	-	-	176,936	19,265	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	143,866	-	143,866	-	-	-	142,713	1,153	-	-	-	-	-	-	-	-
$25,000 under $50,000	11,919	-	11,919	-	-	-	-	11,730	(*)	-	-	-	-	-	-	-
$50,000 under $100,000	2,615	-	2,615	-	-	-	-	-	2,615	-	-	-	-	-	-	-
$100,000 or more	647	-	647	-	-	-	-	-	647	-	-	-	-	-	-	-
$1,000 under $2,000																
Total	199,284	-	199,284	-	15,000	88,049	87,026	6,520	2,689	-	-	-	-	-	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	2,811	-	2,811	-	2,811	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $5,000	34,063	-	34,063	-	12,189	21,874	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	89,865	-	89,865	-	-	66,175	23,690	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	64,172	-	64,172	-	-	-	63,336	836	-	-	-	-	-	-	-	-
$25,000 under $50,000	5,826	-	5,826	-	-	-	-	5,684	(*)	-	-	-	-	-	-	-
$50,000 under $100,000	1,742	-	1,742	-	-	-	-	-	1,742	-	-	-	-	-	-	-
$100,000 or more	805	-	805	-	-	-	-	-	805	-	-	-	-	-	-	-
$2,000 under $5,000																
Total	146,485	-	146,485	-	(*)	46,299	83,402	10,902	4,653	-	-	-	-	-	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	(*)	-	(*)	-	(*)	(*)	-	-	-	-	-	-	-	-	-	-
$2,000 under $5,000	24,240	-	24,240	-	(*)	23,607	(*)	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	59,863	-	59,863	-	-	22,357	37,506	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	48,650	-	48,650	-	-	-	45,819	2,831	-	-	-	-	-	-	-	-
$25,000 under $50,000	8,717	-	8,717	-	-	-	-	8,071	646	-	-	-	-	-	-	-
$50,000 under $100,000	3,093	-	3,093	-	-	-	-	-	3,093	-	-	-	-	-	-	-
$100,000 or more	914	-	914	-	-	-	-	-	914	-	-	-	-	-	-	-
$5,000 under $10,000																
Total	31,106	-	31,106	-	-	2,166	17,741	6,892	4,307	-	-	-	-	-	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	(*)	-	(*)	-	-	(*)	-	-	-	-	-	-	-	-	-	-
$2,000 under $5,000	3,072	-	3,072	-	-	(*)	(*)	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	9,244	-	9,244	-	-	-	9,244	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	10,674	-	10,674	-	-	-	7,255	3,419	-	-	-	-	-	-	-	-
$25,000 under $50,000	4,666	-	4,666	-	-	-	-	3,473	1,193	-	-	-	-	-	-	-
$50,000 under $100,000	2,253	-	2,253	-	-	-	-	-	2,253	-	-	-	-	-	-	-
$100,000 or more	861	-	861	-	-	-	-	-	861	-	-	-	-	-	-	-
$10,000 under $25,000																
Total	12,316	-	12,316	-	-	-	2,300	4,791	5,225	-	-	-	-	-	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	-	(*)	-	-	-	(*)	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	1,227	-	1,227	-	-	-	(*)	(*)	-	-	-	-	-	-	-	-
$10,000 under $25,000	3,303	-	3,303	-	-	-	(*)	3,003	(*)	-	-	-	-	-	-	-
$25,000 under $50,000	3,235	-	3,235	-	-	-	-	1,440	1,795	-	-	-	-	-	-	-
$50,000 under $100,000	2,221	-	2,221	-	-	-	-	-	2,221	-	-	-	-	-	-	-
$100,000 or more	1,196	-	1,196	-	-	-	-	-	1,196	-	-	-	-	-	-	-
$25,000 or more																
Total	5,007	-	5,007	-	-	-	-	608	4,399	-	-	-	-	-	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	-	(*)	-	-	-	-	(*)	(*)	-	-	-	-	-	-	-
$5,000 under $10,000	(*)	-	(*)	-	-	-	-	(*)	(*)	-	-	-	-	-	-	-
$10,000 under $25,000	1,129	-	1,129	-	-	-	-	557	572	-	-	-	-	-	-	-
$25,000 under $50,000	1,187	-	1,187	-	-	-	-	-	1,187	-	-	-	-	-	-	-
$50,000 under $100,000	1,230	-	1,230	-	-	-	-	-	1,230	-	-	-	-	-	-	-
$100,000 or more	1,312	-	1,312	-	-	-	-	-	1,312	-	-	-	-	-	-	-

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

Table 1.15—RETURNS WITH FARM NET PROFIT OR LOSS: NUMBER OF RETURNS BY SIZE OF FARM AND NONFARM INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

Adjusted gross income and farm net profit or loss classes	All returns	Returns with farm profit or loss only	Nontaxable returns													
			Returns with net nonfarm income, by size of net nonfarm income							Returns with net nonfarm loss, by size of net nonfarm loss						
			Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 or more	Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 or more
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
ALL RETURNS WITH AND WITHOUT FARM NET PROFIT BY ADJUSTED GROSS INCOME CLASSES																
Total	829,469	146,540	645,734	417,259	153,593	57,851	13,691	2,144	1,196	37,195	24,664	5,466	3,737	2,154	(*)	584
No adjusted gross income	115,196	21,674	76,850	47,560	16,499	8,626	3,089	727	349	16,672	7,285	3,588	2,965	(*)	(*)	568
Under $2,000	413,845	105,355	296,191	253,159	33,994	7,118	1,757	(*)	(*)	12,299	10,951	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	244,136	16,927	221,198	97,423	92,084	27,354	4,099	(*)	(*)	6,011	4,889	(*)	(*)	(*)	(*)	-
$5,000 under $10,000	51,274	2,509	46,667	17,704	10,582	14,162	3,755	384	(*)	2,098	(*)	(*)	(*)	(*)	-	(*)
$10,000 under $25,000	4,063	(*)	3,907	1,413	(*)	538	968	437	142	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	603	(*)	569	-	(*)	(*)	(*)	253	215	(*)	-	-	-	(*)	(*)	(*)
$50,000 under $100,000	211	-	211	-	-	-	-	(*)	201	-	-	-	-	-	-	-
$100,000 or more	141	-	141	-	-	-	-	-	141	-	-	-	-	-	-	-
Returns with Farm Net Profit By Size of Farm Net Profit																
Total	521,336	124,866	369,097	305,176	57,551	5,925	279	134	32	27,373	19,783	3,607	1,928	1,545	296	214
No adjusted gross income	7,486	-	636	(*)	(*)	(*)	(*)	(*)	(*)	6,850	2,404	1,729	1,156	1,121	242	198
Under $2,000	306,446	105,355	188,792	188,614	-	(*)	(*)	-	(*)	12,299	10,951	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	166,652	16,927	143,714	97,423	46,123	(*)	-	-	-	6,011	4,889	(*)	(*)	(*)	(*)	-
$5,000 under $10,000	37,769	2,509	33,162	17,704	10,582	4,875	(*)	-	-	2,098	(*)	(*)	(*)	(*)	-	(*)
$10,000 under $25,000	2,690	(*)	2,534	1,413	(*)	538	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)
$25,000 under $50,000	257	(*)	223	-	(*)	(*)	(*)	(*)	-	(*)	-	-	-	-	-	-
$50,000 under $100,000	(*)	-	(*)	-	-	-	-	(*)	(*)	-	-	-	-	-	-	-
$100,000 or more	20	-	20	-	-	-	-	-	20	-	-	-	-	-	-	-
Under $1,000																
Total	293,964	73,608	214,459	173,404	36,945	3,860	(*)	(*)	6	5,897	4,781	(*)	(*)	(*)	(*)	(*)
No adjusted gross income	3,149	-	-	-	-	-	-	-	-	3,149	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	235,254	73,608	158,898	158,721	-	(*)	(*)	-	-	2,748	2,748	-	-	-	-	-
$2,000 under $5,000	50,456	-	50,456	14,683	35,605	(*)	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	4,855	-	4,855	-	(*)	3,515	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	(*)	-	(*)	-	-	(*)	(*)	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	(*)	-	(*)	-	-	-	-	(*)	-	-	-	-	-	-	-	-
$50,000 under $100,000	(*)	-	(*)	-	-	-	-	(*)	(*)	-	-	-	-	-	-	-
$100,000 or more	4	-	4	-	-	-	-	-	4	-	-	-	-	-	-	-
$1,000 under $2,000																
Total	117,156	31,747	78,264	67,366	9,992	856	(*)	(*)	6	7,145	6,219	(*)	(*)	(*)	(*)	(*)
No adjusted gross income	1,642	-	(*)	(*)	(*)	-	-	-	-	1,285	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	67,490	31,747	29,883	29,883	-	-	-	-	-	5,860	5,860	-	-	-	-	-
$2,000 under $5,000	46,157	-	46,157	37,461	8,696	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	1,572	-	1,572	-	(*)	(*)	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	(*)	-	(*)	-	-	(*)	(*)	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	(*)	-	(*)	-	-	-	-	(*)	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000 or more	6	-	6	-	-	-	-	-	6	-	-	-	-	-	-	-
$2,000 under $5,000																
Total	89,082	16,927	62,493	52,577	8,990	(*)	(*)	-	(*)	9,662	6,961	1,717	(*)	(*)	(*)	(*)
No adjusted gross income	1,811	-	(*)	-	(*)	-	-	-	(*)	1,732	-	(*)	(*)	(*)	(*)	(*)
Under $2,000	3,246	-	(*)	(*)	-	-	-	-	(*)	3,235	(*)	-	-	-	-	-
$2,000 under $5,000	68,555	16,927	46,933	45,111	(*)	-	-	-	-	4,695	4,618	(*)	-	-	-	-
$5,000 under $10,000	15,296	-	15,296	7,456	7,091	(*)	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	(*)	-	(*)	-	-	(*)	(*)	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	(*)	-	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-
$100,000 or more	(*)	-	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-
$5,000 under $10,000																
Total	18,576	2,509	12,688	10,966	1,520	(*)	(*)	(*)	(*)	3,379	1,811	(*)	(*)	(*)	(*)	(*)
No adjusted gross income	654	-	(*)	-	-	(*)	(*)	-	-	462	(*)	-	(*)	(*)	(*)	(*)
Under $2,000	(*)	-	-	-	-	-	-	-	-	(*)	-	-	(*)	-	-	-
$2,000 under $5,000	1,249	-	(*)	(*)	-	-	-	-	-	1,081	(*)	(*)	(*)	-	-	-
$5,000 under $10,000	15,563	2,509	11,439	10,248	(*)	-	(*)	-	-	(*)	(*)	(*)	-	-	-	-
$10,000 under $25,000	887	-	887	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	(*)	-	(*)	-	-	-	-	(*)	-	-	-	-	-	-	-	-
$50,000 under $100,000	(*)	-	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000																
Total	2,349	(*)	1,182	863	(*)	(*)	(*)	-	(*)	1,114	(*)	(*)	(*)	414	(*)	(*)
No adjusted gross income	163	-	(*)	-	-	-	(*)	-	-	160	(*)	(*)	-	(*)	(*)	(*)
Under $2,000	(*)	-	-	-	-	-	-	-	-	(*)	-	-	-	(*)	-	-
$2,000 under $5,000	(*)	-	-	-	-	-	-	-	-	(*)	-	-	(*)	(*)	-	-
$5,000 under $10,000	(*)	-	-	-	-	-	-	-	-	(*)	-	(*)	(*)	(*)	-	-
$10,000 under $25,000	1,163	(*)	1,075	863	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	-	-
$25,000 under $50,000	(*)	-	(*)	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	(*)	-	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-
$100,000 or more	(*)	-	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-
$25,000 or more																
Total	209	(*)	11	-	-	-	(*)	(*)	8	176	-	(*)	-	(*)	(*)	(*)
No adjusted gross income	(*)	-	(*)	-	-	-	-	(*)	(*)	(*)	-	-	-	-	(*)	(*)
Under $2,000	(*)	-	-	-	-	-	-	-	-	(*)	-	-	-	-	(*)	-
$2,000 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	5	-	5	-	-	-	-	-	5	-	-	-	-	-	-	-

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

Table 1.15—RETURNS WITH FARM NET PROFIT OR LOSS: NUMBER OF RETURNS BY SIZE OF FARM AND NONFARM INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

Adjusted gross income and farm net profit or loss classes	All returns	Returns with farm profit or loss only	Nontaxable returns: Returns with net nonfarm income, by size of net nonfarm income: Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 or more	Nontaxable returns: Returns with net nonfarm loss, by size of net nonfarm loss: Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 or more
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Returns With Farm Net Loss By Size of Farm Net Loss																
Total	308,133	21,674	276,637	112,083	96,042	51,926	13,412	2,010	1,164	9,822	4,881	1,859	1,809	609	294	370
No adjusted gross income	107,710	21,674	76,214	47,538	16,087	8,435	3,085	725	344	9,822	4,881	1,859	1,809	609	294	370
Under $2,000	107,399	-	107,399	64,545	33,994	7,018	1,680	(*)	(*)	-	-	-	-	-	-	-
$2,000 under $5,000	77,484	-	77,484	-	45,961	27,186	4,099	(*)	(*)	-	-	-	-	-	-	-
$5,000 under $10,000	13,505	-	13,505	-	-	9,287	3,754	384	(*)	-	-	-	-	-	-	-
$10,000 under $25,000	1,373	-	1,373	-	-	-	794	437	142	-	-	-	-	-	-	-
$25,000 under $50,000	346	-	346	-	-	-	-	(*)	215	-	-	-	-	-	-	-
$50,000 under $100,000	195	-	195	-	-	-	-	-	195	-	-	-	-	-	-	-
$100,000 or more	121	-	121	-	-	-	-	-	121	-	-	-	-	-	-	-
Under $1,000																
Total	140,340	13,440	124,131	72,274	45,005	5,831	995	(*)	(*)	2,769	(*)	(*)	(*)	(*)	(*)	(*)
No adjusted gross income	30,893	13,440	14,684	14,607	-	-	(*)	-	-	2,769	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	66,948	-	66,948	57,667	9,281	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $5,000	37,174	-	37,174	-	35,724	(*)	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	4,883	-	4,883	-	-	4,381	(*)	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	(*)	-	(*)	-	-	-	(*)	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	(*)	-	(*)	-	-	-	-	(*)	-	-	-	-	-	-	-	-
$50,000 under $100,000	(*)	-	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-
$100,000 or more	(*)	-	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-
$1,000 under $2,000																
Total	54,006	3,871	48,739	19,920	18,965	9,340	(*)	(*)	(*)	1,396	(*)	(*)	(*)	(*)	(*)	(*)
No adjusted gross income	18,309	3,871	13,042	13,042	-	-	-	-	-	1,396	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	18,433	-	18,433	6,878	11,545	-	-	-	(*)	-	-	-	-	-	-	-
$2,000 under $5,000	14,112	-	14,112	-	7,420	6,692	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	3,035	-	3,035	-	-	2,648	(*)	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	(*)	-	(*)	-	-	-	(*)	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	(*)	-	(*)	-	-	-	-	(*)	-	-	-	-	-	-	-	-
$50,000 under $100,000	(*)	-	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-
$100,000 or more	(*)	-	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-
$2,000 under $5,000																
Total	66,471	2,934	60,968	12,999	23,777	22,457	1,684	(*)	7	2,569	(*)	(*)	(*)	(*)	(*)	(*)
No adjusted gross income	26,294	2,934	20,791	12,999	7,792	-	-	-	-	2,569	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	16,425	-	16,425	-	13,168	2,922	(*)	-	-	-	-	-	-	-	-	-
$2,000 under $5,000	20,262	-	20,262	-	2,817	17,277	(*)	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	3,175	-	3,175	-	-	(*)	(*)	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	(*)	-	(*)	-	-	-	(*)	(*)	-	-	-	-	-	-	-	-
$25,000 under $50,000	(*)	-	(*)	-	-	-	-	(*)	-	-	-	-	-	-	-	-
$50,000 under $100,000	(*)	-	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-
$100,000 or more	6	-	6	-	-	-	-	-	6	-	-	-	-	-	-	-
$5,000 under $10,000																
Total	30,336	(*)	27,337	5,359	6,917	10,081	4,800	(*)	29	1,910	(*)	(*)	(*)	(*)	(*)	(*)
No adjusted gross income	19,493	(*)	16,494	5,359	6,917	4,218	-	-	-	1,910	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	4,612	-	4,612	-	-	4,096	(*)	-	-	-	-	-	-	-	-	-
$2,000 under $5,000	4,781	-	4,781	-	-	1,767	3,014	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	1,236	-	1,236	-	-	-	1,236	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	(*)	-	(*)	-	-	-	(*)	(*)	-	-	-	-	-	-	-	-
$25,000 under $50,000	(*)	-	(*)	-	-	-	-	(*)	-	-	-	-	-	-	-	-
$50,000 under $100,000	(*)	-	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-
$100,000 or more	17	-	17	-	-	-	-	-	17	-	-	-	-	-	-	-
$10,000 under $25,000																
Total	12,620	(*)	11,590	(*)	(*)	3,945	4,629	655	160	767	(*)	(*)	(*)	(*)	(*)	(*)
No adjusted gross income	9,359	(*)	8,329	(*)	(*)	3,945	2,169	(*)	(*)	767	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	(*)	-	(*)	-	-	-	(*)	-	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	-	(*)	-	-	-	(*)	(*)	-	-	-	-	-	-	-	-
$5,000 under $10,000	995	-	995	-	-	-	(*)	(*)	-	-	-	-	-	-	-	-
$10,000 under $25,000	(*)	-	(*)	-	-	-	(*)	(*)	-	-	-	-	-	-	-	-
$25,000 under $50,000	(*)	-	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-
$50,000 under $100,000	77	-	77	-	-	-	-	-	77	-	-	-	-	-	-	-
$100,000 or more	22	-	22	-	-	-	-	-	22	-	-	-	-	-	-	-
$25,000 or more																
Total	4,360	(*)	3,872	(*)	(*)	(*)	(*)	1,126	927	411	(*)	(*)	(*)	(*)	(*)	(*)
No adjusted gross income	3,362	(*)	2,874	(*)	(*)	(*)	(*)	713	342	411	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	(*)	-	(*)	-	-	-	-	(*)	(*)	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	-	(*)	-	-	-	-	(*)	(*)	-	-	-	-	-	-	-
$5,000 under $10,000	181	-	181	-	-	-	-	(*)	(*)	-	-	-	-	-	-	-
$10,000 under $25,000	177	-	177	-	-	-	-	(*)	142	-	-	-	-	-	-	-
$25,000 under $50,000	156	-	156	-	-	-	-	-	156	-	-	-	-	-	-	-
$50,000 under $100,000	82	-	82	-	-	-	-	-	82	-	-	-	-	-	-	-
$100,000 or more	68	-	68	-	-	-	-	-	68	-	-	-	-	-	-	-

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

Table 1.16—RETURNS WITH FARM NET PROFIT OR LOSS: FARM NET PROFIT OR LOSS AS A PERCENT OF ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Adjusted gross income classes	Returns with farm net profit			Farm net profit as a percent of adjusted gross income[1]													
				Under 10 percent		10 percent under 20 percent		20 percent under 50 percent		50 percent under 80 percent		80 percent under 90 percent		90 percent under 100 percent		100 percent		Over 100 percent	
	Number of returns	Adjusted gross income	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	1,937,471	[2]14,356,785	6,142,145	431,069	164,242	184,360	205,284	347,199	770,651	336,735	1,492,957	178,867	1,059,419	215,473	1,580,409	195,551	565,299	40,731	282,819
No adjusted gross income	7,486	[3]51,760	21,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	370,337	410,293	271,943	23,693	1,877	23,506	4,727	77,883	32,728	55,837	43,856	30,433	29,920	30,274	35,405	115,820	96,956	12,891	26,475
$2,000 under $5,000	514,500	1,774,942	942,619	80,317	13,318	52,921	26,863	104,970	120,918	111,703	248,825	49,997	144,602	57,605	195,317	44,971	141,029	12,016	51,747
$5,000 under $10,000	593,381	4,303,238	1,972,721	158,607	49,424	63,988	66,683	99,654	242,663	101,721	486,500	61,130	374,141	74,013	505,962	24,233	162,768	10,035	84,580
$10,000 under $25,000	403,401	5,728,472	2,317,775	146,323	69,360	39,601	79,208	57,903	285,584	61,799	574,814	34,421	418,744	48,435	663,522	9,746	135,517	5,173	91,028
$25,000 under $50,000	38,234	1,274,313	464,288	15,765	16,769	3,322	16,117	5,686	61,654	5,103	110,445	2,548	71,769	4,619	145,140	681	22,944	510	19,451
$50,000 under $100,000	8,189	537,936	114,026	4,937	8,067	847	7,910	942	19,942	478	18,932	314	17,400	485	29,196	95	5,464	91	7,116
$100,000 or more	1,943	379,351	37,702	1,427	5,427	175	3,776	161	7,162	94	9,585	24	2,843	42	5,867	5	621	15	2,422

Adjusted gross income classes	Returns with farm net loss			Farm net loss as a percent of adjusted gross income[1]															
				Under 10 percent		10 percent under 20 percent		20 percent under 50 percent		50 percent under 80 percent		80 percent under 90 percent		90 percent under 100 percent		100 percent		Over 100 percent	
	Number of returns	Adjusted gross income	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Total	1,155,433	[2]10,689,469	2,564,571	446,239	246,455	204,819	304,519	217,912	544,449	64,054	238,114	18,217	70,594	13,560	55,464	1,304	8,333	81,618	505,245
No adjusted gross income	107,710	[3]456,460	591,402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	120,342	117,515	164,748	11,802	706	12,869	2,310	21,859	8,884	14,245	9,912	5,862	4,567	4,474	4,776	1,304	8,333	48,896	133,367
$2,000 under $5,000	229,095	823,140	348,227	65,658	11,347	35,553	19,312	63,537	73,748	25,294	53,599	8,425	25,297	6,772	21,297			23,186	140,497
$5,000 under $10,000	370,018	2,725,726	526,697	161,086	56,295	87,485	92,079	92,011	196,722	18,716	79,558	2,968	16,911	1,486	8,963			6,137	75,293
$10,000 under $25,000	273,167	3,862,105	483,083	172,217	98,061	59,776	116,042	33,311	135,064	4,056	35,795	612	7,187	625	9,993			2,437	78,600
$25,000 under $50,000	35,896	1,228,341	186,877	23,071	28,454	6,050	29,255	4,536	50,492	1,162	25,983	214	5,835	140	4,426			700	41,708
$50,000 under $100,000	13,349	897,996	133,641	8,294	18,861	2,246	21,595	1,973	41,270	448	17,881	110	6,032	47	3,221			218	24,037
$100,000 or more	5,856	1,491,106	129,898	4,111	32,731	840	23,926	685	38,269	133	15,386	26	4,765	16	2,788			44	11,743

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
[1]Excludes returns with no adjusted gross income.
[2]Adjusted gross income less deficit.
[3]Deficit.
NOTE: Amount detail may not add to total because of rounding.

Table 1.17—RETURNS WITH PENSION AND ANNUITY INCOME: ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, TAXABLE AND PARTIALLY TAXABLE PENSION AND ANNUITY INCOME, BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	All returns							Returns with pension and annuity income not fully taxable							
	Number of returns	Adjusted gross income	Retirement income credit	Income tax after credits	Pension and annuity income			Number of returns	Adjusted gross income	Retirement income credit	Income tax after credits	Pension and annuity income			
					Total	Taxable portion						Total amount received	Taxable portion		Recovery of cost this year
						Number of returns	Amount						Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	3,386,498	[1]26,091,066	108,727	3,869,896	8,424,625	3,244,036	6,918,126	680,799	[1]6,604,015	15,806	1,203,919	2,372,525	538,337	866,025	1,506,501
Taxable returns, total	2,490,748	23,967,473	90,932	3,869,896	6,905,366	2,386,016	5,689,106	512,669	6,241,402	12,683	1,203,919	1,936,917	407,937	720,651	1,216,268
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	92,343	159,985	320	3,636	113,142	92,343	95,642	17,323	27,852	-	680	26,845	17,323	9,345	17,500
$2,000 under $3,000	229,749	579,309	3,215	20,393	350,722	222,921	308,861	39,808	101,715	473	3,434	82,855	32,980	40,993	41,862
$3,000 under $4,000	320,996	1,108,279	10,422	48,158	629,655	311,832	574,550	46,607	165,384	1,743	7,547	103,011	37,443	47,906	55,105
$4,000 under $5,000	276,387	1,256,084	10,227	77,867	631,405	269,513	570,361	41,827	188,452	1,015	13,875	112,565	34,953	51,521	61,044
$5,000 under $6,000	213,419	1,163,103	11,109	84,278	471,610	208,751	440,671	37,345	205,713	711	16,298	73,896	32,677	42,957	30,939
$6,000 under $7,000	172,254	1,124,245	12,571	99,904	526,094	161,259	476,234	37,657	247,970	1,165	23,095	102,485	26,662	52,625	49,860
$7,000 under $8,000	171,184	1,281,313	8,660	126,450	488,831	161,366	432,930	32,811	244,132	1,387	28,067	97,837	22,993	41,936	55,901
$8,000 under $9,000	127,280	1,085,522	4,431	120,353	345,380	120,979	316,175	30,478	257,846	1,006	29,550	80,910	24,177	51,705	29,205
$9,000 under $10,000	152,567	1,447,758	10,185	175,502	406,540	144,709	374,737	25,016	240,939	19	32,500	56,071	17,158	24,267	31,804
$10,000 under $15,000	402,305	4,930,879	11,639	672,487	1,129,171	378,027	982,614	99,584	1,217,745	2,640	168,659	284,522	75,306	137,964	146,558
$15,000 under $20,000	148,658	2,538,327	3,743	410,960	479,073	139,416	409,404	41,283	712,131	1,026	119,835	145,295	32,041	75,626	69,669
$20,000 under $25,000	69,105	1,534,446	1,947	281,624	259,801	65,857	234,878	18,669	413,384	630	77,054	56,240	15,421	31,316	24,924
$25,000 under $30,000	36,207	983,562	753	192,762	144,920	34,778	123,114	12,342	336,062	253	66,072	48,395	10,913	26,589	21,806
$30,000 under $50,000	44,681	1,686,033	1,056	393,091	230,644	43,153	185,642	17,074	646,470	313	150,981	94,398	15,546	49,396	45,004
$50,000 under $100,000	22,277	1,497,216	479	480,476	123,638	21,624	105,072	8,360	562,021	220	178,461	41,136	7,707	22,570	18,571
$100,000 under $200,000	5,339	713,812	130	284,794	455,853	5,215	38,291	2,315	307,230	63	123,564	426,508	2,191	8,945	417,561
$200,000 under $500,000	1,615	464,827	41	204,784	27,421	1,563	13,976	677	192,657	17	85,108	16,281	625	2,836	13,443
$500,000 under $1,000,000	271	179,310	3	82,262	83,336	264	2,793	111	72,219	2	32,726	81,464	104	920	80,543
$1,000,000 or more	111	229,880	1	110,097	1,327	111	1,110	52	98,493	-	46,398	540	52	323	217
Nontaxable returns, total	895,750	[1]2,123,595	17,796	-	1,519,259	858,020	1,229,022	168,130	[1]362,612	3,124	-	435,610	130,400	145,374	290,236
No adjusted gross income	15,875	[2]58,464	-	-	32,463	12,532	16,959	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)
Under $600	31,969	11,820	-	-	56,080	20,261	17,319	19,118	6,121	-	-	40,998	19,404	6,385	74,348
$600 under $1,000	46,180	37,756	-	-	61,726	40,850	26,139	17,324	14,133	-	-	39,734			
$1,000 under $2,000	292,138	442,977	759	-	351,932	280,474	271,060	46,393	68,374	8	-	104,849	34,729	23,977	80,872
$2,000 under $3,000	296,425	744,364	6,306	-	510,568	291,420	450,045	38,733	96,712	1,507	-	106,630	33,728	46,108	60,522
$3,000 under $4,000	140,711	481,663	4,911	-	276,501	140,377	254,334	25,653	87,771	944	-	56,393	25,319	34,225	22,168
$4,000 under $5,000	44,856	195,829	3,685	-	119,912	44,856	112,372	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)
$5,000 or more	27,596	267,650	2,135	-	110,077	27,250	80,794	9,495	82,983	382	-	52,875	9,149	23,591	29,283
Returns under $5,000	1,791,629	[1]4,963,185	39,845	150,074	3,140,909	1,729,714	2,699,693	307,530	[1]766,019	5,973	25,553	713,673	245,615	272,458	441,215
Returns $5,000 under $10,000	862,018	6,264,888	49,091	606,486	2,340,055	822,043	2,114,238	172,489	1,261,974	4,669	129,508	461,917	132,514	236,100	225,817
Returns $10,000 under $15,000	403,448	4,944,875	11,639	672,487	1,133,748	379,170	987,189	99,585	1,217,756	2,640	168,659	284,525	75,307	137,965	146,560
Returns $15,000 or more	329,403	9,918,118	8,152	2,440,849	1,809,913	313,109	1,117,006	101,195	3,358,266	2,524	880,199	912,410	84,901	219,502	692,909

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

Table 1.18—RETURNS WITH FORM W-2: ADJUSTED GROSS INCOME, SALARIES AND WAGES, TOTAL DEDUCTIONS, EXEMPTIONS, TAX ITEMS, AND FORM W-2 ITEMS, BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	All returns														
			Salaries and wages				Taxable income		Surcharge			Form W-2, Wage and Tax Statement			
												Wages and other compensation			
												Total		Reported for men	
	Number of returns	Adjusted gross income	Number of returns	Amount	Total deductions	Exemptions (Amount)	Number of returns	Amount	Number of returns	Amount	Income tax after credits	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	66,701,493	[1]535,202,513	66,644,559	493,740,255	87,425,299	108,457,336	57,950,608	345,882,111	48,197,028	6,628,948	74,736,365	66,700,995	492,389,227	51,707,592	380,762,675
Taxable returns, total	57,815,417	524,736,098	57,784,745	481,952,001	82,509,269	96,620,152	57,815,417	345,606,867	48,159,027	6,625,599	74,736,365	57,815,172	480,422,329	46,289,735	372,318,198
Under $1,000	617,510	584,413	615,443	570,670	180,188	370,506	617,510	33,719	(*)	(*)	4,780	617,510	575,127	352,184	329,692
$1,000 under $2,000	4,653,419	6,901,292	4,647,821	6,773,946	1,441,141	2,952,450	4,653,419	2,507,701	316,056	1,093	358,204	4,653,419	6,735,070	3,049,139	4,443,160
$2,000 under $3,000	3,861,883	9,631,123	3,858,843	9,339,863	1,477,236	3,062,902	3,861,883	5,090,988	2,872,887	49,302	805,558	3,861,883	9,416,190	2,325,988	5,665,555
$3,000 under $4,000	4,038,784	14,113,579	4,038,497	13,623,101	2,100,206	4,304,013	4,038,784	7,709,363	2,825,058	96,886	1,295,820	4,038,784	13,581,110	2,364,944	7,654,321
$4,000 under $5,000	4,100,848	18,456,236	4,100,009	17,745,417	2,789,831	5,218,162	4,100,848	10,448,242	3,101,750	135,202	1,797,831	4,100,848	17,684,676	2,537,562	10,291,395
$5,000 under $6,000	4,166,585	22,901,540	4,162,719	22,069,852	3,489,757	6,075,027	4,166,585	13,336,757	3,505,711	187,962	2,348,934	4,166,585	22,085,030	2,810,450	14,010,725
$6,000 under $7,000	4,053,883	26,352,295	4,053,146	25,574,568	4,030,379	6,765,733	4,053,883	15,556,191	3,631,734	235,960	2,811,807	4,053,883	25,506,415	3,135,441	18,271,087
$7,000 under $8,000	4,315,561	32,355,473	4,314,557	31,283,344	5,022,929	7,882,822	4,315,561	19,449,732	4,103,712	311,477	3,577,925	4,315,561	31,183,410	3,547,880	23,683,665
$8,000 under $9,000	4,107,000	34,874,444	4,106,919	33,672,856	5,616,151	8,081,230	4,107,000	21,177,069	3,990,980	350,590	3,943,953	4,107,000	33,511,032	3,596,648	26,787,220
$9,000 under $10,000	3,905,754	37,075,707	3,902,256	35,804,713	5,993,632	8,024,864	3,905,754	23,057,217	3,860,505	393,631	4,347,242	3,905,754	35,750,406	3,564,849	29,179,529
$10,000 under $15,000	12,909,999	156,632,871	12,905,299	150,545,731	24,499,769	28,026,095	12,909,999	104,107,004	12,874,056	1,855,651	20,448,367	12,909,830	150,275,317	12,225,843	121,377,713
$15,000 under $20,000	4,375,686	74,367,285	4,373,318	69,705,086	11,413,253	9,673,354	4,375,686	53,280,687	4,368,022	1,027,218	11,305,541	4,375,676	69,545,086	4,211,953	54,545,746
$20,000 under $25,000	1,333,379	29,421,390	1,332,738	26,091,297	4,517,397	2,974,714	1,333,379	21,929,297	1,331,655	459,063	5,046,541	1,333,357	26,007,895	1,273,406	21,133,751
$25,000 under $30,000	524,244	14,231,141	523,569	11,786,878	2,205,747	1,193,671	524,244	10,831,729	523,594	245,085	2,689,862	524,234	11,720,062	498,220	10,053,592
$30,000 under $50,000	578,961	21,506,634	578,204	15,524,094	3,377,503	1,365,477	578,961	16,763,664	578,282	440,697	4,825,682	578,961	15,308,907	539,171	13,913,838
$50,000 under $100,000	218,808	14,418,108	218,378	8,481,486	2,355,595	525,970	218,808	11,536,638	218,619	407,723	4,457,106	218,778	8,307,451	205,351	7,871,034
$100,000 under $200,000	41,469	5,440,328	41,398	2,443,617	1,009,169	96,976	41,469	4,334,204	41,437	195,828	2,142,983	41,466	2,363,339	39,484	2,270,010
$200,000 under $500,000	9,250	2,647,371	9,238	698,356	539,173	20,887	9,250	2,087,308	9,246	107,284	1,172,434	9,249	662,460	8,907	638,942
$500,000 under $1,000,000	1,588	1,065,137	1,588	137,672	204,233	3,521	1,588	857,383	1,587	45,426	495,885	1,588	129,159	1,536	125,984
$1,000,000 or more	806	1,759,731	805	79,454	245,980	1,778	806	1,511,974	806	79,498	859,914	806	74,187	779	71,239
Nontaxable returns, total	8,886,076	[1]10,466,418	8,859,814	11,788,253	4,916,028	11,837,184	135,191	275,248	38,001	3,348	-	8,885,823	11,966,900	5,417,857	8,444,477
No adjusted gross income	187,109	[2]811,631	172,576	987,986	-	330,152	-	-	-	-	-	186,856	1,054,917	144,439	855,541
Under $600	3,605,859	1,187,084	3,603,014	1,318,285	1,122,535	2,446,853	-	-	-	-	-	3,605,859	1,364,986	1,951,731	803,270
$600 under $1,000	2,197,950	1,666,939	2,195,514	1,657,934	694,602	1,668,454	(*)	(*)	-	-	-	2,197,950	1,667,629	1,271,506	982,929
$1,000 under $2,000	1,116,037	1,645,818	1,112,956	1,585,755	482,278	2,029,369	15,167	5,819	-	-	-	1,116,037	1,622,895	675,679	976,932
$2,000 under $3,000	815,014	2,015,251	813,698	1,825,576	620,777	1,954,856	22,347	15,946			-	815,014	1,852,871	561,131	1,199,056
$3,000 under $4,000	388,479	1,346,891	388,093	1,301,965	454,903	1,180,534	14,012	7,295	38,001	3,348	-	388,479	1,287,349	309,770	981,645
$4,000 under $5,000	300,499	1,327,300	298,834	1,266,894	424,081	1,161,625	22,590	21,121			-	300,499	1,292,494	252,246	1,039,978
$5,000 or more	275,129	2,088,766	275,129	1,843,858	1,116,852	1,065,341	60,741	225,000			-	275,129	1,823,759	251,355	1,605,126
Returns under $5,000	25,883,391	[1]58,064,295	25,845,298	57,997,392	11,787,779	26,679,877	17,346,894	25,840,258	9,121,096	282,556	4,262,191	25,883,138	58,135,314	15,796,319	35,223,473
Returns $5,000 under $10,000	20,803,505	155,145,549	20,794,319	149,909,163	24,737,641	37,841,364	20,600,256	92,711,968	19,121,058	1,481,187	17,029,860	20,803,505	149,550,568	16,887,945	113,257,731
Returns $10,000 under $15,000	12,921,825	156,770,219	12,917,125	150,670,364	24,598,666	28,059,353	12,915,679	104,140,725	12,878,390	1,856,209	20,448,367	12,921,656	150,398,322	12,236,536	121,486,586
Returns $15,000 or more	7,092,772	165,222,450	7,087,817	135,163,336	26,301,213	15,876,742	7,087,779	123,189,160	7,076,484	3,008,996	32,995,947	7,092,696	134,305,023	6,786,792	110,794,885

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

Table 1.18—RETURNS WITH FORM W-2: ADJUSTED GROSS INCOME, SALARIES AND WAGES, TOTAL DEDUCTIONS, EXEMPTIONS, TAX ITEMS, AND FORM W-2 ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	All returns—Continued													
	Form W-2, Wage and Tax Statement—Continued													
	Wages and other compensation—Continued		Income tax withheld						Social security taxes (FICA) withheld					
	Reported for women		Total		Reported for men		Reported for women		Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Grand total	32,301,390	111,626,905	65,405,906	74,941,518	50,480,952	57,938,292	31,475,313	17,003,243	62,907,636	17,153,490	47,898,535	12,629,027	29,831,065	4,522,822
Taxable returns, total	28,348,142	108,104,479	57,061,587	73,914,376	45,503,722	57,245,056	27,732,835	16,669,339	54,500,840	16,634,233	42,778,545	12,263,888	26,119,283	4,368,743
Under $1,000	265,326	245,436	598,268	69,079	342,933	41,014	255,335	28,065	594,200	26,164	343,859	15,354	250,341	10,809
$1,000 under $2,000	1,623,945	2,291,910	4,546,229	832,776	2,988,456	559,179	1,577,438	273,597	4,491,850	312,145	2,956,019	208,607	1,555,160	103,538
$2,000 under $3,000	1,677,520	3,750,635	3,745,199	1,165,922	2,251,408	709,981	1,615,780	455,942	3,713,813	427,114	2,252,689	257,846	1,594,028	169,269
$3,000 under $4,000	1,996,392	5,926,790	3,939,540	1,689,535	2,273,221	932,761	1,944,398	756,775	3,959,586	625,029	2,297,778	349,565	1,964,227	275,464
$4,000 under $5,000	2,060,090	7,393,283	4,030,831	2,257,520	2,455,065	1,224,509	2,020,033	1,033,012	3,950,215	797,958	2,418,916	461,485	1,981,496	336,471
$5,000 under $6,000	2,007,320	8,074,306	4,107,217	2,905,120	2,732,611	1,716,482	1,969,516	1,188,597	3,962,625	972,379	2,670,426	620,700	1,874,983	350,418
$6,000 under $7,000	1,847,662	7,235,331	4,005,407	3,389,998	3,069,679	2,270,248	1,802,626	1,119,752	3,784,091	1,093,410	2,929,401	790,053	1,701,708	303,359
$7,000 under $8,000	1,896,809	7,499,749	4,285,610	4,246,545	3,493,102	3,092,528	1,838,894	1,154,021	3,988,110	1,319,349	3,274,536	1,011,476	1,742,014	307,874
$8,000 under $9,000	1,841,969	6,723,813	4,067,698	4,619,859	3,544,166	3,572,224	1,795,632	1,047,637	3,793,785	1,358,362	3,288,501	1,083,953	1,697,982	274,410
$9,000 under $10,000	1,844,111	6,570,881	3,885,488	5,058,985	3,529,044	4,058,952	1,795,697	1,000,037	3,616,664	1,382,623	3,278,580	1,124,801	1,690,522	257,822
$10,000 under $15,000	7,252,719	28,897,616	12,847,334	22,906,099	12,131,233	18,358,603	7,138,647	4,547,491	12,108,966	5,188,916	11,073,692	4,022,245	6,655,058	1,166,552
$15,000 under $20,000	2,764,145	14,999,604	4,345,599	11,402,033	4,174,543	8,902,749	2,734,107	2,499,299	4,059,891	1,974,060	3,717,487	1,416,342	2,384,093	557,895
$20,000 under $25,000	760,111	4,874,165	1,320,002	4,801,906	1,258,087	3,941,568	750,951	860,346	1,206,034	576,583	1,097,863	423,202	612,099	153,257
$25,000 under $30,000	241,495	1,666,475	514,195	2,213,139	487,265	1,907,817	236,612	305,323	473,131	216,796	435,297	169,315	188,922	47,437
$30,000 under $50,000	203,358	1,395,078	562,256	3,216,433	522,818	2,952,907	195,588	263,526	539,925	238,920	499,525	198,993	168,561	39,875
$50,000 under $100,000	55,173	436,432	209,537	2,124,849	196,301	2,028,969	52,264	95,898	207,326	98,217	195,540	86,284	48,978	11,793
$100,000 under $200,000	8,108	93,332	39,955	689,271	37,972	665,557	7,570	23,719	39,573	20,165	37,778	18,099	7,389	1,993
$200,000 under $500,000	1,523	23,520	8,905	263,723	8,578	249,139	1,411	14,588	8,778	4,800	8,454	4,412	1,392	414
$500,000 under $1,000,000	242	3,175	1,537	37,084	1,487	36,259	221	824	1,515	815	1,466	759	219	60
$1,000,000 or more	124	2,948	780	24,500	753	23,610	115	890	762	428	738	397	111	33
Nontaxable returns, total	3,953.248	3,522,425	8,344,319	1,027,142	4,977,230	693,238	3,742,478	333,907	8,406,796	519,257	5,119,990	365,139	3,711,782	154,080
No adjusted gross income	78,616	199,377	166,239	141,866	126,684	114,569	71,064	27,296	170,973	35,120	128,805	27,146	74,519	7,972
Under $600	1,666,048	561,717	3,575,921	143,226	1,924,092	82,126	1,659,015	61,100	3,403,483	64,348	1,848,931	39,901	1,565,802	24,447
$600 under $1,000	945,032	684,699	2,101,446	182,809	1,214,804	109,284	901,062	73,525	2,099,573	79,458	1,219,726	49,339	896,077	30,120
$1,000 under $2,000	528,733	645,964	975,329	125,130	574,362	70,795	475,596	54,335	1,047,466	75,708	632,352	46,830	490,740	28,843
$2,000 under $3,000	391,103	653,816	709,295	126,701	480,162	78,276	332,758	48,427	769,982	82,227	522,739	53,558	363,047	28,669
$3,000 under $4,000	144,061	305,703	320,248	79,424	241,333	54,704	127,626	24,721	368,617	56,831	295,432	43,449	133,583	13,382
$4,000 under $5,000	108,158	252,515	256,776	74,217	205,215	52,482	93,510	21,735	289,454	55,188	239,620	43,880	105,035	11,308
$5,000 or more	91,497	218,634	239,065	153,769	210,578	131,002	81,847	22,768	257,248	70,377	232,385	61,036	82,979	9,339
Returns under $5,000	11,485,024	22,911,845	24,965,321	6,888,205	15,082,735	4,029,678	11,073,615	2,858,528	24,859,212	2,637,289	15,156,866	1,596,960	10,974,055	1,040,292
Returns $5,000 under $10,000	9,521,736	36,292,851	20,572,321	20,325,818	16,562,939	14,797,773	9,277,040	5,528,017	19,384,389	6,189,863	15,657,284	4,686,441	8,783,422	1,502,164
Returns $10,000 under $15,000	7,257,123	28,911,748	12,857,517	22,921,501	12,140,038	18,372,026	7,142,911	4,549,470	12,119,546	5,192,504	11,083,219	4,025,232	6,659,114	1,167,153
Returns $15,000 or more	4,037,507	23,510,461	7,010,747	24,805,994	6,695,240	20,738,815	3,981,747	4,067,228	6,544,489	3,133,834	6,001,166	2,320,394	3,414,474	813,213

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

Table 1.18—RETURNS WITH FORM W-2: ADJUSTED GROSS INCOME, SALARIES AND WAGES, TOTAL DEDUCTIONS, EXEMPTIONS, TAX ITEMS, AND FORM W-2 ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Joint returns														
			Salaries and wages				Taxable income		Surcharge			Form W-2, Wage and Tax Statement			
												Wages and other compensation			
												Total		Reported for husbands	
	Number of returns	Adjusted gross income	Number of returns	Amount	Total deductions	Exemptions (Amount)	Number of returns	Amount	Number of returns	Amount	Income tax after credits	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
Grand total	37,544,605	[1]422,384,367	37,515,881	386,449,401	69,789,671	84,881,324	35,291,807	271,093,817	31,473,305	5,275,059	59,156,231	37,544,308	385,004,721	35,659,287	319,197,087
Taxable returns, total	35,195,295	416,573,275	35,181,318	379,510,910	67,105,363	78,586,737	35,195,295	270,881,343	31,446,281	5,272,556	59,156,231	35,195,050	377,967,942	33,682,554	313,440,145
Under $1,000	-	-	-	-	-	-	-	-	-	-	2,262	89,238	147,351	82,153	124,675
$1,000 under $2,000	89,238	159,682	89,238	161,735	36,240	107,086	89,238	16,356	-	-	39,083	451,247	1,215,852	374,433	924,616
$2,000 under $3,000	451,247	1,172,840	450,912	1,115,896	238,374	655,158	451,247	279,308	162,822	1,651	169,872	1,065,644	3,502,407	903,751	2,657,928
$3,000 under $4,000	1,065,644	3,753,567	1,065,558	3,524,535	702,359	1,866,867	1,065,644	1,184,342							
$4,000 under $5,000	1,550,913	7,026,841	1,550,074	6,643,394	1,245,129	3,019,437	1,550,913	2,762,274	674,550	12,651	409,662	1,550,913	6,607,801	1,398,952	5,282,377
$5,000 under $6,000	1,948,592	10,754,811	1,948,056	10,243,742	1,888,951	4,059,606	1,948,592	4,806,255	1,337,178	43,453	754,058	1,948,592	10,173,282	1,780,676	8,410,256
$6,000 under $7,000	2,420,646	15,761,879	2,420,445	15,224,077	2,625,098	5,376,827	2,420,646	7,759,956	2,011,987	97,225	1,279,205	2,420,646	15,162,669	2,286,864	12,797,621
$7,000 under $8,000	2,909,933	21,863,343	2,909,264	21,077,204	3,633,439	6,603,712	2,909,933	11,626,201	2,703,501	167,562	1,992,530	2,909,933	20,974,661	2,768,709	17,901,720
$8,000 under $9,000	3,132,604	26,625,431	3,132,523	25,761,955	4,496,138	7,184,690	3,132,604	14,944,610	3,016,751	231,864	2,639,263	3,132,604	25,629,948	3,028,844	22,077,178
$9,000 under $10,000	3,201,993	30,404,130	3,198,495	29,424,544	5,083,917	7,341,352	3,201,993	17,978,865	3,157,081	294,063	3,253,825	3,201,993	29,382,076	3,105,734	24,899,332
$10,000 under $15,000	11,669,300	142,088,997	11,665,719	136,996,857	22,511,899	26,849,528	11,669,300	92,727,564	11,635,851	1,615,178	17,802,060	11,669,131	136,718,709	11,403,964	112,090,393
$15,000 under $20,000	4,168,512	70,876,475	4,166,622	66,694,951	10,924,491	9,469,865	4,168,512	50,482,127	4,162,915	959,647	10,563,259	4,168,502	66,533,505	4,071,469	52,372,287
$20,000 under $25,000	1,276,672	28,175,222	1,276,031	25,126,850	4,341,203	2,916,593	1,276,672	20,917,442	1,275,198	430,793	4,736,158	1,276,650	25,020,249	1,232,261	20,354,843
$25,000 under $30,000	499,549	13,561,890	499,019	11,320,374	2,103,736	1,167,047	499,549	10,291,112	498,899	228,350	2,506,768	499,539	11,243,312	479,540	9,657,337
$30,000 under $50,000	552,410	20,537,724	551,808	14,900,796	3,209,675	1,335,773	552,410	15,992,287	551,731	413,977	4,532,471	552,410	14,670,062	519,769	13,382,793
$50,000 under $100,000	208,097	13,709,637	207,677	8,117,924	2,226,362	513,712	208,097	10,969,651	207,908	382,789	4,184,862	208,067	7,935,641	197,167	7,554,028
$100,000 under $200,000	39,185	5,137,326	39,128	2,329,344	944,514	94,356	39,185	4,098,476	39,153	183,758	2,010,738	39,182	2,252,118	37,719	2,175,928
$200,000 under $500,000	8,579	2,449,628	8,569	654,695	497,193	20,078	8,579	1,932,358	8,576	98,834	1,079,996	8,578	619,169	8,411	602,791
$500,000 under $1,000,000	1,464	981,686	1,464	127,221	187,493	3,381	1,464	790,812	1,463	41,768	455,632	1,464	119,153	1,434	116,707
$1,000,000 or more	717	1,532,166	716	64,816	209,152	1,669	717	1,321,347	717	68,993	744,529	717	59,977	704	57,335
Nontaxable returns, total	2,349,310	[1]5,811,094	2,334,563	6,938,493	2,684,309	6,294,585	96,512	212,477	27,024	2,504	-	2,349,258	7,036,780	1,976,733	5,756,945
No adjusted gross income	127,657	[2]714,705	120,263	807,227	-	283,613	-	-	-	-	-	127,605	832,100	103,101	672,083
Under $600	126,614	44,284	125,745	120,565	72,460	235,924	-	-	-	-	-	126,614	137,902	104,507	114,043
$600 under $1,000	135,994	109,609	133,759	126,310	73,331	262,286	-	-	-	-	-	135,994	144,902	102,579	103,309
$1,000 under $2,000	575,230	859,319	574,014	837,588	344,213	1,178,705	(*)	(*)	-	-	-	575,230	867,059	472,362	667,635
$2,000 under $3,000	580,230	1,442,971	578,914	1,286,567	447,457	1,437,805	22,859	12,074	-	-	-	580,230	1,303,860	474,572	981,519
$3,000 under $4,000	296,195	1,030,835	296,143	1,001,155	365,133	900,721						296,195	990,849	257,634	811,224
$4,000 under $5,000	256,228	1,134,606	254,563	1,071,658	366,246	996,710	22,255	20,989	(*)	(*)	-	256,228	1,097,756	226,627	916,392
$5,000 or more	251,162	1,904,175	251,162	1,687,423	1,015,469	998,821	50,892	179,347	26,182	2,480	-	251,162	1,662,352	235,351	1,490,740
Returns under $5,000	5,255,190	[1]16,019,849	5,239,183	16,696,628	3,890,941	10,944,313	3,202,662	4,275,409	838,214	14,326	620,879	5,255,138	16,847,838	4,500,671	13,255,800
Returns $5,000 under $10,000	13,846,208	106,863,781	13,841,223	103,100,854	18,270,575	31,513,693	13,655,587	57,207,974	12,245,260	834,983	9,918,880	13,846,208	102,696,464	13,188,465	87,315,062
Returns $10,000 under $15,000	11,680,386	142,218,322	11,676,805	137,117,789	22,599,337	26,882,176	11,674,880	92,760,513	11,640,108	1,615,719	17,802,060	11,680,217	136,838,128	11,414,477	112,197,005
Returns $15,000 or more	6,762,821	157,282,415	6,758,670	129,534,130	25,028,818	15,541,142	6,758,678	116,849,921	6,749,723	2,810,031	30,814,412	6,762,745	128,622,291	6,555,674	106,429,220

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

Table 1.18—RETURNS WITH FORM W-2: ADJUSTED GROSS INCOME, SALARIES AND WAGES, TOTAL DEDUCTIONS, EXEMPTIONS, TAX ITEMS, AND FORM W-2 ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Joint returns—Continued													
	Form W-2, Wage and Tax Statement—Continued													
	Wages and other compensation—Continued		Income tax withheld						Social security taxes (FICA) withheld					
	Reported for wives		Total		Reported for husbands		Reported for wives		Total		Reported for husbands		Reported for wives	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Grand total	19,193,008	65,807,986	36,797,995	57,770,652	34,721,806	47,896,406	18,626,548	9,874,265	35,521,546	12,884,484	32,704,281	10,207,967	17,640,894	2,676,137
Taxable returns, total	18,335,201	64,528,153	34,758,225	57,223,894	33,067,179	47,471,112	17,866,016	9,752,801	33,296,130	12,587,387	30,858,007	9,966,879	16,836,776	2,620,168
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	26,750	22,676	79,730	14,212	72,980	11,252	26,415	2,960	88,066	7,568	81,149	6,564	26,246	1,004
$2,000 under $3,000	218,439	291,237	420,638	107,050	343,296	79,326	199,331	27,726	431,341	55,304	361,020	41,826	203,225	13,479
$3,000 under $4,000	484,445	844,480	1,016,130	334,708	841,445	242,533	457,764	92,176	1,034,418	160,096	865,069	121,413	471,768	38,684
$4,000 under $5,000	648,765	1,325,425	1,502,987	649,869	1,329,047	495,920	618,207	153,949	1,499,954	298,674	1,327,695	238,953	622,456	59,719
$5,000 under $6,000	819,101	1,763,027	1,900,240	1,064,265	1,710,848	847,468	784,302	216,757	1,881,525	453,019	1,692,948	373,519	773,026	79,502
$6,000 under $7,000	1,063,002	2,365,051	2,380,421	1,688,081	2,225,487	1,383,409	1,021,832	304,674	2,319,719	660,628	2,155,930	557,255	1,010,807	103,376
$7,000 under $8,000	1,270,352	3,072,946	2,881,285	2,509,105	2,715,013	2,111,983	1,212,658	397,126	2,755,236	910,917	2,582,260	775,953	1,201,416	134,965
$8,000 under $9,000	1,435,377	3,552,772	3,099,202	3,237,071	2,982,262	2,756,452	1,389,040	480,621	2,942,810	1,056,009	2,783,784	900,721	1,351,724	155,288
$9,000 under $10,000	1,599,465	4,482,749	3,182,163	3,904,520	3,070,343	3,283,372	1,551,073	621,152	3,021,744	1,165,202	2,873,010	971,942	1,501,172	193,259
$10,000 under $15,000	6,833,899	24,628,328	11,615,288	20,263,368	11,314,430	16,569,736	6,723,404	3,693,627	11,064,887	4,795,611	10,342,956	3,740,345	6,341,715	1,055,146
$15,000 under $20,000	2,697,455	14,161,483	4,141,805	10,741,930	4,036,160	8,430,997	2,668,696	2,310,947	3,888,570	1,909,788	3,595,925	1,369,309	2,334,334	540,655
$20,000 under $25,000	744,549	4,665,427	1,263,939	4,575,126	1,217,407	3,762,318	735,568	812,817	1,155,822	557,508	1,061,627	408,781	598,123	148,604
$25,000 under $30,000	235,480	1,585,980	490,610	2,101,005	469,695	1,814,702	230,597	286,304	451,329	208,484	418,680	162,846	183,737	45,594
$30,000 under $50,000	196,209	1,287,278	536,360	3,053,593	503,858	2,815,695	188,652	237,897	515,809	229,870	482,002	192,037	161,968	37,781
$50,000 under $100,000	52,646	381,630	199,278	2,021,823	188,469	1,940,488	49,837	81,354	197,247	93,914	187,803	82,856	46,636	10,918
$100,000 under $200,000	7,589	76,195	37,765	655,950	36,262	637,240	7,090	18,715	37,430	19,174	36,123	17,330	6,901	1,771
$200,000 under $500,000	1,348	16,381	8,268	251,058	8,105	238,473	1,247	12,589	8,147	4,483	7,991	4,167	1,224	341
$500,000 under $1,000,000	220	2,447	1,419	33,844	1,389	33,221	201	622	1,399	755	1,370	706	199	53
$1,000,000 or more	110	2,641	697	17,316	683	16,527	102	788	677	383	665	356	99	29
Nontaxable returns, total	857,807	1,279,835	2,039,770	546,756	1,654,627	425,292	760,532	121,466	2,225,416	297,096	1,846,274	241,090	804,118	55,966
No adjusted gross income	60,703	160,018	113,831	109,782	89,300	88,137	56,040	21,643	117,915	27,289	93,064	20,992	57,202	6,294
Under $600	34,027	23,859	119,350	10,452	94,871	7,536	31,665	2,916	112,568	6,424	90,628	5,436	33,190	988
$600 under $1,000	52,003	41,592	115,542	10,118	85,454	6,394	44,508	3,724	126,767	7,116	93,818	5,361	49,179	1,754
$1,000 under $2,000	191,243	199,424	500,693	65,368	402,900	48,128	172,422	17,240	549,961	42,972	445,026	33,787	180,561	9,151
$2,000 under $3,000	242,878	322,342	506,859	89,456	399,302	61,941	211,182	27,516	550,517	58,436	444,505	44,304	221,816	14,132
$3,000 under $4,000	103,913	179,625	243,620	62,588	199,690	47,881	92,641	14,708	286,994	44,538	246,961	36,074	100,431	8,465
$4,000 under $5,000	89,506	181,364	218,984	61,018	184,410	46,062	76,523	14,957	245,741	46,171	214,223	38,226	86,719	7,944
$5,000 or more	83,534	171,611	220,891	137,974	198,700	119,213	75,551	18,762	234,953	64,150	218,049	56,910	75,020	7,238
Returns under $5,000	2,152,672	3,592,042	4,838,364	1,514,622	4,042,695	1,135,110	1,986,698	379,514	5,044,242	754,589	4,263,158	592,935	2,052,793	161,615
Returns $5,000 under $10,000	6,263,919	15,381,417	13,647,664	12,496,603	12,887,320	10,461,720	6,028,002	2,034,856	13,139,531	4,303,738	12,290,398	3,631,055	5,907,115	672,688
Returns $10,000 under $15,000	6,837,743	24,641,134	11,624,731	20,278,128	11,323,055	16,582,756	6,727,108	3,695,367	11,074,727	4,799,081	10,352,303	3,743,278	6,345,211	1,055,684
Returns $15,000 or more	3,938,674	22,193,393	6,687,236	23,481,299	6,468,736	19,716,820	3,884,740	3,764,528	6,263,046	3,027,076	5,798,422	2,240,699	3,335,775	786,150

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

Table 1.18—RETURNS WITH FORM W-2: ADJUSTED GROSS INCOME, SALARIES AND WAGES, TOTAL DEDUCTIONS, EXEMPTIONS, TAX ITEMS, AND FORM W-2 ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Nonjoint returns														
			Salaries and wages				Taxable income		Surcharge			Form W-2, Wage and Tax Statement			
												Wages and other compensation			
												Total		Reported for men	
	Number of returns	Adjusted gross income	Number of returns	Amount	Total deductions	Exemptions (Amount)	Number of returns	Amount	Number of returns	Amount	Income tax after credits	Number of returns	Amount	Number of returns	Amount
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Grand total	29,156,888	[1]112,818,144	29,128,678	107,290,855	17,635,627	23,576,011	22,658,801	74,788,295	16,723,723	1,353,890	15,580,134	29,156,687	107,384,506	16,048,305	61,565,587
Taxable returns, total	22,620,122	108,162,822	22,603,427	102,441,092	15,403,908	18,033,412	22,620,122	74,725,524	16,712,746	1,353,044	15,580,134	22,620,122	102,454,386	12,607,181	58,878,058
Under $1,000	617,510	584,413	615,443	570,670	180,188	370,506	617,510	33,719	(*)	(*)	4,780	617,510	575,127	352,184	329,692
$1,000 under $2,000	4,564,181	6,741,610	4,558,583	6,612,211	1,404,901	2,845,364	4,564,181	2,491,345	316,056	1,093	355,942	4,564,181	6,587,719	2,966,986	4,318,486
$2,000 under $3,000	3,410,636	8,458,283	3,407,931	8,223,967	1,238,862	2,407,744	3,410,636	4,811,680	2,862,551	49,216	766,475	3,410,636	8,200,338	1,951,555	4,740,940
$3,000 under $4,000	2,973,140	10,360,012	2,972,939	10,098,566	1,397,847	2,437,146	2,973,140	6,525,021	2,672,572	95,322	1,125,948	2,973,140	10,078,702	1,461,193	4,996,392
$4,000 under $5,000	2,549,935	11,429,395	2,549,935	11,102,023	1,544,702	2,198,725	2,549,935	7,685,968	2,427,200	122,551	1,388,168	2,549,935	11,076,876	1,138,610	5,009,018
$5,000 under $6,000	2,217,993	12,146,729	2,214,663	11,826,109	1,600,806	2,015,421	2,217,993	8,530,502	2,168,533	144,509	1,594,876	2,217,993	11,911,748	1,029,774	5,600,468
$6,000 under $7,000	1,633,237	10,590,416	1,632,701	10,350,491	1,405,281	1,388,905	1,633,237	7,796,235	1,619,747	138,735	1,532,601	1,633,237	10,343,746	848,577	5,473,466
$7,000 under $8,000	1,405,628	10,492,130	1,405,293	10,206,140	1,389,490	1,279,110	1,405,628	7,823,531	1,400,211	143,915	1,585,396	1,405,628	10,208,749	779,171	5,781,945
$8,000 under $9,000	974,396	8,249,012	974,396	7,910,901	1,120,013	896,540	974,396	6,232,460	974,229	118,727	1,304,690	974,396	7,881,083	567,804	4,710,042
$9,000 under $10,000	703,761	6,671,577	703,761	6,380,169	909,715	683,512	703,761	5,078,352	703,424	99,567	1,093,417	703,761	6,368,329	459,115	4,280,198
$10,000 under $15,000	1,240,699	14,543,874	1,239,580	13,548,874	1,987,870	1,176,567	1,240,699	11,379,440	1,238,205	240,473	2,646,307	1,240,699	13,556,608	821,879	9,287,320
$15,000 under $20,000	207,174	3,490,810	206,696	3,010,135	488,762	203,489	207,174	2,798,559	205,107	67,571	742,281	207,174	3,011,581	140,484	2,173,460
$20,000 under $25,000	56,707	1,246,168	56,707	964,447	176,194	58,120	56,707	1,011,855	56,457	28,270	310,383	56,707	987,646	41,145	778,908
$25,000 under $30,000	24,695	669,251	24,550	466,505	102,010	26,624	24,695	540,617	24,695	16,735	183,094	24,695	476,751	18,680	396,255
$30,000 under $50,000	26,551	968,910	26,396	623,298	167,829	29,704	26,551	771,377	26,551	26,719	293,210	26,551	638,846	19,402	531,046
$50,000 under $100,000	10,711	708,471	10,701	363,563	129,233	12,257	10,711	566,986	10,711	24,934	272,244	10,711	371,809	8,184	317,007
$100,000 under $200,000	2,284	303,002	2,270	114,273	64,656	2,620	2,284	235,728	2,284	12,070	132,246	2,284	111,221	1,765	94,083
$200,000 under $500,000	671	197,743	669	43,661	41,981	809	671	154,951	670	8,450	92,439	671	43,291	496	36,152
$500,000 under $1,000,000	124	83,451	124	10,451	16,740	140	124	66,571	124	3,658	40,253	124	10,006	102	9,277
$1,000,000 or more	89	227,565	89	14,638	36,828	109	89	190,627	89	10,506	115,385	89	14,210	75	13,903
Nontaxable returns, total	6,536,766	[1]4,655,323	6,525,251	4,849,762	2,231,721	5,542,598	38,679	62,772	10,977	845	-	6,536,565	4,930,121	3,441,124	2,687,532
No adjusted gross income	59,452	[2]96,926	52,313	180,760	-	46,538	-	-	-	-	-	59,251	222,817	41,338	183,458
Under $600	3,479,245	1,142,800	3,477,269	1,197,720	1,050,076	2,210,929	-	-	-	-	-	3,479,245	1,227,084	1,847,224	689,227
$600 under $1,000	2,061,956	1,557,330	2,061,755	1,531,625	621,271	1,406,168	(*)	(*)	-	-	-	2,061,956	1,522,727	1,168,927	879,620
$1,000 under $2,000	540,807	786,498	538,942	748,166	138,065	850,664	14,661	5,752	-	-	-	540,807	755,837	203,317	309,297
$2,000 under $3,000	234,784	572,280	234,784	539,009	173,321	517,051	13,835	11,299	(*)	(*)	-	234,784	549,011	86,559	217,537
$3,000 under $4,000	92,284	316,056	91,950	300,811	89,770	279,813			(*)	(*)	-	92,284	296,499	52,136	170,421
$4,000 under $5,000	44,271	192,694	44,271	195,236	57,835	164,915			-	-	-	44,271	194,738	25,619	123,587
$5,000 or more	23,967	184,591	23,967	156,435	101,383	66,520	9,849	45,654	9,804	819	-	23,967	161,408	16,004	114,385
Returns under $5,000	20,628,201	[1]42,044,446	20,606,115	41,300,765	7,896,837	15,735,563	14,144,232	21,564,850	8,282,882	268,231	3,641,312	20,628,000	41,287,476	11,295,648	21,967,673
Returns $5,000 under $10,000	6,957,297	48,281,768	6,953,096	46,808,309	6,467,065	6,327,671	6,944,669	35,503,993	6,875,798	646,204	7,110,980	6,957,297	46,854,104	3,699,480	25,942,669
Returns $10,000 under $15,000	1,241,439	14,551,896	1,240,320	13,552,575	1,999,329	1,177,177	1,240,799	11,380,213	1,238,282	240,490	2,646,307	1,241,439	13,560,194	822,059	9,289,580
Returns $15,000 or more	329,951	7,940,034	329,147	5,629,206	1,272,396	335,600	329,101	6,339,239	326,761	198,965	2,181,535	329,951	5,682,732	231,118	4,365,665

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

Table 1.18—RETURNS WITH FORM W-2: ADJUSTED GROSS INCOME, SALARIES AND WAGES, TOTAL DEDUCTIONS, EXEMPTIONS, TAX ITEMS, AND FORM W-2 ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Nonjoint returns—Continued													
	Form W-2, Wage and Tax Statement—Continued													
	Wages and other compensation—Continued		Income tax withheld						Social security taxes (FICA) withheld					
	Reported for women		Total		Reported for men		Reported for women		Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Grand total	13,108,382	45,818,919	28,607,911	17,170,865	15,759,146	10,041,887	12,848,765	7,128,978	27,386,090	4,269,006	15,194,254	2,421,059	12,190,171	1,846,684
Taxable returns, total	10,012,941	43,576,329	22,303,362	16,690,481	12,436,543	9,773,942	9,866,819	6,916,538	21,204,710	4,046,845	11,920,538	2,297,009	9,282,507	1,748,572
Under $1,000	265,326	245,436	598,268	69,079	342,933	41,014	255,335	28,065	594,200	26,164	343,859	15,354	250,341	10,809
$1,000 under $2,000	1,597,195	2,269,233	4,466,499	818,564	2,915,476	547,927	1,551,023	270,637	4,403,784	304,577	2,874,870	202,043	1,528,914	102,534
$2,000 under $3,000	1,459,081	3,459,398	3,324,561	1,058,871	1,908,112	630,655	1,416,449	428,216	3,282,472	371,810	1,891,669	216,020	1,390,803	155,790
$3,000 under $4,000	1,511,947	5,082,310	2,923,410	1,354,827	1,436,776	690,228	1,486,634	664,599	2,925,168	464,932	1,432,709	228,152	1,492,459	236,780
$4,000 under $5,000	1,411,325	6,067,858	2,527,844	1,607,651	1,126,018	728,589	1,401,826	879,063	2,450,261	499,284	1,091,221	222,532	1,359,040	276,752
$5,000 under $6,000	1,188,219	6,311,280	2,206,977	1,840,855	1,021,763	869,014	1,185,214	971,841	2,081,100	519,361	977,478	247,181	1,101,957	270,916
$6,000 under $7,000	784,660	4,870,280	1,624,986	1,701,917	844,192	886,839	780,794	815,078	1,464,372	432,781	773,471	232,798	690,901	199,983
$7,000 under $8,000	626,457	4,426,803	1,404,325	1,737,440	778,089	980,545	626,236	756,895	1,232,874	408,433	692,276	235,523	540,598	172,909
$8,000 under $9,000	406,592	3,171,041	968,496	1,382,788	561,904	815,772	406,592	567,016	850,975	302,353	504,717	183,232	346,258	119,121
$9,000 under $10,000	244,646	2,088,132	703,325	1,154,465	458,701	775,580	244,624	378,885	594,920	217,422	405,570	152,859	189,350	64,563
$10,000 under $15,000	418,820	4,269,288	1,232,046	2,642,731	816,803	1,788,867	415,243	853,864	1,044,079	393,305	730,736	281,900	313,343	111,406
$15,000 under $20,000	66,690	838,121	203,794	660,103	138,383	471,751	65,411	188,352	171,321	64,272	121,562	47,032	49,759	17,240
$20,000 under $25,000	15,562	208,738	56,063	226,779	40,680	179,250	15,383	47,529	50,212	19,074	36,236	14,421	13,976	4,653
$25,000 under $30,000	6,015	80,495	23,585	112,134	17,570	93,115	6,015	19,019	21,802	8,312	16,617	6,470	5,185	1,843
$30,000 under $50,000	7,149	107,800	25,896	162,841	18,960	137,212	6,936	25,629	24,116	9,050	17,523	6,956	6,593	2,094
$50,000 under $100,000	2,527	54,803	10,259	103,026	7,832	88,481	2,427	14,544	10,079	4,303	7,737	3,428	2,342	874
$100,000 under $200,000	519	17,138	2,190	33,321	1,710	28,317	480	5,004	2,143	991	1,655	769	488	222
$200,000 under $500,000	175	7,139	637	12,665	473	10,666	164	1,999	631	317	463	245	168	72
$500,000 under $1,000,000	22	729	118	3,240	98	3,038	20	201	116	59	96	53	20	7
$1,000,000 or more	14	307	83	7,184	70	7,082	13	102	85	45	73	41	12	4
Nontaxable returns, total	3,095,441	2,242,590	6,304,549	480,385	3,322,603	267,945	2,981,946	212,442	6,181,380	222,160	3,273,716	124,048	2,907,664	98,114
No adjusted gross income	17,913	39,360	52,408	32,084	37,384	26,432	15,024	5,652	53,058	7,831	35,741	6,154	17,317	1,678
Under $600	1,632,021	537,857	3,456,571	132,774	1,829,221	74,590	1,627,350	58,185	3,290,915	57,923	1,758,303	34,465	1,532,612	23,459
$600 under $1,000	893,029	643,108	1,985,904	172,690	1,129,350	102,889	856,554	69,801	1,972,806	72,343	1,125,908	43,977	846,898	28,366
$1,000 under $2,000	337,490	446,540	474,636	59,762	171,462	22,667	303,174	37,095	497,505	32,735	187,326	13,043	310,179	19,692
$2,000 under $3,000	148,225	331,473	202,436	37,245	80,860	16,334	121,576	20,911	219,465	23,791	78,234	9,254	141,231	14,537
$3,000 under $4,000	40,148	126,078	76,628	16,836	41,643	6,823	34,985	10,013	81,623	12,292	48,471	7,375	33,152	4,917
$4,000 under $5,000	18,652	71,152	37,792	13,199	20,805	6,421	16,987	6,779	43,713	9,018	25,397	5,654	18,316	3,364
$5,000 or more	7,963	47,022	18,174	15,795	11,878	11,789	6,296	4,006	22,295	6,227	14,336	4,126	7,959	2,101
Returns under $5,000	9,332,352	19,319,803	20,126,957	5,373,582	11,040,040	2,894,568	9,086,917	2,479,014	19,814,970	1,882,701	10,893,708	1,004,024	8,921,262	878,677
Returns $5,000 under $10,000	3,257,817	20,911,435	6,924,657	7,829,215	3,675,619	4,336,054	3,249,038	3,493,161	6,244,858	1,886,125	3,366,886	1,055,386	2,876,307	829,475
Returns $10,000 under $15,000	419,380	4,270,613	1,232,786	2,643,373	816,983	1,789,270	415,803	854,103	1,044,819	393,422	730,916	281,954	313,903	111,469
Returns $15,000 or more	98,833	1,317,068	323,511	1,324,695	226,504	1,021,995	97,007	302,700	281,443	106,758	202,744	79,695	78,699	27,063

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

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

[1]Adjusted gross income less deficit.

[2]Deficit.

NOTE: Amount detail may not add to total because of rounding.

Table 1.19.—NUMBER OF FORMS W-2 FILED BY MARITAL STATUS AND ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Marital status, adjusted gross income classes	Total returns with Forms W-2					Number of Forms W-2									
				Number of exemptions		One					Two				
	Number of returns	Number of Forms W-2	Adjusted gross income	Total	Age 65 or over	Number of returns	Number of Forms W-2	Adjusted gross income	Number of exemptions		Number of returns	Number of Forms W-2	Adjusted gross income	Number of exemptions	
									Total	Age 65 or over				Total	Age 65 or over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ALL RETURNS															
Grand total	66,701,493	130,245,994	[1]535,202,513	180,762,226	3,917,504	32,030,620	32,030,620	230,835,590	80,037,939	2,766,679	19,491,979	38,983,958	[1]177,498,331	56,042,635	815,148
Taxable returns, total	57,815,417	115,926,509	524,736,098	161,033,584	2,927,689	26,395,005	26,395,005	224,951,420	68,385,391	1,994,735	17,459,159	34,918,318	174,972,836	51,446,816	663,227
Under $1,000	617,510	1,085,658	584,413	617,510	-	332,869	332,869	314,300	332,869	-	170,073	340,146	161,691	170,073	-
$1,000 under $2,000	4,653,419	9,022,587	6,901,292	4,920,750	60,288	2,235,899	2,235,899	3,325,277	2,398,419	51,627	1,303,970	2,607,940	1,935,208	1,363,805	28,652
$2,000 under $3,000	3,861,883	8,025,158	9,631,123	5,104,836	191,525	1,762,107	1,762,107	4,393,036	2,365,269	157,877	1,054,641	2,109,282	2,643,792	1,368,761	
$3,000 under $4,000	4,038,784	7,868,743	14,113,579	7,173,355	337,943	2,115,695	2,115,695	7,414,895	3,769,811	245,291	994,061	1,988,122	3,468,603	1,701,713	72,996
$4,000 under $5,000	4,100,848	7,913,393	18,456,236	8,696,936	317,840	2,193,730	2,193,730	9,867,252	4,390,878	209,562	1,009,816	2,019,632	4,544,165	2,137,754	74,956
$5,000 under $6,000	4,166,585	7,546,786	22,901,540	10,125,045	323,546	2,453,462	2,453,462	13,483,657	5,592,829	242,579	886,295	1,772,590	4,880,536	2,229,515	54,968
$6,000 under $7,000	4,053,883	7,904,673	26,352,295	11,276,221	236,029	2,166,380	2,166,380	14,080,374	5,537,754	162,161	955,021	1,910,042	6,199,120	2,914,229	52,546
$7,000 under $8,000	4,315,561	8,332,605	32,355,473	13,138,037	225,391	2,247,137	2,247,137	16,819,165	6,306,625	167,768	1,089,240	2,178,480	8,197,759	3,500,541	38,583
$8,000 under $9,000	4,107,000	8,167,453	34,874,444	13,468,716	178,496	2,015,116	2,015,116	17,088,469	6,178,921	121,074	1,094,078	2,188,156	9,305,483	3,737,949	37,426
$9,000 under $10,000	3,905,754	8,036,143	37,075,707	13,374,773	182,381	1,697,629	1,697,629	16,105,244	5,466,418	101,072	1,186,717	2,373,434	11,268,560	4,274,587	61,371
$10,000 under $15,000	12,909,999	27,630,686	156,632,871	46,710,159	462,806	4,618,183	4,618,183	55,363,927	16,167,081	274,609	4,793,072	9,586,144	58,859,098	17,525,377	130,421
$15,000 under $20,000	4,375,686	9,348,810	74,367,285	16,122,256	161,459	1,352,671	1,352,671	23,025,562	5,156,747	100,169	1,910,118	3,820,236	32,478,822	6,822,704	44,833
$20,000 under $25,000	1,333,379	2,641,562	29,421,390	4,957,856	73,681	492,724	492,724	10,911,879	1,908,155	45,677	559,458	1,118,916	12,329,353	1,985,486	21,726
$25,000 under $30,000	524,244	960,057	14,231,141	1,989,452	46,002	236,569	236,569	6,431,927	916,683	29,931	196,524	393,048	5,325,804	719,298	12,207
$30,000 under $50,000	578,961	974,283	21,506,634	2,275,795	71,182	318,102	318,102	11,931,817	1,268,568	48,026	181,382	362,764	6,664,117	699,445	17,954
$50,000 under $100,000	218,808	368,765	14,418,108	876,616	43,469	126,568	126,568	8,319,170	510,005	27,908	61,490	122,980	4,047,169	245,507	10,970
$100,000 under $200,000	41,469	76,612	5,440,328	161,627	11,521	23,599	23,599	3,091,451	93,679	6,987	10,338	20,676	1,353,917	39,413	2,676
$200,000 under $500,000	9,250	17,919	2,647,371	34,812	3,259	5,226	5,226	1,496,744	19,763	1,924	2,292	4,584	654,722	8,510	750
$500,000 under $1,000,000	1,588	3,033	1,065,137	5,868	576	897	897	599,081	3,304	333	389	778	263,648	1,434	131
$1,000,000 or more	806	1,583	1,759,731	2,964	295	442	442	888,193	1,613	160	184	368	391,269	715	61
Nontaxable returns, total	8,886,076	14,319,485	[1]10,466,418	19,728,642	989,815	5,635,615	5,635,615	[1]5,884,169	11,652,548	771,944	2,032,820	4,065,640	[1]2,525,497	4,595,819	151,921
No adjusted gross income	187,109	324,785	[2]811,631	550,253	10,457	109,864	109,864	[2]480,059	308,686	6,421	41,569	83,138	[2]185,925	133,834	1,453
Under $600	3,605,859	4,917,565	1,187,084	4,078,089	52,541	2,630,565	2,630,565	817,261	2,984,811	45,463	725,560	1,451,120	268,577	816,366	20,718
$600 under $1,000	2,197,950	3,693,628	1,666,939	2,780,757	90,730	1,260,672	1,260,672	954,350	1,652,216	69,741	598,443	1,196,886	453,590	705,888	
$1,000 under $2,000	1,116,037	1,990,240	1,645,818	3,382,282	363,293	688,003	688,003	1,008,919	2,079,854	300,898	232,855	465,710	340,970	728,239	46,058
$2,000 under $3,000	815,014	1,508,281	2,015,251	3,258,094	310,838	443,223	443,223	1,088,989	1,732,537	231,741	199,656	399,312	496,711	827,479	52,653
$3,000 under $4,000	388,479	770,009	1,346,891	1,967,557	87,634	206,204	206,204	714,507	975,776	62,649	97,131	194,262	336,569	523,213	18,651
$4,000 under $5,000	300,499	560,158	1,327,300	1,936,042	46,969	153,383	153,383	679,259	1,013,383	34,979	83,641	167,282	366,786	520,024	12,388
$5,000 or more	275,129	554,819	2,088,766	1,775,568	27,353	143,701	143,701	1,100,943	905,285	20,052	53,965	107,930	448,219	340,776	
Returns under $5,000	25,883,391	47,680,205	[1]58,064,295	44,466,461	1,870,058	14,132,214	14,132,214	[1]30,097,987	24,004,509	1,416,249	6,511,416	13,022,832	[1]14,830,735	10,997,149	324,797
Returns $5,000 under $10,000	20,803,505	40,504,573	155,145,549	63,068,940	1,170,443	10,713,569	10,713,569	78,413,390	29,949,011	813,021	5,258,099	10,516,198	40,143,679	16,962,471	247,793
Returns $10,000 under $15,000	12,921,825	27,653,586	156,770,219	46,765,588	464,632	4,624,184	4,624,184	55,433,052	16,191,407	275,874	4,796,684	9,593,368	58,899,651	17,546,094	130,981
Returns $15,000 or more	7,092,772	14,407,630	165,222,450	26,461,237	412,371	2,560,653	2,560,653	66,891,161	9,893,012	261,535	2,925,780	5,851,560	63,624,266	10,536,921	111,577

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

Table 1.19—NUMBER OF FORMS W-2 FILED BY MARITAL STATUS AND ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Marital status, adjusted gross income classes	Number of Forms W-2—Continued														
	Three					Four					Five or more				
	Number of returns	Number of Forms W-2	Adjusted gross income	Number of exemptions		Number of returns	Number of Forms W-2	Adjusted gross income	Number of exemptions		Number of returns	Number of Forms W-2	Adjusted gross income	Number of exemptions	
				Total	Age 65 or over				Total	Age 65 or over				Total	Age 65 or over
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
ALL RETURNS—Continued															
Grand total	8,283,960	24,851,880	[1]71,359,163	24,141,412	215,950	3,629,765	14,519,060	[1]29,528,734	10,748,687	63,317	3,265,169	19,860,476	[1]25,980,695	9,791,553	56,410
Taxable returns, total	7,544,126	22,632,378	70,171,877	22,165,309	167,902	3,378,078	13,512,312	29,125,266	10,018,616	55,347	3,039,049	18,468,496	25,514,694	9,017,452	46,478
Under $1,000	72,604	217,812	68,216	72,604	-	23,314	93,256	22,380	23,314	-	18,650	101,575	17,825	18,650	-
$1,000 under $2,000	645,960	1,937,880	935,761	672,779	-	270,598	1,082,392	404,232	281,425	-	196,992	1,158,476	300,814	204,322	-
$2,000 under $3,000	511,362	1,534,086	1,269,477	661,351	22,317	299,309	1,197,236	741,907	386,728		234,464	1,422,447	582,912	322,727	-
$3,000 under $4,000	462,976	1,388,928	1,608,688	784,040		226,402	905,608	793,727	459,285		239,650	1,470,390	827,666	458,506	
$4,000 under $5,000	419,434	1,258,302	1,889,269	956,498	21,666	235,218	940,872	1,057,804	580,772	19,991	242,650	1,500,857	1,097,745	631,034	17,992
$5,000 under $6,000	398,472	1,195,416	2,185,223	1,018,564	10,668	217,573	870,292	1,194,144	668,338		210,783	1,255,026	1,157,979	615,799	
$6,000 under $7,000	458,640	1,375,920	2,988,100	1,400,049	17,321	202,706	810,824	1,311,309	593,408		271,136	1,641,507	1,773,391	830,781	
$7,000 under $8,000	500,722	1,502,166	3,748,158	1,622,062		226,992	907,968	1,706,675	786,798		251,470	1,496,854	1,883,715	922,011	
$8,000 under $9,000	515,729	1,547,187	4,381,508	1,773,931	21,713	246,284	985,136	2,102,930	946,233	14,662	235,793	1,431,858	1,996,053	831,682	15,322
$9,000 under $10,000	555,416	1,666,248	5,278,768	1,986,995	11,278	262,385	1,049,540	2,489,894	929,267		203,607	1,249,292	1,933,241	717,506	
$10,000 under $15,000	2,003,050	6,009,150	24,351,380	7,472,684	36,067	820,229	3,280,916	9,901,889	3,056,495	14,992	675,465	4,136,293	8,156,577	2,488,522	6,717
$15,000 under $20,000	679,053	2,037,159	11,547,027	2,518,467	11,391	247,359	989,436	4,171,665	921,328	2,039	186,485	1,149,308	3,144,209	703,010	3,027
$20,000 under $25,000	183,675	551,025	4,035,457	693,495	4,700	57,507	230,028	1,264,513	220,601		40,015	248,869	880,187	150,119	1,276
$25,000 under $30,000	62,236	186,708	1,688,414	240,517	2,995	16,538	66,152	450,611	65,076	919	12,377	77,580	334,385	47,878	
$30,000 under $50,000	51,481	154,443	1,875,568	199,485	3,775	16,936	67,744	627,973	66,350	1,102	11,060	71,230	407,159	41,947	577
$50,000 under $100,000	18,371	55,113	1,213,640	73,217	2,660	6,757	27,028	456,974	25,877	1,137	5,622	37,076	381,155	22,010	794
$100,000 under $200,000	3,934	11,802	516,010	14,765	1,009	1,516	6,064	197,090	5,646	331	2,082	14,471	281,860	8,124	518
$200,000 under $500,000	786	2,358	225,372	2,961	253	350	1,400	99,919	1,317	130	596	4,351	170,614	2,261	202
$500,000 under $1,000,000	138	414	92,017	531	52	64	256	42,547	225	24	100	688	67,845	374	36
$1,000,000 or more	87	261	273,824	314	37	41	164	87,083	133	20	52	348	119,362	189	17
Nontaxable returns, total	739,834	2,219,502	[1]1,187,287	1,976,103	48,048	251,687	1,006,748	[1]403,467	730,071	7,970	226,120	1,391,980	[1]466,001	774,101	9,932
No adjusted gross income	22,658	67,974	[2]85,975	67,685	(*)	7,553	30,212	[2]31,400	22,346	(*)	5,465	33,597	[2]28,272	17,702	(*)
Under $600	188,937	566,811	76,548	208,197		43,941	175,764	18,074	45,766	-	16,856	93,305	6,625	22,949	(*)
$600 under $1,000	214,337	643,011	160,616	262,093	14,334	76,768	307,072	59,892	98,937		47,730	285,987	38,492	61,623	-
$1,000 under $2,000	82,091	246,273	124,142	239,095		48,465	193,860	73,028	140,905	7,384	64,623	396,394	98,758	194,189	
$2,000 under $3,000	101,013	303,039	253,241	396,509	20,059	32,423	129,692	79,278	139,807		38,699	233,015	97,032	161,762	9,003
$3,000 under $4,000	40,845	122,535	141,077	227,767		27,157	108,628	102,085	161,934	-	24,495	167,792	85,623	123,804	
$4,000 under $5,000	44,068	132,204	197,265	272,621	12,511						12,054	77,877	51,022	85,077	-
$5,000 or more	45,885	137,655	320,373	302,136		15,380	61,520	102,510	120,376	(*)	16,198	104,013	116,721	106,995	(*)
Returns under $5,000	2,806,285	8,418,855	[1]6,638,323	4,821,239	88,514	1,291,148	5,164,592	[1]3,321,008	2,341,219	16,607	1,142,328	6,941,712	[1]3,176,242	2,302,345	23,891
Returns $5,000 under $10,000	2,473,020	7,419,060	18,855,654	8,094,689	64,312	1,170,656	4,682,624	8,894,749	4,040,530	25,992	1,188,161	7,173,122	8,838,077	4,022,239	19,325
Returns $10,000 under $15,000	2,004,033	6,012,099	24,363,800	7,477,708	36,067	820,793	3,283,172	9,908,834	3,059,875	14,992	676,131	4,140,763	8,164,882	2,490,504	6,718
Returns $15,000 or more	1,000,622	3,001,866	21,501,386	3,747,776	27,057	347,168	1,388,672	7,404,143	1,307,063	5,726	258,549	1,604,879	5,801,494	976,465	6,476

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

Table 1.19—NUMBER OF FORMS W-2 FILED BY MARITAL STATUS AND ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Marital status, adjusted gross income classes	Total returns with Forms W-2					Number of Forms W-2									
				Number of exemptions		One					Two				
	Number of returns	Number of Forms W-2	Adjusted gross income	Total	Age 65 or over	Number of returns	Number of Forms W-2	Adjusted gross income	Number of exemptions		Number of returns	Number of Forms W-2	Adjusted gross income	Number of exemptions	
									Total	Age 65 or over				Total	Age 65 or over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
JOINT RETURNS OF HUSBANDS AND WIVES															
Grand total	37,544,605	81,292,304	422,384,367	141,468,873	2,932,679	14,324,879	14,324,879	157,117,069	55,544,574	1,949,615	12,746,339	25,492,678	153,921,659	47,350,954	685,760
Taxable returns, total	35,195,295	76,880,275	416,573,275	130,977,895	2,177,311	13,033,048	13,033,048	154,106,693	49,920,053	1,370,060	12,179,115	24,358,230	152,492,950	44,772,961	567,893
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	89,238	188,041	159,682	178,476	-	40,583	40,583	72,014	81,166	-	18,999	37,998	34,330	37,998	-
$2,000 under $3,000	451,247	1,051,677	1,172,840	1,091,930	54,975	187,513	187,513	489,127	453,833	38,315	111,071	222,142	291,472	273,322	75,665
$3,000 under $4,000	1,065,644	2,453,594	3,753,567	3,111,445	215,189	459,842	459,842	1,621,906	1,384,661	134,863	268,614	537,228	943,439	770,173	
$4,000 under $5,000	1,550,913	3,607,737	7,026,841	5,032,395	227,401	657,326	657,326	2,981,487	2,146,212	154,093	407,011	814,022	1,838,284	1,295,633	44,982
$5,000 under $6,000	1,948,592	4,237,660	10,754,811	6,766,010	235,945	901,668	901,668	4,981,544	3,191,404	164,979	476,472	952,944	2,637,025	1,641,843	49,637
$6,000 under $7,000	2,420,646	5,390,131	15,761,879	8,961,379	179,234	1,031,609	1,031,609	6,708,046	3,911,856	112,029	671,275	1,342,550	4,370,289	2,538,209	47,549
$7,000 under $8,000	2,909,933	6,302,878	21,863,343	11,006,187	176,009	1,250,093	1,250,093	9,384,128	4,774,806	125,046	815,654	1,631,308	6,144,138	3,124,205	31,923
$8,000 under $9,000	3,132,604	6,828,684	26,625,431	11,974,483	150,850	1,292,786	1,292,786	10,975,554	5,052,029	97,428	918,511	1,837,022	7,819,876	3,463,441	35,091
$9,000 under $10,000	3,201,993	7,001,658	30,404,130	12,235,586	150,151	1,205,225	1,205,225	11,437,198	4,686,507	78,232	1,048,273	2,096,546	9,958,332	4,043,099	53,814
$10,000 under $15,000	11,669,300	25,889,960	142,088,997	44,749,214	411,662	3,697,099	3,697,099	44,584,619	14,769,241	232,926	4,577,901	9,155,802	56,329,289	17,166,681	123,199
$15,000 under $20,000	4,168,512	9,055,188	70,876,475	15,783,108	145,163	1,197,601	1,197,601	20,414,458	4,908,837	86,236	1,873,946	3,747,892	31,866,694	6,756,828	42,547
$20,000 under $25,000	1,276,672	2,563,274	28,175,222	4,860,989	66,989	448,910	448,910	9,951,052	1,834,262	40,395	550,310	1,100,620	12,127,010	1,971,066	20,895
$25,000 under $30,000	499,549	926,326	13,561,890	1,945,078	42,242	217,902	217,902	5,927,179	884,454	26,762	192,260	384,520	5,209,565	709,314	11,627
$30,000 under $50,000	552,410	938,160	20,537,724	2,226,288	65,954	297,748	297,748	11,192,390	1,230,648	44,078	176,692	353,384	6,492,632	690,532	16,986
$50,000 under $100,000	208,097	351,829	13,709,637	856,187	40,881	119,059	119,059	7,827,975	495,745	25,984	59,514	119,028	3,913,956	241,659	10,532
$100,000 under $200,000	39,185	72,674	5,137,326	157,260	10,821	22,065	22,065	2,889,389	90,765	6,480	9,924	19,848	1,298,614	38,659	2,556
$200,000 under $500,000	8,579	16,585	2,449,628	33,463	3,046	4,814	4,814	1,378,067	18,962	1,771	2,157	4,314	613,847	8,244	709
$500,000 under $1,000,000	1,464	2,812	981,686	5,635	545	820	820	547,892	3,166	313	362	724	245,598	1,377	124
$1,000,000 or more	717	1,407	1,532,166	2,782	254	385	385	742,668	1,499	130	169	338	358,560	678	57
Nontaxable returns, total	2,349,310	4,412,029	[1]5,811,094	10,490,978	755,368	1,291,831	1,291,831	[1]3,010,376	5,624,521	579,555	567,224	1,134,448	[1]1,428,711	2,577,993	117,867
No adjusted gross income	127,657	236,301	[2]714,705	472,689	8,802	68,574	68,574	[2]412,702	252,235	5,106	32,320	64,640	[2]167,377	123,319	(*)
Under $600	126,614	178,052	44,284	393,207	24,001	89,337	89,337	28,742	277,305	20,306	28,198	56,396	12,273	84,643	
$600 under $1,000	135,994	230,094	109,609	437,143	37,417	79,002	79,002	62,858	277,316	30,418	41,233	82,466	33,505	117,700	39,725
$1,000 under $2,000	575,230	1,061,185	859,319	1,964,509	234,692	341,237	341,237	508,021	1,195,865	189,976	119,759	239,518	178,062	410,636	
$2,000 under $3,000	580,230	1,098,890	1,442,971	2,396,342	293,519	308,099	308,099	758,241	1,257,015	217,752	144,968	289,936	366,041	619,439	49,323
$3,000 under $4,000	296,195	606,597	1,030,835	1,501,202	85,969	146,741	146,741	507,099	696,160	60,984	82,302	164,604	287,429	443,078	18,651
$4,000 under $5,000	256,228	480,509	1,134,606	1,661,184	45,304	131,169	131,169	581,630	850,529	34,979	69,910	139,820	308,918	456,308	9,055
$5,000 or more	251,162	520,401	1,904,175	1,664,702	25,664	127,672	127,672	976,487	818,096	20,034	48,534	97,068	409,860	322,870	
Returns under $5,000	5,255,190	11,192,677	[1]16,019,849	18,240,522	1,227,269	2,509,423	2,509,423	[1]7,198,422	8,872,297	886,792	1,324,385	2,648,770	[1]4,126,375	4,632,249	236,454
Returns $5,000 under $10,000	13,846,208	30,245,806	106,863,781	52,522,821	915,114	5,800,555	5,800,555	44,237,689	22,398,389	596,071	3,971,547	7,943,094	31,191,170	15,098,602	219,248
Returns $10,000 under $15,000	11,680,386	25,911,966	142,218,322	44,803,626	413,488	3,702,437	3,702,437	44,646,666	14,792,858	234,191	4,581,513	9,163,026	56,369,842	17,187,398	123,759
Returns $15,000 or more	6,762,821	13,941,855	157,282,415	25,901,904	376,808	2,312,464	2,312,464	61,034,292	9,481,030	232,561	2,868,894	5,737,788	62,234,272	10,432,705	106,299

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

Table 1.19—NUMBER OF FORMS W-2 FILED BY MARITAL STATUS AND ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Marital status, adjusted gross income classes	Number of Forms W-2—Continued													
	Three					Four					Five or more			
	Number of returns	Number of Forms W-2	Adjusted gross income	Number of exemptions		Number of returns	Number of Forms W-2	Adjusted gross income	Number of exemptions		Number of returns	Number of Forms W-2	Adjusted gross income	Number of exemptions	
				Total	Age 65 or over				Total	Age 65 or over				Total	Age 65 or over
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
JOINT RETURNS OF HUSBANDS AND WIVES—Continued															
Grand total	5,534,306	16,602,918	[1]62,235,728	20,615,791	189,387	2,528,827	10,115,308	26,003,403	9,325,542	56,413	2,410,254	14,756,521	23,106,513	8,632,012	51,504
Taxable returns, total	5,266,468	15,799,404	61,463,494	19,346,128	148,670	2,431,676	9,726,704	25,745,143	8,864,072	48,445	2,284,988	13,962,889	22,764,997	8,074,681	42,243
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	16,494	49,482	29,154	32,988	-	(*)	(*)	(*)	(*)	-	45,304	284,476	116,893	108,926	-
$2,000 under $3,000	64,560	193,680	166,025	154,607	15,656	46,799	187,196	116,378	109,242	(*)					
$3,000 under $4,000	135,246	405,738	477,816	393,850		96,510	386,040	340,564	282,100	(*)	105,432	664,746	369,842	280,661	
$4,000 under $5,000	184,295	552,885	830,152	630,267	18,335	132,570	530,280	601,851	431,501	-	169,711	1,053,224	775,067	528,782	13,991
$5,000 under $6,000	229,531	688,593	1,260,959	764,707	25,319	169,945	679,780	935,081	609,053	12,001	170,976	1,014,675	940,203	559,003	
$6,000 under $7,000	335,428	1,006,284	2,192,111	1,222,931		157,494	629,976	1,021,450	526,215		224,840	1,379,712	1,469,982	762,168	
$7,000 under $8,000	408,593	1,225,779	3,065,758	1,476,895	20,048	203,012	812,048	1,524,728	744,503		232,581	1,383,650	1,744,591	885,778	15,322
$8,000 under $9,000	463,214	1,389,642	3,936,545	1,718,086		227,464	909,856	1,942,085	916,750		230,629	1,399,378	1,951,371	824,177	
$9,000 under $10,000	506,598	1,519,794	4,814,314	1,896,915	9,445	248,964	995,856	2,364,209	911,678	27,318	192,933	1,184,237	1,830,077	697,387	
$10,000 under $15,000	1,935,987	5,807,961	23,562,099	7,334,186	33,828	797,287	3,189,148	9,630,491	3,014,360		661,026	4,039,950	7,982,499	2,464,746	6,717
$15,000 under $20,000	670,287	2,010,861	11,400,531	2,503,916	11,314	244,974	979,896	4,132,438	918,588	2,039	181,704	1,118,938	3,062,354	694,939	3,027
$20,000 under $25,000	181,702	545,106	3,992,126	688,793	4,265	56,575	226,300	1,243,936	219,182		39,175	242,338	861,099	147,686	
$25,000 under $30,000	61,216	183,648	1,660,675	239,322	2,985	16,051	64,204	437,142	64,444	919	12,120	76,052	327,329	47,544	1,686
$30,000 under $50,000	50,686	152,058	1,842,752	198,225	3,630	16,553	66,212	614,434	65,653	957	10,731	68,758	395,515	41,230	
$50,000 under $100,000	17,892	53,676	1,179,997	72,306	2,547	6,435	25,740	435,047	25,320	1,064	5,197	34,326	352,662	21,157	754
$100,000 under $200,000	3,780	11,340	494,815	14,438	967	1,458	5,832	189,535	5,543	314	1,958	13,589	264,974	7,855	504
$200,000 under $500,000	747	2,241	212,798	2,878	247	328	1,312	93,332	1,274	127	533	3,904	151,584	2,105	192
$500,000 under $1,000,000	130	390	87,034	512	49	58	232	38,311	216	24	94	646	62,852	364	35
$1,000,000 or more	82	246	257,833	306	35	37	148	67,002	126	17	44	290	106,103	173	15
Nontaxable returns, total	267,838	803,514	[1]772,233	1,269,663	40,717	97,151	388,604	258,260	461,470	7,968	125,266	793,632	341,519	557,331	9,261
No adjusted gross income	15,639	46,917	[2]79,260	58,984	(*)	5,718	22,872	-29,166	20,511	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	14,759	44,277	9,099	38,148	-	3,648	14,592	2,402	13,818	335	41,738	257,579	59,153	133,660	6,680
$600 under $1,000															
$1,000 under $2,000	50,781	152,343	77,549	160,150	(*)	28,146	112,584	41,550	85,618	(*)					
$2,000 under $3,000	74,359	223,077	186,804	298,251	20,059	20,767	83,068	51,255	89,853	(*)	32,037	194,710	80,629	131,784	(*)
$3,000 under $4,000	31,513	94,539	111,683	180,108	12,509	23,492	93,968	89,709	131,294	-	29,889	204,044	111,910	167,256	670
$4,000 under $5,000	37,407	112,221	167,066	237,653		15,380	61,520	102,510	120,376	-	16,196	104,001	116,026	106,991	(*)
$5,000 or more	43,380	130,140	299,292	296,369						(*)					
Returns under $5,000	625,053	1,875,159	[1]1,976,088	2,185,006	71,193	366,812	1,467,248	1,231,672	1,182,261	11,609	429,517	2,692,077	1,487,293	1,368,709	21,221
Returns $5,000 under $10,000	1,985,180	5,955,540	15,527,653	7,368,172	58,144	1,021,595	4,086,380	7,877,349	3,824,685	24,327	1,067,331	6,460,237	8,029,921	3,832,973	17,324
Returns $10,000 under $15,000	1,936,893	5,810,679	23,573,575	7,338,902	33,828	797,851	3,191,404	9,637,437	3,017,740	14,992	661,692	4,044,420	7,990,803	2,466,728	6,718
Returns $15,000 or more	987,180	2,961,540	21,158,412	3,723,711	26,222	342,569	1,370,276	7,256,945	1,300,856	5,485	251,714	1,559,787	5,598,496	963,602	6,241

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

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

[1]Adjusted gross income less deficit.

[2]Deficit.

NOTE: Amount detail may not add to total because of rounding.

Table 1.20—JOINT RETURNS: HUSBAND'S WAGES AS A PERCENT OF TOTAL FORM W-2 WAGES, BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Item, by adjusted gross income classes	All joint returns							Taxable returns						
	Number of returns	Adjusted gross income[1]	Number of exemptions		Salaries and wages		Income tax after credits	Number of returns	Adjusted gross income	Number of exemptions		Salaries and wages		Income tax after credits
			Total	Age 65 or over or blindness	Shown on the return	Shown on Form W-2				Total	Age 65 or over or blindness	Shown on the return	Shown on Form W-2	
JOINT RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	42,429,638	470,952,426	159,585,099	6,196,081	389,760,115	385,004,720	67,629,765	38,408,242	462,154,410	142,676,201	3,780,355	382,439,550	377,967,942	67,629,765
Joint returns with salaries and wages, total	38,106,659	429,812,363	143,580,867	3,251,044	389,760,115	384,810,136	60,676,657	35,620,343	423,713,300	132,520,985	2,372,088	382,439,550	377,875,982	60,676,657
With Forms W-2 attached, total	37,515,881	422,160,300	141,364,900	2,983,523	386,449,401	384,810,136	59,121,556	35,181,318	416,362,482	130,923,685	2,220,146	379,510,909	377,875,982	59,121,556
Husband's wages as percent of total Form W-2 wages:														
Zero	1,902,426	15,567,651	6,360,446	600,656	7,873,859	7,343,234	2,043,118	1,527,794	14,879,231	4,924,656	416,120	7,161,257	6,674,689	2,043,118
Under 10 percent	199,386	1,469,041	624,534	43,725	1,100,829	1,048,798	168,554	166,585	1,393,205	496,626	35,399	1,015,736	961,613	168,554
10 under 24 percent	362,399	2,905,782	1,118,604	48,264	2,376,336	2,351,305	361,441	324,027	2,818,452	959,020	43,215	2,276,121	2,250,958	361,441
25 under 50 percent	1,740,228	18,453,857	5,384,530	139,751	17,631,865	17,613,983	2,540,986	1,653,306	18,230,465	4,995,232	112,566	17,350,398	17,339,300	2,540,986
50 under 75 percent	7,791,098	99,333,793	26,611,722	238,912	97,697,559	97,653,158	14,221,207	7,677,512	99,038,350	26,096,904	206,587	97,237,247	97,198,209	14,221,207
75 under 95 percent	5,341,732	61,694,421	20,663,577	111,724	60,025,912	60,002,313	8,266,354	5,185,219	61,218,076	19,911,228	102,640	59,334,030	59,310,911	8,266,354
95 under 100 percent	1,848,096	20,948,887	7,571,154	34,727	20,177,855	20,169,572	2,738,722	1,795,988	20,781,064	7,278,584	32,801	19,921,861	19,915,374	2,738,722
100 percent	18,330,516	201,786,868	73,030,333	1,765,764	179,565,187	178,627,774	28,781,175	16,850,887	198,003,638	66,261,435	1,270,818	175,214,259	174,224,928	28,781,175
With no Forms W-2 attached	590,778	7,652,063	2,215,967	267,521	3,310,714	-	1,555,101	439,025	7,350,818	1,597,300	151,942	2,928,641	-	1,555,101
Joint returns without salaries and wages, total	4,322,979	41,140,063	16,004,232	2,945,037	-	194,585	6,953,108	2,787,899	38,441,107	10,155,216	1,408,267	-	91,960	6,953,108
Without Forms W-2 attached	4,294,552	40,921,611	15,901,135	2,923,416	-	-	6,919,737	2,774,167	38,235,950	10,101,778	1,393,367	-	-	6,919,737
With Forms W-2 attached	28,427	218,452	103,097	21,621	-	194,585	33,372	13,732	205,157	53,438	14,900	-	91,960	33,372
Under $5,000														
Total	7,561,573	20,830,584	26,300,768	3,297,361	17,213,259	16,847,838	731,475	3,892,226	14,849,242	11,612,504	964,107	11,670,094	11,473,411	731,475
Joint returns with salaries and wages, total	5,457,287	16,454,485	18,955,114	1,394,491	17,213,259	16,738,321	635,209	3,236,712	12,422,229	9,649,352	549,626	11,670,094	11,466,520	635,209
With Forms W-2 attached, total	5,239,183	16,001,742	18,187,155	1,246,698	16,696,628	16,738,321	620,651	3,155,782	12,108,098	9,410,642	509,722	11,445,559	11,466,520	620,651
Husband's wages as percent of total Form W-2 wages:														
Zero	759,907	2,070,630	2,460,881	325,432	1,881,134	1,801,000	73,778	401,415	1,493,272	1,111,024	140,901	1,230,371	1,188,787	73,778
Under 10 percent	70,872	217,782	231,311	18,651	221,050	219,460	7,909	38,729	146,235	106,986	10,325	138,588	134,904	7,909
10 under 24 percent	101,514	329,099	327,133	7,385	336,820	333,878	15,327	64,985	252,791	176,260	2,336	246,684	243,609	15,327
25 under 50 percent	256,292	872,976	810,538	45,950	918,247	900,639	46,449	177,060	703,812	468,343	19,329	683,026	671,956	46,449
50 under 75 percent	368,762	1,187,189	1,140,476	73,273	1,370,872	1,367,798	60,032	270,610	1,024,471	735,198	40,976	1,028,937	1,030,378	60,032
75 under 95 percent	431,314	1,446,497	1,453,891	19,613	1,661,796	1,701,643	64,111	305,588	1,182,828	890,315	11,330	1,197,951	1,236,060	64,111
95 under 100 percent	160,803	542,788	544,641	2,587	640,386	637,335	24,648	119,677	461,280	354,914	669	478,948	477,304	24,648
100 percent	3,089,719	9,334,782	11,218,284	753,807	9,666,323	9,776,569	328,399	1,777,718	6,843,411	5,567,602	283,856	6,441,056	6,483,522	328,399
With no Forms W-2 attached	218,104	452,743	767,959	147,793	516,631	-	14,557	80,930	314,131	238,710	39,904	224,535	-	14,557
Joint returns without salaries and wages, total	2,104,286	4,376,099	7,345,654	1,902,870	-	109,517	96,266	655,514	2,427,013	1,963,152	414,481	-	6,891	96,266
Without Forms W-2 attached	2,088,331	4,357,973	7,292,391	1,895,479	-	-	96,038	654,254	2,422,182	1,959,548	413,811	-	-	96,038
With Forms W-2 attached	15,955	18,126	53,263	7,391	-	109,517	228	(*)	(*)	(*)	(*)	-	(*)	(*)
$5,000 Under $10,000														
Total	15,048,020	115,500,598	57,073,595	1,580,512	103,913,713	102,696,464	10,550,027	14,727,549	113,479,947	54,998,007	1,504,644	102,489,144	101,322,637	10,550,027
Joint returns with salaries and wages, total	14,004,449	107,984,569	53,131,064	991,036	103,913,713	102,671,343	10,005,578	13,760,004	106,457,550	51,471,377	960,037	102,489,144	101,297,516	10,005,578
With Forms W-2 attached, total	13,841,223	106,821,799	52,503,269	934,446	103,100,854	102,671,343	9,915,678	13,608,783	105,367,611	50,924,093	910,784	101,731,523	101,297,516	9,915,678
Husband's wages as percent of total Form W-2 wages:														
Zero	662,166	4,749,475	2,202,781	189,211	3,098,325	2,902,297	414,031	647,038	4,659,830	2,121,063	189,209	3,041,439	2,850,658	414,031
Under 10 percent	94,540	698,169	287,709	16,660	586,643	553,314	67,663	93,882	693,880	284,126	16,660	584,012	550,685	67,663
10 under 24 percent	183,038	1,361,516	541,631	23,320	1,210,897	1,199,775	145,357	181,195	1,350,494	532,920	23,320	1,200,819	1,189,697	145,357
25 under 50 percent	653,941	5,008,375	2,002,854	45,615	4,894,731	4,884,443	532,706	647,048	4,964,478	1,960,670	45,615	4,855,159	4,844,855	532,706
50 under 75 percent	1,920,096	15,443,323	6,661,548	64,642	15,516,068	15,537,073	1,610,132	1,907,125	15,361,386	6,560,133	64,642	15,432,315	15,453,291	1,610,132
75 under 95 percent	1,948,421	15,295,435	7,402,146	39,688	15,376,491	15,372,351	1,457,727	1,919,524	15,113,395	7,223,402	39,126	15,174,657	15,171,443	1,457,727
95 under 100 percent	798,050	6,284,560	3,255,474	16,995	6,317,946	6,313,817	553,036	787,818	6,216,491	3,155,849	16,995	6,244,649	6,240,740	553,036
100 percent	7,580,971	57,980,946	30,149,126	538,315	56,099,753	55,908,274	5,135,026	7,425,153	57,007,658	29,085,930	515,217	55,198,475	54,996,148	5,135,026
With no Forms W-2 attached	163,226	1,162,770	627,795	56,590	812,859	-	89,901	151,221	1,089,939	547,284	49,253	757,622	-	89,901
Joint returns without salaries and wages, total	1,043,571	7,516,030	3,942,531	589,476	-	25,120	544,449	967,545	7,022,397	3,526,630	544,607	-	25,120	544,449
Without Forms W-2 attached	1,038,586	7,474,047	3,922,979	581,744	-	-	541,247	962,560	6,980,415	3,507,078	536,875	-	-	541,247
With Forms W-2 attached	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)

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

Table 1.20—JOINT RETURNS: HUSBAND'S WAGES AS A PERCENT OF TOTAL FORM W-2 WAGES, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Item, by adjusted gross income classes	All joint returns							Taxable returns						
	Number of returns	Adjusted gross income[1]	Number of exemptions		Salaries and wages		Income tax after credits	Number of returns	Adjusted gross income	Number of exemptions		Salaries and wages		Income tax after credits
			Total	Age 65 or over or blindness	Shown on the return	Shown on Form W-2				Total	Age 65 or over or blindness	Shown on the return	Shown on Form W-2	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JOINT RETURNS—Continued														
$10,000 Under $15,000														
Total	12,233,585	148,970,540	46,961,686	655,053	137,860,865	136,838,128	18,582,807	12,215,032	148,752,277	46,869,574	651,495	137,723,955	136,718,709	18,582,807
Joint returns with salaries and wages, total	11,768,575	143,296,063	45,142,525	445,028	137,860,865	136,816,528	17,926,624	11,756,073	143,147,838	45,084,235	443,201	137,723,955	136,697,109	17,926,624
With Forms W-2 attached, total	11,676,805	142,177,605	44,788,802	422,746	137,117,789	136,816,528	17,797,960	11,665,719	142,048,280	44,734,390	420,920	136,996,857	136,697,109	17,797,960
Husband's wages as percent of total Form W-2 wages:														
Zero	271,541	3,291,707	932,746	58,202	1,590,068	1,466,374	416,551	270,967	3,284,680	930,422	58,202	1,588,077	1,464,569	416,551
Under 10 percent	21,856	264,706	63,022	5,094	164,614	153,827	35,132	21,856	264,706	63,022	5,094	164,614	153,827	35,132
10 under 24 percent	55,637	664,916	175,111	12,227	524,660	508,861	86,582	55,637	664,916	175,111	12,227	524,660	508,861	86,582
25 under 50 percent	506,783	6,192,287	1,556,226	32,714	5,998,922	6,026,285	851,422	506,069	6,184,431	1,551,865	32,154	5,993,207	6,020,570	851,422
50 under 75 percent	3,385,410	42,110,910	11,618,619	60,424	41,938,416	41,933,069	5,672,275	3,384,156	42,095,927	11,614,361	60,423	41,924,294	41,919,031	5,672,275
75 under 95 percent	2,010,000	24,359,797	8,065,079	29,921	24,133,172	24,101,897	2,984,933	2,008,998	24,348,726	8,058,883	29,921	24,121,406	24,091,032	2,984,933
95 under 100 percent	586,464	7,070,169	2,479,924	6,122	6,963,660	6,963,767	823,650	586,164	7,066,509	2,478,782	6,122	6,960,367	6,960,324	823,650
100 percent	4,839,114	58,223,114	19,898,075	218,042	55,804,279	55,662,447	6,927,416	4,831,872	58,138,385	19,861,944	216,777	55,720,232	55,578,896	6,927,416
With no Forms W-2 attached	91,770	1,118,458	353,723	22,282	743,076	-	128,664	90,354	1,099,558	349,845	22,281	727,098	-	128,664
Joint returns without salaries and wages, total	465,010	5,674,477	1,819,161	210,025	-	21,600	656,183	458,959	5,604,439	1,785,339	208,294	-	21,600	656,183
Without Forms W-2 attached	461,598	5,635,662	1,804,844	205,213	-	-	652,315	455,547	5,565,624	1,771,022	203,482	-	-	652,315
With Forms W-2 attached	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)
$15,000 or More														
Total	7,586,460	185,650,704	29,249,050	663,155	130,772,278	128,622,291	37,765,456	7,573,435	185,072,940	29,196,116	660,109	130,556,357	128,453,185	37,765,456
Joint returns with salaries and wages, total	6,876,348	162,077,247	26,352,164	420,489	130,772,278	128,583,943	32,109,246	6,867,554	161,685,683	26,316,021	419,224	130,556,357	128,414,837	32,109,246
With Forms W-2 attached, total	6,758,670	157,159,154	25,885,674	379,633	129,534,130	128,583,943	30,787,267	6,751,034	156,838,493	25,854,560	378,720	129,336,970	128,414,837	30,787,267
Husband's wages as percent of total Form W-2 wages:														
Zero	208,812	5,455,839	764,038	27,811	1,304,333	1,173,563	1,138,759	208,374	5,441,449	762,147	27,808	1,301,370	1,170,676	1,138,759
Under 10 percent	12,118	288,384	42,492	3,320	128,522	122,197	57,850	12,118	288,384	42,492	3,320	128,522	122,197	57,850
10 under 24 percent	22,210	550,252	74,729	5,332	303,959	308,791	114,175	22,210	550,252	74,729	5,332	303,959	308,791	114,175
25 under 50 percent	323,212	6,380,219	1,014,912	15,472	5,819,965	5,802,616	1,110,410	323,129	6,377,745	1,014,354	15,468	5,819,006	5,801,919	1,110,410
50 under 75 percent	2,116,830	40,592,372	7,191,079	40,573	38,872,203	38,815,218	6,878,769	2,115,621	40,556,567	7,187,212	40,546	38,851,701	38,795,510	6,878,769
75 under 95 percent	951,997	20,592,693	3,742,461	22,502	18,854,454	18,826,421	3,759,583	951,109	20,573,127	3,738,628	22,263	18,840,017	18,812,375	3,759,583
95 under 100 percent	302,779	7,051,370	1,291,115	9,023	6,255,863	6,254,653	1,337,388	302,329	7,036,785	1,289,039	9,015	6,237,898	6,237,007	1,337,388
100 percent	2,820,712	76,248,025	11,764,848	255,600	57,994,831	57,280,485	16,390,335	2,816,144	76,014,184	11,745,959	254,968	57,854,496	57,166,362	16,390,335
With no Forms W-2 attached	117,678	4,918,092	466,490	40,856	1,238,148	-	1,321,979	116,520	4,847,190	461,461	40,504	1,219,387	-	1,321,979
Joint returns without salaries and wages, total	710,112	23,573,457	2,896,886	242,666	-	38,348	5,656,210	705,881	23,387,257	2,880,095	240,885	-	38,348	5,656,210
Without Forms W-2 attached	706,037	23,453,929	2,880,921	240,980	-	-	5,630,137	701,806	23,267,729	2,864,130	239,199	-	-	5,630,137
With Forms W-2 attached	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)

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

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

[1]Adjusted gross income less deficit.

NOTE: Amount detail may not add to total because of rounding.

Table 1.21—MALE FILERS OF NONJOINT RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	17,258,203	23,053,376	[1]68,448,171	15,937,076	60,333,333	442,485	2,014,642	136,292	330,891	243,118	461,349	89,925	175,723
Taxable returns, total	13,302,057	17,544,609	65,623,850	12,465,581	57,699,951	351,559	1,895,583	84,257	156,838	165,254	397,404	53,648	90,149
Under $1,000	370,036	370,036	352,100	353,447	326,407	5,915	4,596	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	3,103,800	3,210,352	4,596,559	2,958,788	4,322,635	45,387	55,340	12,157	17,732	34,766	30,982	5,939	8,372
$2,000 under $3,000	2,117,032	2,431,991	5,222,343	1,945,314	4,715,403	45,129	86,322			28,448	40,113	6,800	6,582
$3,000 under $4,000	1,582,554	2,044,908	5,473,026	1,452,928	4,947,132	46,538	122,466	7,408	9,961	25,213	51,286	7,277	9,753
$4,000 under $5,000	1,221,934	1,750,164	5,480,135	1,135,268	5,000,505	35,237	115,117	7,293	11,522	16,525	34,018	7,301	7,588
$5,000 under $6,000	1,048,403	1,530,656	5,762,752	990,336	5,386,657	25,247	92,355	11,427	16,895	16,078	39,184	6,155	5,102
$6,000 under $7,000	901,564	1,329,250	5,847,367	845,256	5,446,869	22,233	99,846	9,183	11,864	9,256	29,184	4,686	5,528
$7,000 under $8,000	781,001	1,217,733	5,835,795	756,301	5,614,259	16,234	67,815	6,931	6,497	8,834	22,334		
$8,000 under $9,000	578,231	938,915	4,895,033	556,887	4,625,266	15,246	87,929	8,180	15,279	4,205	11,271	7,150	9,297
$9,000 under $10,000	461,910	780,383	4,382,761	445,792	4,165,252	12,786	73,533			3,265	13,329		
$10,000 under $15,000	839,081	1,412,952	9,840,939	793,959	8,924,640	37,721	268,249	13,623	21,119	10,403	56,267	4,223	9,654
$15,000 under $20,000	164,530	281,122	2,790,205	138,584	2,131,986	18,090	209,148	2,697	6,755	3,151	28,193	942	2,352
$20,000 under $25,000	54,052	96,338	1,191,434	40,114	723,110	9,080	135,017	1,569	4,043	1,343	19,184	1,085	4,953
$25,000 under $30,000	25,448	46,763	689,851	19,138	380,365	5,290	93,345	463	2,019	286	4,337		
$30,000 under $50,000	34,378	67,829	1,285,949	21,921	523,480	7,738	203,371	1,284	7,535	780	11,683	977	8,185
$50,000 under $100,000	13,666	26,418	903,318	8,725	303,229	3,008	130,129	595	6,778	256	2,601	501	5,870
$100,000 under $200,000	3,245	6,409	428,567	2,052	102,598	538	35,732	279	4,906	79	1,455	183	3,301
$200,000 under $500,000	910	1,840	263,741	564	36,620	104	7,746	103	4,231	16	396	66	1,886
$500,000 under $1,000,000	176	329	118,069	119	9,016	22	2,833	37	3,564	2	10	19	987
$1,000,000 or more	106	221	263,906	88	14,522	16	4,694	23	5,881	3	180	9	625
Nontaxable returns, total	3,956,146	5,508,767	[1]2,824,324	3,471,495	2,633,383	90,926	119,062	52,035	174,057	77,864	63,944	36,277	85,575
No adjusted gross income	100,285	140,212	[2]230,717	42,022	158,389	3,287	16,268	28,984	133,127	(*)	(*)	17,730	60,533
Under $600	1,949,994	2,051,896	642,851	1,858,650	670,697	28,122	12,242	8,226	5,917	23,294	8,605	7,365	9,448
$600 under $1,000	1,282,282	1,431,375	968,611	1,176,411	889,620	21,773	15,027	6,800	9,151	23,137	12,686	4,529	3,147
$1,000 under $2,000	374,648	865,987	544,637	215,311	309,289	24,261	23,964			20,613	21,978	4,169	3,306
$2,000 under $3,000	134,084	443,001	325,458	88,863	210,773	6,088	10,349	6,356	12,297	8,065	14,417	2,484	9,141
$3,000 under $4,000	66,967	329,035	227,821	50,809	167,812	5,153	16,614						
$4,000 under $5,000	26,433	171,684	116,355	23,284	111,289								
$5,000 or more	21,453	75,577	229,308	16,145	115,514	2,242	24,598	1,669	13,565	(*)	(*)		
Returns under $5,000	12,330,049	15,240,641	[1]23,719,177	11,301,095	21,829,952	266,890	478,303	78,229	199,963	184,557	217,289	63,034	112,105
Returns $5,000 under $10,000	3,788,805	5,864,239	26,830,592	3,608,664	25,322,337	93,447	435,629	37,005	56,469	42,143	118,125	18,835	23,354
Returns $10,000 under $15,000	840,819	1,416,367	9,862,301	795,102	8,937,186	37,744	268,495	13,805	22,878	10,404	56,302	4,223	9,654
Returns $15,000 or more	298,530	532,129	8,036,101	232,215	4,243,858	44,404	832,215	7,253	51,581	6,014	69,633	3,833	30,610

Adjusted gross income classes	Partnership				Small Business Corporations				Sales of capital assets			
	Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Grand total	182,122	1,003,603	63,261	194,661	37,443	198,573	10,918	72,610	747,810	1,292,797	298,126	208,110
Taxable returns, total	158,169	960,715	57,522	129,896	37,219	195,711	10,123	49,980	625,813	1,178,721	260,173	177,433
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$1,000 under $2,000	16,327	19,140	7,109	10,263	14,325	27,993	-	-	64,102	21,920	13,668	5,146
$2,000 under $3,000	23,489	37,831					-	-	56,088	31,767	14,565	4,805
$3,000 under $4,000	19,185	49,984							57,866	23,203	18,614	15,979
$4,000 under $5,000	13,161	29,486	8,057	13,588			5,041	25,042	42,979	46,902	10,391	7,459
$5,000 under $6,000	11,666	49,484							40,398	25,234	13,641	7,746
$6,000 under $7,000	17,155	76,057							40,925	30,596	13,375	9,494
$7,000 under $8,000	6,728	23,433	10,213	7,248	-	-			28,107	17,678	20,224	11,169
$8,000 under $9,000					12,131	47,627			47,171	32,745	11,588	6,887
$9,000 under $10,000			6,549	4,816			-	-	46,891	21,299	18,529	13,032
$10,000 under $15,000	19,583	131,181	12,801	17,055	2,845	12,758	2,100	8,955	102,851	100,062	65,970	46,602
$15,000 under $20,000	9,472	91,099			1,705	11,588	1,186	3,193	41,679	94,088	26,670	20,010
$20,000 under $25,000	5,957	70,036	3,449	6,544	1,236	11,598	651	1,739	16,968	54,304	11,121	9,405
$25,000 under $30,000	3,183	40,236	1,434	7,535	2,029	31,570			8,947	29,176	7,167	6,333
$30,000 under $50,000	7,612	174,311	3,672	21,413			633	3,357	14,780	96,193	9,737	8,926
$50,000 under $100,000	3,314	102,787	1,801	17,013	979	22,336	354	3,233	7,349	118,679	3,677	3,328
$100,000 under $200,000	741	36,799	525	10,174	214	9,658	88	2,009	2,081	98,167	740	677
$200,000 under $500,000	205	17,540	163	4,186	65	7,780	39	1,032	715	102,376	137	128
$500,000 under $1,000,000	40	6,453	43	4,686	11	3,843	19	529	153	64,266	17	16
$1,000,000 or more	16	4,509	41	5,277	14	7,451	12	891	98	168,116	7	6
Nontaxable returns, total	23,953	42,891	5,739	64,766	(*)	(*)	795	22,631	121,997	114,076	37,953	30,679
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,396	34,609	10,595	13,551
Under $600	14,001	6,617	2,053	16,234	-	-	(*)	(*)	27,405	6,609	6,300	3,662
$600 under $1,000					-	-			37,561	10,069	8,184	4,805
$1,000 under $2,000					-	-	-	-	24,864	11,679	8,100	5,696
$2,000 under $3,000	7,128	27,712			-	-	-	-	12,068	4,076		
$3,000 under $4,000					-	-	-	-	8,992	6,465		
$4,000 under $5,000					-	-	273	6,862	4,711	40,569	4,774	2,965
$5,000 or more					(*)	(*)						
Returns under $5,000	95,052	160,578	14,036	62,226	13,837	19,746	4,343	39,409	345,626	201,960	93,426	62,762
Returns $5,000 under $10,000	40,098	177,581	24,989	27,795	10,740	41,967	(*)	(*)	205,257	134,437	78,347	49,194
Returns $10,000 under $15,000	16,179	118,454	9,323	10,983	3,729	16,230	2,100	8,955	103,662	103,180	66,695	47,007
Returns $15,000 or more	30,793	546,990	14,913	93,657	9,137	120,630	3,047	19,012	93,265	853,220	59,658	49,147

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

Table 1.21—MALE FILERS OF NONJOINT RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Ordinary gain from sales of depreciable property		Sales of property *other* than capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
			Net gain		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Grand total	22,140	18,553	9,995	16,503	15,019	23,849	960,896	1,523,047	4,501,221	2,056,728	417,895	779,582
Taxable returns, total	19,284	14,713	9,111	15,763	10,550	11,122	825,892	1,419,618	3,772,125	1,820,924	302,698	638,134
Under $1,000	-	-	-	-	-	-	(*)	(*)	70,074	8,071	(*)	(*)
$1,000 under $2,000	(*)	(*)			(*)	(*)	92,195	42,081	652,821	94,630	31,055	35,141
$2,000 under $3,000	3,091	752					70,319	32,915	473,616	157,479	83,624	131,488
$3,000 under $4,000					4,284	3,523	65,635	30,500	383,864	193,451	52,622	108,942
$4,000 under $5,000	7,292	2,240					56,552	45,542	265,615	135,298	38,311	95,456
$5,000 under $6,000			8,287	12,922			58,776	41,098	269,743	117,215	18,693	33,483
$6,000 under $7,000							45,212	64,888	262,421	124,895	17,825	43,252
$7,000 under $8,000	1,255	744			1,995	2,176	34,843	22,921	261,304	94,648	15,655	42,326
$8,000 under $9,000							54,912	58,798	217,545	85,351	14,509	24,005
$9,000 under $10,000							51,571	49,935	200,998	70,333		
$10,000 under $15,000	2,406	4,336			2,673	1,807	145,857	136,810	486,266	279,364	13,857	58,143
$15,000 under $20,000	2,317	2,997					62,143	100,657	120,028	126,089	5,568	17,790
$20,000 under $25,000	1,284	1,013					28,788	81,089	43,587	82,746	4,153	17,422
$25,000 under $30,000					-	-	15,657	92,298	19,959	36,526	2,008	7,325
$30,000 under $50,000	657	1,112	808	2,635	(*)	(*)	23,450	173,241	28,198	89,646	2,803	9,410
$50,000 under $100,000	322	862			245	602	10,793	165,170	12,117	61,007	1,186	7,969
$100,000 under $200,000	104	315			79	308	2,789	110,204	2,894	30,339	379	3,889
$200,000 under $500,000	36	152	10	90	24	97	811	78,126	812	14,757	85	795
$500,000 under $1,000,000	8	54	3	19	9	81	160	32,309	164	5,831	19	148
$1,000,000 or more	10	50	3	97	8	794	99	60,735	99	13,248	11	127
Nontaxable returns, total	2,856	3,841	884	741	4,469	12,730	135,004	103,432	729,096	235,810	115,197	141,452
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	6,361	11,277	32,319	15,629	(*)	(*)
Under $600			(*)	(*)	-	-	25,802	3,621	224,013	23,081	22,830	15,953
$600 under $1,000			(*)	(*)			43,157	11,186	259,733	37,381		
$1,000 under $2,000			-	-			37,264	16,064	147,061	82,599	61,284	62,248
$2,000 under $3,000	2,356	2,328	(*)	(*)	2,056	5,079	7,215	7,652	44,269	35,799	29,650	60,840
$3,000 under $4,000			-	-			12,144	10,140	15,067	17,495	-	-
$4,000 under $5,000			-	-								
$5,000 or more			(*)	(*)			3,061	43,492	6,634	23,826	(*)	(*)
Returns under $5,000	9,838	4,578	4,856	1,436	6,954	14,314	421,974	211,278	2,568,452	800,910	320,731	512,938
Returns $5,000 under $10,000	4,970	2,463	(*)	(*)	4,310	4,540	246,311	238,065	1,215,584	500,603	66,850	143,121
Returns $10,000 under $15,000	2,430	4,357	(*)	(*)	1,962	1,505	146,531	137,971	487,501	281,941	13,858	58,145
Returns $15,000 or more	4,902	7,155	851	3,074	1,793	3,490	146,080	935,733	229,684	473,274	16,456	65,378

Adjusted gross income classes	Rents				Royalties				Estates and trusts			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Grand total	332,124	376,208	188,340	189,532	42,209	64,898	3,005	9,413	59,845	150,722	4,616	3,893
Taxable returns, total	240,532	303,534	156,004	129,048	35,035	61,321	2,820	9,101	55,054	143,716	4,532	2,392
Under $1,000	(*)	(*)	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	14,838	9,344	12,921	8,206	(*)	(*)	-	-	16,068	13,902		
$2,000 under $3,000	27,362	21,259					-	-				
$3,000 under $4,000	24,166	20,164	20,518	8,544	8,902	2,977	-	-	12,659	26,306		
$4,000 under $5,000	30,353	32,007	15,742	10,151			-	-				
$5,000 under $6,000	25,750	31,660					(*)	(*)				
$6,000 under $7,000	14,217	5,700										
$7,000 under $8,000	12,654	11,367	29,670	17,965	8,558	12,915	-	-	10,570	20,875	4,369	1,413
$8,000 under $9,000							-	-				
$9,000 under $10,000	17,955	11,495	10,364	6,601								
			15,509	8,383								
$10,000 under $15,000	39,343	49,016	31,628	32,114	5,105	7,205	1,557	3,214				
$15,000 under $20,000	12,923	31,458	9,167	10,563	2,194	4,267			4,415	10,950		
$20,000 under $25,000	7,744	18,762	3,890	4,666	2,168	9,088			3,539	13,326		
$25,000 under $30,000	3,170	9,461	1,641	3,351	941	936	990	2,812	1,952	10,070		
$30,000 under $50,000	6,014	21,970	2,822	6,713	1,754	3,716			1,798	7,207		
									1,980	14,518		
$50,000 under $100,000	2,645	17,354	1,586	6,027	951	6,474	148	740	1,317	12,394	110	639
$100,000 under $200,000	617	8,135	368	2,771	309	4,827	50	886	537	7,367	39	306
$200,000 under $500,000	179	2,680	139	1,770	117	3,057	17	272	169	4,375	8	10
$500,000 under $1,000,000	38	826	20	348	23	1,789	4	170	34	996	4	12
$1,000,000 or more	28	800	19	875	14	2,203	2	862	16	1,430	2	12
Nontaxable returns, total	91,592	72,676	32,336	60,482	7,174	3,576	185	313	4,791	7,006	84	1,502
No adjusted gross income	(*)	(*)	8,373	31,776	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	13,745	4,228	9,942	13,956			-	-			-	-
$600 under $1,000	16,065	5,842			5,936	1,250	-	-			-	-
$1,000 under $2,000	41,005	32,496					-	-			-	-
$2,000 under $3,000	10,246	13,149					-	-	4,604	6,407	-	-
$3,000 under $4,000			14,021	14,750	-	-	-	-			-	-
$4,000 under $5,000	6,732	11,365			-	-	-	-			-	-
$5,000 or more					(*)	(*)	(*)	(*)			(*)	(*)
Returns under $5,000	187,865	152,229	74,961	73,186	19,677	8,036	(*)	(*)	33,252	43,446	(*)	(*)
Returns $5,000 under $10,000	71,301	61,435	61,697	42,714	11,126	13,468	(*)	(*)	10,572	20,881	(*)	(*)
Returns $10,000 under $15,000	39,400	49,115	31,629	32,115	2,898	6,929	(*)	(*)	4,425	10,990	(*)	(*)
Returns $15,000 or more	33,558	113,429	20,053	41,517	8,508	36,465	1,239	5,925	11,596	75,405	584	1,849

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

Table 1.21—MALE FILERS OF NONJOINT RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Other sources (net)[3]	Total deductions	Standard deduction						Itemized deductions		Exemptions	Number of returns with no taxable income
			Total		Minimum		10 percent		Number	Amount		
			Number	Amount	Number	Amount	Number	Amount				
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Grand total	-633,635	10,786,061	14,234,409	5,744,090	9,103,371	2,853,196	5,131,038	2,890,895	2,923,509	5,041,971	13,832,025	3,885,024
Taxable returns, total	-365,949	9,220,486	10,575,508	4,614,921	5,689,716	1,766,299	4,885,792	2,848,625	2,726,549	4,605,567	10,526,766	-
Under $1,000	7,175	108,310	365,702	107,991	365,199	107,955	(*)	(*)	(*)	(*)	222,022	-
$1,000 under $2,000	-20,033	947,601	3,004,061	901,335	2,992,731	899,883	11,330	1,453	99,739	46,266	1,926,211	-
$2,000 under $3,000	-18,067	737,012	1,881,982	576,795	1,870,556	573,838	11,426	2,957	235,050	160,216	1,459,195	-
$3,000 under $4,000	-27,171	702,049	1,319,012	462,180	291,661	108,080	1,027,351	354,101	263,542	239,869	1,226,945	-
$4,000 under $5,000	-34,227	716,953	939,145	413,371	139,821	57,133	799,324	356,238	282,789	303,582	1,050,098	-
$5,000 under $6,000	-31,663	695,715	785,151	397,701	} 29,748	19,410	{ 761,145	382,596	263,252	298,014	918,394	-
$6,000 under $7,000	-35,428	741,591	609,792	370,866			{ 604,720	367,165	291,772	370,725	797,550	-
$7,000 under $8,000	-53,340	714,428	527,358	367,627			526,688	367,024	253,643	346,801	730,640	-
$8,000 under $9,000	-25,066	623,136	361,744	277,492	-	-	361,744	277,492	216,487	345,644	563,349	-
$9,000 under $10,000	-28,582	567,501	290,035	261,310	-	-	290,035	261,310	171,875	306,191	468,230	-
$10,000 under $15,000	-53,315	1,328,574	416,961	405,202	-	-	416,961	405,202	422,120	923,372	847,771	-
$15,000 under $20,000	-23,511	389,890	54,890	53,946	-	-	54,890	53,946	109,640	335,944	168,673	-
$20,000 under $25,000	-11,039	163,848	11,336	11,044	-	-	11,336	11,044	42,716	152,805	57,803	-
$25,000 under $30,000	-3,153	109,142	4,577	4,470	-	-	4,577	4,470	20,871	104,672	28,058	-
$30,000 under $50,000	-11,191	258,334	2,836	2,681	-	-	2,836	2,681	31,542	255,654	40,697	-
$50,000 under $100,000	-3,658	177,042	751	746	-	-	751	746	12,915	176,297	15,851	-
$100,000 under $200,000	4,423	100,980	139	129	-	-	139	129	3,106	100,851	3,845	-
$200,000 under $500,000	862	65,047	31	30	-	-	31	30	879	65,017	1,104	-
$500,000 under $1,000,000	66	27,917	3	3	-	-	3	3	173	27,914	197	-
$1,000,000 or more	969	45,416	2	2	-	-	2	2	104	45,414	133	-
Nontaxable returns, total	-267,688	1,565,575	3,658,901	1,129,170	3,413,655	1,086,898	245,246	42,274	196,960	436,406	3,305,260	3,885,024
No adjusted gross income	-180,425	-	-	-	-	-	-	-	-	-	84,127	100,285
Under $600	-62,183	595,366	1,943,787	577,018	1,898,454	575,573	45,333	1,445	6,207	18,349	1,231,138	1,949,994
$600 under $1,000	-6,610	383,812	1,272,733	378,230	1,227,561	374,701	45,172	3,529	9,549	5,582	858,825	1,280,942
$1,000 under $2,000	-2,544	206,017	275,841	95,812	202,071	85,091	73,770	10,721	98,807	110,205	519,592	350,083
$2,000 under $3,000	-2,585	100,726	88,285	40,868	63,093	34,765	25,192	6,104	45,799	59,858	265,801	110,370
$3,000 under $4,000	54	73,879	46,065	23,145	} 22,476	16,768	{ 27,648	9,521	20,902	50,733	197,421	57,466
$4,000 under $5,000	-10,841	34,500	18,314	9,091			{ 14,815	6,508	8,119	25,410	103,010	25,762
$5,000 or more	-2,554	171,275	13,876	5,006			13,316	4,446	7,577	166,269	45,346	10,122
Returns under $5,000	-357,453	4,606,225	11,154,927	3,585,836	9,073,063	2,833,226	2,081,864	752,611	1,074,837	1,020,389	9,144,385	3,874,902
Returns $5,000 under $10,000	-178,997	3,376,531	2,587,370	1,679,796	30,308	19,970	2,557,062	1,659,826	1,201,435	1,696,735	3,518,543	7,052
Returns $10,000 under $15,000	-53,644	1,345,756	417,441	405,303	-	-	417,441	405,303	423,378	940,453	849,820	1,233
Returns $15,000 or more	-43,541	1,457,549	74,671	73,155	-	-	74,671	73,155	223,859	1,384,394	319,277	1,837

Adjusted gross income classes	Taxable income		Income tax before credits	Surcharge		Tax credits						Other tax credits[4]
						Retirement income credit		Investment credit		Foreign tax		
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Grand total	13,373,179	45,971,728	9,311,613	9,577,587	881,133	203,620	19,719	101,100	15,984	16,081	10,687	57,097
Taxable returns, total	13,302,057	45,876,616	9,295,433	9,564,610	880,014	154,986	15,395	94,429	14,047	15,246	8,496	48,190
Under $1,000	370,036	21,768	3,156	(*)	(*)	-	-	(*)	(*)	-	-	58
$1,000 under $2,000	3,103,800	1,722,746	245,919	228,987	749	(*)	(*)	} 13,223	385	{ -	-	281
$2,000 under $3,000	2,117,032	3,026,139	454,166	1,831,949	31,328	36,484	1,719			{ (*)	(*)	1,699
$3,000 under $4,000	1,582,554	3,544,033	563,675	1,446,116	52,692	33,978	3,543	14,519	1,454			1,960
$4,000 under $5,000	1,221,934	3,713,083	615,842	1,173,610	59,691	} 29,666	2,847	21,383	1,746			3,015
$5,000 under $6,000	1,048,403	4,148,644	719,919	1,039,013	71,450							11,365
$6,000 under $7,000	901,564	4,308,227	776,501	896,201	76,696	14,235	2,131	} 7,774	1,077	5,467	1,524	5,388
$7,000 under $8,000	781,001	4,390,727	817,453	778,580	81,140	} 15,047	2,577					6,566
$8,000 under $9,000	578,231	3,708,548	712,973	578,086	70,871			{ } 5,836	1,176			4,967
$9,000 under $10,000	461,910	3,347,032	661,813	461,573	65,820							3,828
$10,000 under $15,000	839,081	7,664,596	1,628,558	834,465	161,368	} 9,434	1,279	{ 11,318	2,084			7,120
$15,000 under $20,000	164,530	2,231,644	542,893	161,908	53,836	4,095	468	6,336	1,249	2,486	1,049	981
$20,000 under $25,000	54,052	969,784	272,670	53,803	27,078	2,633	268	3,329	969	1,401	102	283
$25,000 under $30,000	25,448	552,652	171,761	25,281	17,105	1,094	160	2,291	267	1,318	526	139
$30,000 under $50,000	34,378	986,918	347,172	33,628	34,267	1,372	113	4,625	1,330	1,841	1,075	134
$50,000 under $100,000	13,666	710,431	312,011	13,656	31,162	856	112	2,517	1,036	1,657	1,865	77
$100,000 under $200,000	3,245	323,743	166,953	3,233	16,582	316	40	640	569	571	1,192	294
$200,000 under $500,000	910	197,590	109,590	909	10,940	97	13	206	283	230	554	35
$500,000 under $1,000,000	176	89,954	50,328	176	5,021	8	1	61	241	41	474	-
$1,000,000 or more	106	218,357	122,080	106	12,208	5	1	36	180	33	129	-
Nontaxable returns, total	71,122	95,112	16,182	12,977	1,123	48,634	4,326	6,671	1,940	(*)	(*)	8,908
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	(*)	(*)	17	-	-	-	-	-	-	-	-	17
$1,000 under $2,000	24,565	9,789	1,084	-	-	17,991	742			{ -	-	71
$2,000 under $3,000	23,714	20,939	2,951	} 2,517	68	{ } 30,307	3,537	} 6,671	1,940	-	-	-
$3,000 under $4,000	} 10,172	9,454	{ 1,134							-	-	67
$4,000 under $5,000			299			-	-			-	-	197
$5,000 or more	11,331	54,806	10,697	10,460	1,055	(*)	(*)			(*)	(*)	8,556
Returns under $5,000	8,455,147	12,068,074	1,888,242	4,686,509	144,537	143,422	11,630	44,796	3,866	(*)	(*)	7,365
Returns $5,000 under $10,000	3,781,753	19,948,050	3,696,578	3,763,274	366,754	42,287	6,019	24,823	3,421	2,758	1,122	39,962
Returns $10,000 under $15,000	839,586	7,669,881	1,629,763	834,947	161,488	7,435	895	11,343	2,087	2,977	1,734	7,305
Returns $15,000 or more	296,693	6,285,723	2,097,030	292,857	208,354	10,476	1,175	20,138	6,610	9,609	7,730	2,465

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

Table 1.21—MALE FILERS OF NONJOINT RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Income tax after credits	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
						Income tax withheld[5]		Refundable credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Grand total	10,089,647	27,324	8,471	701,008	160,792	15,500,139	9,804,285	170,113	11,401
Taxable returns, total	10,089,647	21,582	4,677	570,964	147,477	12,215,207	9,545,471	121,745	9,253
Under $1,000	3,121	(*)	(*)	7,861	458	342,732	39,829	(*)	(*)
$1,000 under $2,000	246,175	5,496	135	85,774	8,317	2,876,847	531,098	18,231	989
$2,000 under $3,000	481,947			87,036	12,050	1,887,556	624,682	16,366	719
$3,000 under $4,000	609,461			80,481	16,101	1,417,628	684,963	16,819	728
$4,000 under $5,000	669,458	6,239	2,466	54,177	12,973	1,116,632	724,875	13,620	569
$5,000 under $6,000	778,425			49,710	12,982	983,526	837,377	19,437	1,076
$6,000 under $7,000	844,912			48,958	16,821	834,795	879,207		
$7,000 under $8,000	890,393			21,215	6,992	754,520	952,644	11,146	436
$8,000 under $9,000	776,735	6,027	1,194	18,457	7,414	550,745	803,363		
$9,000 under $10,000	722,334			18,363	8,127	442,543	748,561	15,700	1,096
$10,000 under $15,000	1,779,242			44,472	18,814	786,387	1,738,804		
$15,000 under $20,000	592,984	1,190	168	21,867	10,657	135,030	456,426	2,925	892
$20,000 under $25,000	298,128	611	98	11,023	5,434	39,361	166,377	2,552	1,039
$25,000 under $30,000	187,773	497	26	5,391	2,524	17,457	89,577	998	95
$30,000 under $50,000	378,785	714	239	11,316	5,470	19,501	135,243	2,045	201
$50,000 under $100,000	340,083	531	156	3,955	1,917	7,575	83,176	575	482
$100,000 under $200,000	181,440	166	82	713	340	1,735	28,615	218	766
$200,000 under $500,000	119,643	71	29	156	68	466	10,438	63	126
$500,000 under $1,000,000	54,632	23	37	26	12	100	3,116	25	6
$1,000,000 or more	133,977	16	47	13	6	71	7,100	20	17
Nontaxable returns, total	-	5,742	3,794	130,044	13,313	3,284,932	258,815	48,368	2,149
No adjusted gross income	-	(*)	(*)	6,610	1,613	35,497	21,955	8,313	551
Under $600	-			22,471	1,258	1,813,577	74,150	13,949	488
$600 under $1,000	-			38,443	2,197	1,119,225	100,189	12,626	349
$1,000 under $2,000	-			38,172	3,409	167,965	23,142	10,555	487
$2,000 under $3,000	-	4,660	3,568	12,213	1,634	79,698	15,926		
$3,000 under $4,000	-					39,811	6,089		
$4,000 under $5,000	-			12,135	3,202	19,284	6,423	2,925	274
$5,000 or more	-					9,875	10,941		
Returns under $5,000	2,010,162	11,308	3,776	441,742	61,752	10,916,452	2,853,321	113,996	5,105
Returns $5,000 under $10,000	4,012,799	9,087	2,956	159,583	53,522	3,575,099	4,228,619	35,266	1,827
Returns $10,000 under $15,000	1,779,242	3,024	781	44,495	18,826	786,568	1,739,219	11,360	812
Returns $15,000 or more	2,287,444	3,905	958	55,188	26,692	222,020	983,126	9,491	3,657

Adjusted gross income classes	Taxpayments—Continued		Tax due at time of filing		Overpayment					
	Payments on 1969 declaration				Total		Refund		Credit on 1970 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
Grand total	736,733	1,341,238	3,232,776	1,116,848	13,357,922	2,014,939	13,177,877	1,887,919	217,115	127,022
Taxable returns, total	692,028	1,304,631	3,120,083	1,104,528	10,029,655	1,722,161	9,862,109	1,614,621	197,985	107,543
Under $1,000	(*)	(*)	30,633	703	339,402	37,058	337,402	36,730	(*)	(*)
$1,000 under $2,000	34,102	5,200	342,111	22,387	2,713,201	305,161	2,703,423	303,539	13,688	1,622
$2,000 under $3,000	75,541	21,783	436,799	41,945	1,666,243	195,132	1,639,686	190,613	32,049	4,520
$3,000 under $4,000	74,274	28,087	459,537	62,236	1,095,963	150,386	1,083,926	147,595	15,098	2,790
$4,000 under $5,000	79,005	41,115	327,722	48,361	875,227	132,486	852,931	126,548	24,847	5,938
$5,000 under $6,000	47,050	28,617	262,497	54,809	772,509	127,487	760,170	124,150	13,092	3,337
$6,000 under $7,000	50,531	36,867	254,177	65,369	630,737	120,141	619,765	116,933	11,528	3,209
$7,000 under $8,000	28,274	22,071	198,627	36,668	574,049	114,126	572,011	113,057	8,582	2,307
$8,000 under $9,000	33,870	25,814	180,551	43,050	396,015	88,095	391,881	86,857		
$9,000 under $10,000	32,109	25,178	148,972	46,254	312,938	89,815	303,968	87,152	10,715	2,663
$10,000 under $15,000	100,571	130,847	307,722	127,935	528,507	199,571	501,874	183,976	29,838	15,595
$15,000 under $20,000	51,895	113,084	86,003	84,580	78,115	51,167	66,444	42,255	14,232	8,913
$20,000 under $25,000	28,560	98,967	34,434	59,907	19,474	22,629	14,012	14,220	6,847	8,408
$25,000 under $30,000	16,105	74,203	16,300	41,086	8,950	14,636	5,449	8,532	4,285	6,104
$30,000 under $50,000	24,639	190,892	20,977	93,152	13,256	34,988	7,500	18,395	7,265	16,593
$50,000 under $100,000	11,237	191,436	9,802	86,619	3,854	19,563	1,312	6,946	2,929	12,618
$100,000 under $200,000	2,853	110,831	2,314	52,233	928	10,588	260	3,955	763	6,633
$200,000 under $500,000	818	69,189	678	45,651	232	5,657	79	2,106	183	3,552
$500,000 under $1,000,000	163	29,526	139	23,621	37	1,586	9	130	32	1,456
$1,000,000 or more	96	60,839	88	67,962	18	1,889	7	932	12	957
Nontaxable returns, total	44,705	36,605	112,693	12,319	3,328,267	292,778	3,315,768	273,299	19,130	19,480
No adjusted gross income	9,451	17,011	(*)	(*)	51,350	38,206	46,842	26,410	5,287	11,796
Under $600			18,771	812	1,829,750	75,726	1,826,641	74,977		
$600 under $1,000	16,510	3,409	36,213	1,831	1,126,668	102,023	1,125,750	101,443	7,174	1,330
$1,000 under $2,000	7,882	3,923	34,352	5,626	172,890	26,182	171,565	25,160		
$2,000 under $3,000	7,120	3,705	10,604	1,307	80,968	18,054	80,646	17,953	3,821	1,123
$3,000 under $4,000					42,801	7,240	41,978	6,651		
$4,000 under $5,000	3,742	8,557	9,045	2,215	20,267	7,124	19,687	6,983	2,848	5,231
$5,000 or more					3,573	18,223	2,659	13,722		
Returns under $5,000	305,191	124,986	1,706,467	186,992	10,014,730	1,094,777	9,930,477	1,064,602	105,512	30,176
Returns $5,000 under $10,000	193,200	141,000	1,047,403	246,867	2,687,845	549,019	2,648,723	535,468	44,608	13,551
Returns $10,000 under $15,000	101,145	131,166	307,745	127,947	529,258	200,294	502,614	184,604	29,849	15,690
Returns $15,000 or more	137,197	944,086	171,161	555,042	126,089	170,849	96,063	103,245	37,146	67,605

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit.
[2]Deficit.
[3]Other sources net less statutory adjustments to adjusted gross income. See "Other sources (net)" in "Explanation of Classifications and Terms."
[4]Includes unspecified tax credits.
[5]Includes excess social security taxes withheld.
NOTE: Amount detail may not add to total because of rounding

Table 1.22—FEMALE FILERS OF NONJOINT RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	16,146,547	23,559,008	[1]64,145,484	13,811,451	48,771,248	350,696	1,070,526	87,133	173,776	139,168	243,188	53,079	101,659
Taxable returns, total	12,011,095	16,999,677	60,441,252	10,560,163	46,346,880	246,386	983,592	50,879	69,234	87,928	203,223	29,406	50,172
Under $1,000	288,868	288,868	271,373	269,327	249,518	5,022	3,562	-	-	(*)	(*)	} 3,425	1,511
$1,000 under $2,000	1,919,470	2,107,768	2,856,142	1,693,364	2,428,213	36,775	41,866	(*)	(*)	13,731	10,618		
$2,000 under $3,000	1,792,236	2,405,575	4,467,841	1,535,445	3,655,355	34,467	60,987	3,812	4,805	14,624	16,888	4,293	5,418
$3,000 under $4,000	1,809,283	2,749,555	6,328,477	1,590,632	5,351,994	33,721	83,550	5,507	5,928	9,248	16,526	} 5,334	6,104
$4,000 under $5,000	1,599,804	2,399,546	7,170,521	1,457,442	6,277,924	25,054	66,689	7,446	6,832	11,629	23,004		
$5,000 under $6,000	1,374,069	2,195,177	7,498,285	1,255,002	6,574,439	19,543	58,348	7,110	4,308	9,517	23,526	} 6,117	6,448
$6,000 under $7,000	894,396	1,270,478	5,797,929	816,302	5,059,940	15,982	66,034	4,483	4,192	7,016	18,634		
$7,000 under $8,000	732,157	1,105,759	5,458,431	659,893	4,666,050	14,149	64,279	4,599	4,961	(*)	(*)	} 3,867	7,099
$8,000 under $9,000	479,972	707,104	4,062,417	428,265	3,367,938	13,065	54,247	} 5,075	3,703	{ 4,849	16,535		
$9,000 under $10,000	313,295	485,694	2,970,485	265,531	2,288,323	10,136	55,651			{ (*)	(*)		
$10,000 under $15,000	571,286	865,422	6,735,980	468,507	4,792,097	20,056	129,319	6,291	7,700	6,538	26,872	3,096	3,509
$15,000 under $20,000	123,654	210,423	2,094,193	77,817	976,665	7,767	79,173	1,747	3,350	2,756	16,087	1,395	3,983
$20,000 under $25,000	41,085	73,564	910,516	20,007	272,004	4,528	64,706	738	1,595	851	5,952	370	741
$25,000 under $30,000	21,246	39,671	579,093	7,619	103,051	2,117	40,769	595	2,497	220	3,384	261	1,663
$30,000 under $50,000	31,826	59,524	1,163,831	10,035	163,645	3,042	77,346	566	3,260	569	6,047	640	4,399
$50,000 under $100,000	13,316	25,631	884,496	3,837	79,842	740	25,183	309	3,311	283	4,024	372	3,458
$100,000 under $200,000	3,643	7,053	484,822	804	23,180	156	7,629	284	5,297	48	822	146	2,809
$200,000 under $500,000	1,198	2,311	352,339	269	10,836	52	3,510	63	2,194	12	150	66	1,806
$500,000 under $1,000,000	186	352	123,557	40	1,986	10	574	12	853	4	85	13	779
$1,000,000 or more	105	202	230,524	25	3,880	4	170	11	1,594	1	1	10	445
Nontaxable returns, total	4,135,452	6,559,331	[1]3,704,233	3,251,288	2,424,369	104,310	86,936	36,254	104,542	51,240	39,967	23,673	51,489
No adjusted gross income	83,401	130,291	[2]176,688	19,036	45,907	3,923	3,439	22,102	83,956	(*)	(*)	8,490	33,415
Under $600	1,782,798	2,005,018	586,802	1,686,356	565,623	28,456	9,544	5,338	3,993	11,041	2,897	3,184	2,702
$600 under $1,000	1,096,124	1,349,527	831,975	937,662	682,289	27,185	18,379	2,176	3,696	15,378	9,083	4,197	1,886
$1,000 under $2,000	730,965	1,697,581	1,056,150	370,477	492,306	34,011	33,813	3,206	2,795	17,058	15,109	5,101	8,584
$2,000 under $3,000	297,225	843,599	718,451	161,086	350,611	5,745	7,526	670	160				
$3,000 under $4,000	74,418	257,749	253,639	42,486	134,344			{ 2,514	6,466				
$4,000 under $5,000	39,051	158,381	169,441	22,652	84,105	} 4,990	14,235	-	-	} 7,271	11,948	2,701	4,902
$5,000 or more	31,470	117,185	264,463	11,533	69,184			248	3,476				
Returns under $5,000	11,513,643	16,393,458	[1]24,534,124	9,785,965	20,318,190	238,465	337,038	55,002	121,485	101,139	106,926	36,701	63,395
Returns $5,000 under $10,000	3,820,703	5,872,851	25,948,977	3,435,767	22,022,121	73,567	302,761	21,268	17,424	26,744	72,787	9,985	13,547
Returns $10,000 under $15,000	574,988	872,095	6,779,567	469,067	4,793,422	20,224	130,901	6,461	7,992	6,540	26,921	3,099	3,772
Returns $15,000 or more	237,213	420,604	6,882,816	120,652	1,637,515	18,440	299,826	4,402	26,875	4,745	36,554	3,294	20,945

Adjusted gross income classes	Partnership				Small Business Corporations				Sales of capital assets			
	Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Grand total	133,847	542,795	59,250	117,989	22,850	157,406	6,747	33,515	1,228,431	1,901,635	261,453	191,467
Taxable returns, total	121,395	524,030	49,578	71,567	21,129	155,917	5,909	23,246	1,049,128	1,769,059	228,299	169,134
Under $1,000	-	-	-	-	-	-	-	-	(*)	(*)	} 9,196	5,044
$1,000 under $2,000					-	-	-	-	76,258	28,420		
$2,000 under $3,000	} 20,837	31,567	} 20,707	23,108	-	-	(*)	(*)	95,756	45,015	10,723	9,444
$3,000 under $4,000							(*)	(*)	112,675	74,235	14,868	10,007
$4,000 under $5,000	13,666	45,242					(*)	(*)	86,550	64,971	8,412	8,220
$5,000 under $6,000	(*)	(*)					(*)	(*)	108,595	77,266	20,205	12,778
$6,000 under $7,000	13,809	25,830	} 9,279	4,734	} 9,289	33,799	(*)	(*)	67,906	69,987	27,829	19,052
$7,000 under $8,000							(*)	(*)	80,964	77,440	19,253	14,233
$8,000 under $9,000	} 17,627	46,800	{ 5,661	2,503			(*)	(*)	73,032	71,728	15,385	11,423
$9,000 under $10,000							-	-	68,932	92,219	16,458	10,412
$10,000 under $15,000	24,155	109,617	5,674	4,660	5,769	29,350	(*)	(*)	155,808	204,952	43,170	32,322
$15,000 under $20,000	7,538	42,478	3,536	7,449	2,182	15,692	(*)	(*)	52,514	129,576	18,702	15,211
$20,000 under $25,000	3,761	33,799	1,083	3,333	644	4,547	-	-	21,371	106,972	7,131	6,269
$25,000 under $30,000	2,790	23,666	592	1,625	664	7,055	(*)	(*)	10,988	62,795	5,686	4,920
$30,000 under $50,000	4,232	71,983	1,475	7,067	1,820	32,617	522	4,122	18,910	146,270	7,539	6,497
$50,000 under $100,000	1,663	39,574	1,001	6,634	584	17,191	128	1,658	8,351	150,420	2,712	2,356
$100,000 under $200,000	442	13,607	398	5,713	137	9,653	201	1,219	2,448	104,722	749	683
$200,000 under $500,000	109	5,565	124	2,975	29	4,719	24	596	853	104,768	229	215
$500,000 under $1,000,000	16	2,462	28	613	8	1,064	5	25	147	50,269	27	24
$1,000,000 or more	13	3,843	20	1,153	3	230	2	111	75	104,723	25	24
Nontaxable returns, total	12,452	18,767	9,672	46,422	(*)	(*)	(*)	(*)	179,303	132,578	33,154	22,334
No adjusted gross income	(*)	(*)	5,464	38,651	(*)	(*)	(*)	(*)	10,119	19,307	5,468	4,658
Under $600	(*)	(*)	(*)	(*)	-	-	-	-	14,982	4,363	} 9,798	8,061
$600 under $1,000	(*)	(*)	-	-	(*)	(*)	-	-	23,497	10,194		
$1,000 under $2,000	(*)	(*)	(*)	(*)	-	-	(*)	(*)	71,022	25,751	} 15,443	7,532
$2,000 under $3,000	(*)	(*)	-	-	-	-	-	-	30,728	14,910		
$3,000 under $4,000	-	-	(*)	(*)	-	-	-	-	14,506	14,841		
$4,000 under $5,000	-	-	-	-	-	-	-	-	(*)	(*)	-	-
$5,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	7,121	34,970	(*)	(*)
Returns under $5,000	45,265	89,978	30,188	66,878	5,720	10,679	(*)	(*)	550,416	312,560	73,908	52,965
Returns $5,000 under $10,000	43,838	105,989	14,942	7,246	5,290	24,610	(*)	(*)	404,448	402,547	100,796	69,564
Returns $10,000 under $15,000	24,157	109,617	5,843	5,217	5,769	29,350	(*)	(*)	157,100	210,337	43,900	32,691
Returns $15,000 or more	20,587	237,211	8,277	38,648	6,071	92,767	1,678	18,982	116,467	976,191	42,849	36,247

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

Table 1.22—FEMALE FILERS OF NONJOINT RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Ordinary gain from sales of depreciable property		Sales of property *other* than capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
			Net gain		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Grand total	24,336	26,553	2,791	1,801	18,861	30,631	1,927,968	4,292,568	6,332.213	4,675,530	811,316	1,387,940
Taxable returns, total	19,001	22,976	2,448	1,133	9,876	11,816	1,609,237	3,998,855	5,148,805	4,014,851	600,739	1,123,637
Under $1,000	-	-	-	-	-	-	13,521	3,501	66,330	8,856	(*)	(*)
$1,000 under $2,000	5,682	5,020	-	-	4,879	5,870	111,877	67,734	555,910	206,404	53,288	48,136
$2,000 under $3,000			-	-			144,323	105,863	606,530	398,114	95,933	116,941
$3,000 under $4,000			-	-			159,287	147,089	595,793	383,014	101,882	197,493
$4,000 under $5,000			-	-			128,646	105,059	624,841	341,089	69,284	142,867
$5,000 under $6,000	6,746	4,478	(*)	(*)	(*)	(*)	151,842	184,702	609,242	333,602	60,699	120,405
$6,000 under $7,000			(*)	(*)			119,449	109,243	447,558	258,613	44,519	114,582
$7,000 under $8,000			-	-			136,045	182,457	395,678	323,555	35,029	71,923
$8,000 under $9,000			-	-			121,279	156,114	334,549	214,363	29,144	55,103
$9,000 under $10,000			-	-	-	-	98,206	180,307	228,553	218,710	31,312	74,123
$10,000 under $15,000	3,735	2,547	(*)	(*)	1,725	2,469	249,213	571,015	464,004	594,643	51,172	106,237
$15,000 under $20,000	836	764	(*)	(*)			82,107	374,608	114,218	251,079	12,874	32,903
$20,000 under $25,000	(*)	(*)	-	-			31,585	219,403	38,373	112,826	5,136	11,925
$25,000 under $30,000	(*)	(*)	(*)	(*)	713	1,132	17,605	199,538	20,082	83,242	2,353	8,931
$30,000 under $50,000	886	8,419	1	(*)			27,202	396,671	29,970	136,211	4,060	13,231
$50,000 under $100,000	194	161	39	237	130	420	12,174	395,042	12,461	85,704	1,429	4,804
$100,000 under $200,000	68	376	9	16	59	541	3,458	260,733	3,347	35,642	448	1,859
$200,000 under $500,000	37	204	5	69	18	101	1,139	183,573	1,096	20,283	150	978
$500,000 under $1,000,000	6	29	-	-	8	117	177	53,645	173	5,733	18	117
$1,000,000 or more	6	30	-	-	6	88	102	102,558	97	3,168	9	52
Nontaxable returns, total	5,335	3,576	(*)	(*)	8,985	18,814	318,731	293,714	1,183,408	660,676	210,577	264,305
No adjusted gross income	(*)	(*)	(*)	(*)	4,965	16,754	14,738	15,832	45,092	41,671	(*)	(*)
Under $600	(*)	(*)	-	-	(*)	(*)	28,531	8,722	221,603	23,610	15,499	14,176
$600 under $1,000	-	-	-	-	(*)	(*)	52,321	23,392	277,875	81,983		
$1,000 under $2,000	3,806	2,073	(*)	(*)	(*)	(*)	110,522	49,738	401,824	262,577	101,759	94,986
$2,000 under $3,000			-	-	(*)	(*)	66,950	58,709	160,529	158,633	55,632	90,108
$3,000 under $4,000			-	-	(*)	(*)	19,019	30,935	32,202	31,865	22,318	37,074
$4,000 under $5,000	-	-	-	-	-	-	11,990	21,599	23,372	28,225	(*)	(*)
$5,000 or more	(*)	(*)	-	-	(*)	(*)	14,660	84,787	20,911	32,112	5,916	9,705
Returns under $5,000	11,009	8,578	(*)	(*)	13,227	24,494	861,725	638,173	3,611,901	1,966,042	527,048	761,065
Returns $5,000 under $10,000	6,746	4,478	(*)	(*)	2,970	1,198	636,839	835,262	2,031,845	1,369,127	206,034	443,040
Returns $10,000 under $15,000	3,736	2,550	(*)	(*)	(*)	(*)	252,915	597,884	467,706	600,625	51,732	109,029
Returns $15,000 or more	2,845	10,947	373	549	1,596	3,808	176,489	2,221,249	220,761	739,736	26,502	74,806

Adjusted gross income classes	Rents				Royalties				Estates and trusts			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Grand total	795,046	986,188	314,832	223,867	88,966	143,230	4,623	6,216	194,385	592,236	10,997	22,464
Taxable returns, total	535,265	815,324	235,697	139,514	76,657	135,305	900	1,730	161,315	545,107	8,970	11,875
Under $1,000	(*)	(*)	-	-	(*)	(*)	-	-				
$1,000 under $2,000	42,546	24,972	14,881	10,177	12,358	6,104	-	-	18,652	14,969	(*)	(*)
$2,000 under $3,000	68,697	51,929	30,808	15,569			-	-			-	-
$3,000 under $4,000	73,051	51,960	27,710	12,790			-	-				
$4,000 under $5,000	47,573	70,696	19,707	4,107	13,101	5,530	-	-	13,992	21,249	(*)	(*)
$5,000 under $6,000	61,934	63,263	28,237	16,253			-	-	(*)	(*)	(*)	(*)
$6,000 under $7,000	50,797	84,511	17,761	12,964	9,460	4,254	-	-	20,652	26,304	-	-
$7,000 under $8,000	38,513	71,349	25,078	8,326			-	-				
$8,000 under $9,000	25,686	76,497	17,014	9,487	15,341	20,060	-	-	19,061	36,032	(*)	(*)
$9,000 under $10,000	25,735	34,750	12,643	6,640			(*)	(*)			(*)	(*)
$10,000 under $15,000	53,505	87,713	28,798	22,425	11,656	12,872	(*)	(*)	39,874	113,605	-	-
$15,000 under $20,000	23,043	72,070	5,570	4,286	5,559	17,697	(*)	(*)			(*)	(*)
$20,000 under $25,000	7,036	26,851	3,137	3,666	3,332	14,876	(*)	(*)	15,288	66,936	(*)	(*)
$25,000 under $30,000	4,426	24,165	888	1,647	1,094	2,405	(*)	(*)	6,042	32,066	(*)	(*)
$30,000 under $50,000	7,247	43,797	1,939	4,370	2,543	9,024	(*)	(*)	4,095	20,337	(*)	(*)
$50,000 under $100,000	2,788	20,828	1,055	3,321	1,214	17,943	58	150	9,136	85,838	461	1,145
$100,000 under $200,000	707	6,320	312	2,059	465	9,464	23	124	4,147	52,282	185	750
$200,000 under $500,000	251	2,164	110	965	149	6,057	16	109	1,215	23,796	57	231
$500,000 under $1,000,000	44	427	26	210	32	4,470	3	59	410	17,566	21	253
$1,000,000 or more	20	177	23	252	18	4,530	2	5	58	5,110	11	192
Nontaxable returns, total	259,781	170,865	79,135	84,353	12,309	7,925	(*)	(*)	33,070	47,129	(*)	(*)
No adjusted gross income	9,179	8,245	20,602	32,665	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	30,751	7,483	10,018	7,541			(*)	(*)	(*)	(*)	-	-
$600 under $1,000	35,351	12,507	9,500	17,660	11,170	4,680	-	-	19,823	17,106	(*)	(*)
$1,000 under $2,000	123,020	85,438	21,458	10,095			(*)	(*)			-	-
$2,000 under $3,000	42,142	31,436	10,505	12,260			(*)	(*)			(*)	(*)
$3,000 under $4,000					(*)	(*)	(*)	(*)			-	-
$4,000 under $5,000	19,338	25,756	7,052	4,132	(*)	(*)	-	-	10,275	26,447	-	-
$5,000 or more					(*)	(*)	-	-			(*)	(*)
Returns under $5,000	483,306	353,567	171,269	125,612	37,691	17,587	(*)	(*)	71,932	86,365	6,020	16,028
Returns $5,000 under $10,000	211,327	346,626	101,090	54,412	24,801	24,314	(*)	(*)	52,206	96,413	(*)	(*)
Returns $10,000 under $15,000	54,625	88,174	29,359	22,580	11,826	13,282	(*)	(*)	29,608	90,739	(*)	(*)
Returns $15,000 or more	45,788	197,821	13,114	21,263	14,648	88,047	564	1,642	40,639	318,719	1,378	5,499

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

Table 1.22—FEMALE FILERS OF NONJOINT RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Other sources (net)[3]	Total deductions	Standard deduction						Itemized deductions		Exemptions	Number of returns with no taxable income
			Total		Minimum		10 percent		Number	Amount		
			Number	Amount	Number	Amount	Number	Amount				
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Grand total	254,269	11,741,108	11,392,464	4,658,724	7,302,933	2,444,239	4,089,531	2,214,484	4,670,682	7,082,385	14,135,405	3,978,805
Taxable returns, total	349,701	9,565,936	7,840,068	3,486,745	3,965,914	1,293,754	3,874,154	2,192,990	4,171,027	6,079,195	10,199,806	-
Under $1,000	-487	83,692	282,668	82,502	282,333	82,468	(*)	(*)	(*)	(*)	173,321	-
$1,000 under $2,000	2,148	629,820	1,704,921	511,435	1,699,179	510,666	} 16,152	3,404	{ 214,549	118,385	1,264,661	-
$2,000 under $3,000	46,725	776,756	1,337,815	430,096	1,327,405	427,460			454,421	346,660	1,443,345	-
$3,000 under $4,000	13,183	970,905	1,208,191	446,539	458,429	184,184	749,762	262,355	601,092	524,366	1,649,733	-
$4,000 under $5,000	44,929	1,064,897	1,000,648	441,197	166,929	68,494	833,719	372,703	599,156	623,700	1,439,728	-
$5,000 under $6,000	23,390	1,101,779	753,525	383,839	28,308	17,817	725,217	366,022	620,544	717,940	1,317,106	-
$6,000 under $7,000	12,994	832,750	527,273	329,070	(*)	(*)	525,608	327,738	367,123	503,680	762,287	-
$7,000 under $8,000	249	812,902	381,377	274,657	(*)	(*)	379,711	273,324	350,780	538,245	663,455	-
$8,000 under $9,000	21,329	619,513	228,175	186,444	-	-	228,175	186,444	251,797	433,069	424,262	-
$9,000 under $10,000	9,486	440,786	147,573	136,945	-	-	147,573	136,945	165,722	303,841	291,416	-
$10,000 under $15,000	50,529	982,534	226,650	223,296	-	-	226,650	223,296	344,636	759,239	519,253	-
$15,000 under $20,000	65,161	324,788	29,366	28,960	-	-	29,366	28,960	94,288	295,829	126,254	-
$20,000 under $25,000	22,688	150,798	6,257	6,153	-	-	6,257	6,153	34,828	144,645	44,138	
$25,000 under $30,000	12,355	101,239	2,138	2,128	-	-	2,138	2,128	19,108	99,111	23,803	-
$30,000 under $50,000	4,649	223,329	2,718	2,718	-	-	2,718	2,718	29,108	220,611	35,714	-
$50,000 under $100,000	13,336	180,962	648	646	-	-	648	646	12,668	180,317	15,379	-
$100,000 under $200,000	5,680	109,610	97	92	-	-	97	92	3,546	109,518	4,232	-
$200,000 under $500,000	1,116	80,901	23	23	-	-	23	23	1,175	80,879	1,387	-
$500,000 under $1,000,000	459	26,126	5	5	-	-	5	5	181	26,121	211	-
$1,000,000 or more	-218	51,849	-	-	-	-	-	-	105	51,849	121	-
Nontaxable returns, total	-95,431	2,175,174	3,552,396	1,171,982	3,337,019	1,150,486	215,377	21,496	499,655	1,003,192	3,935,599	3,978,805
No adjusted gross income	-101,603	-	-	-	-	-	-	-	-	-	78,175	83,401
Under $600	-23,800	558,089	1,772,534	529,044	1,693,456	526,305	79,078	2,739	10,264	29,045	1,203,011	1,782,798
$600 under $1,000	8,089	367,008	1,050,946	322,303	1,001,141	318,701	49,805	3,602	45,178	44,705	809,716	1,095,790
$1,000 under $2,000	12,949	405,435	535,487	218,551	475,198	210,373	60,289	8,178	195,478	186,883	1,018,549	683,263
$2,000 under $3,000	12,450	352,741	159,593	80,598	142,739	76,434	16,854	4,164	137,632	272,143	506,159	213,106
$3,000 under $4,000	1,781	118,366	22,485	14,168	17,155	12,375	(*)	(*)	51,933	104,198	154,649	56,350
$4,000 under $5,000	-2,535	100,482	} 11,351	7,318	{ (*)	(*)	(*)	(*)	31,387	95,183	95,029	36,717
$5,000 or more	-2,762	273,053			-	-	(*)	(*)	27,783	271,035	70,311	27,380
Returns under $5,000	13,828	5,428,190	9,082,952	3,081,732	7,269,294	2,421,757	1,813,658	659,974	2,347,290	2,346,459	9,836,075	3,951,425
Returns $5,000 under $10,000	65,266	3,951,143	2,041,610	1,312,973	33,639	22,482	2,007,971	1,290,491	1,779,093	2,638,170	3,523,711	22,923
Returns $10,000 under $15,000	50,361	1,045,782	226,650	223,296	-	-	226,650	223,296	348,338	822,486	523,257	3,700
Returns $15,000 or more	124,814	1,315,993	41,252	40,723	-	-	41,252	40,723	195,961	1,275,270	252,362	757

Adjusted gross income classes	Taxable income		Income tax before credits	Surcharge		Tax credits						Other tax credits[4]
	Number of returns	Amount		Number of returns	Amount	Retirement income credit		Investment credit		Foreign tax		
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Grand total	12,167,742	40,768,709	8,196,766	8,872,925	770,616	784,959	70,963	42,129	4,999	37,242	12,256	30,843
Taxable returns, total	12,011,095	40,675,518	8,182,507	8,869,652	770,428	632,707	58,807	40,370	4,694	37,003	10,894	30,107
Under $1,000	288,868	14,360	1,975	(*)	(*)	-	-	-	-	-	-	9
$1,000 under $2,000	1,919,470	961,660	136,684	99,492	400	11,992	347	-	-	*	*	315
$2,000 under $3,000	1,792,236	2,247,741	334,043	1,203,505	20,240	106,921	5,670	} 8,217	190	{ -	-	1,619
$3,000 under $4,000	1,809,283	3,707,840	584,174	1,529,530	50,018	122,243	12,751					2,195
$4,000 under $5,000	1,599,804	4,665,898	768,175	1,495,290	72,612	74,130	6,591	7,927	322			1,286
$5,000 under $6,000	1,374,069	5,079,400	869,107	1,329,833	83,947	76,848	7,710	} 5,628	1,017	} 13,141	1,170	8,804
$6,000 under $7,000	894,396	4,202,897	753,728	884,328	73,939	46,386	5,194					3,344
$7,000 under $8,000	732,157	3,982,074	733,426	728,325	72,232	37,817	3,710					2,619
$8,000 under $9,000	479,972	3,018,641	574,441	477,761	56,791	28,808	3,116	} 3,050	239	{ -	-	2,311
$9,000 under $10,000	313,295	2,238,284	437,869	313,295	43,302	24,127	2,502			(*)	(*)	1,254
$10,000 under $15,000	571,286	5,234,194	1,112,659	570,727	110,356	51,256	5,625	5,769	342	4,894	577	3,816
$15,000 under $20,000	123,654	1,643,152	402,977	123,376	39,873	20,923	2,193	2,919	416	3,117	2,254	953
$20,000 under $25,000	41,085	715,579	200,412	41,032	19,920	9,327	982	1,404	302	2,415	1,368	82
$25,000 under $30,000	21,246	454,052	140,889	21,246	13,999	5,469	565	1,327	326	1,586	145	209
$30,000 under $50,000	31,826	904,790	320,833	31,802	31,915	9,999	1,149	2,277	448	2,951	368	956
$50,000 under $100,000	13,316	688,156	305,137	13,316	30,424	4,703	504	1,154	508	2,197	2,403	136
$100,000 under $200,000	3,643	370,980	192,355	3,640	19,153	1,238	139	494	258	800	1,049	85
$200,000 under $500,000	1,198	270,048	154,195	1,198	15,380	430	49	147	125	334	921	114
$500,000 under $1,000,000	186	97,219	56,356	186	5,605	57	7	34	100	46	221	-
$1,000,000 or more	105	178,553	103,072	105	10,307	33	3	23	101	25	124	-
Nontaxable returns, total	156,647	93,191	14,259	3,273	188	152,252	12,157	(*)	(*)	(*)	(*)	738
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	(*)	(*)	9	-	-	-	-	-	-	-	-	9
$1,000 under $2,000	47,702	9,835	1,335	-	-	46,644	1,274	(*)	(*)	-	-	61
$2,000 under $3,000	84,119	57,068	8,169	(*)	(*)	82,612	7,970	(*)	(*)	-	-	116
$3,000 under $4,000	18,068	16,791	2,466	(*)	(*)	17,656	2,311	(*)	(*)	-	-	2
$4,000 under $5,000	} 6,424	9,430	{ 348	-	-	(*)	-	(*)	-	-	-	18
$5,000 or more			1,932	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	532
Returns under $5,000	7,562,218	11,684,291	1,837,378	4,332,154	143,311	464,197	37,242	17,872	775	(*)	(*)	5,630
Returns $5,000 under $10,000	3,797,780	18,524,837	3,369,110	3,734,101	330,234	217,316	22,504	8,703	1,285	6,982	1,075	18,626
Returns $10,000 under $15,000	571,288	5,234,196	1,112,660	570,727	110,356	51,256	5,625	5,771	342	4,894	577	3,816
Returns $15,000 or more	236,456	5,325,385	1,877,618	235,943	186,715	52,190	5,592	9,783	2,597	13,509	10,131	2,771

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

Table 1.22—FEMALE FILERS OF NONJOINT RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Income tax after credits	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
						Income tax withheld[5]		Refundable credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Grand total	8,848,803	8,795	2,193	383,066	73,387	13,370,501	7,568,488	56,042	7,668
Taxable returns, total	8,848,803	7,442	2,055	289,878	65,642	10,300,418	7,341,789	41,845	5,228
Under $1,000	1,990	-	-	5,693	320	257,201	28,600	-	-
$1,000 under $2,000	136,201	(*)	(*)	46,252	4,305	1,614,008	285,442	11,925	345
$2,000 under $3,000	346,988	(*)	(*)	41,624	5,443	1,465,334	448,182		
$3,000 under $4,000	619,104	-	-	36,923	7,092	1,544,258	687,779	9,188	986
$4,000 under $5,000	832,550	(*)	(*)	36,124	7,646	1,438,611	904,143		
$5,000 under $6,000	935,314	(*)	(*)	25,196	5,986	1,246,833	1,003,446		
$6,000 under $7,000	818,574	(*)	(*)	17,867	5,115	807,976	843,962		
$7,000 under $8,000	799,135	(*)	(*)	15,833	4,648	658,904	797,569	11,873	353
$8,000 under $9,000	625,688	-	-	12,193	4,349	428,045	601,320		
$9,000 under $10,000	477,336			7,864	2,776	265,486	419,046		
$10,000 under $15,000	1,212,674	1,880	1,236	23,600	9,197	460,479	950,178	3,542	147
$15,000 under $20,000	437,039			9,391	3,645	75,318	216,836	2,288	575
$20,000 under $25,000	217,602			4,198	1,950	18,542	61,429	818	69
$25,000 under $30,000	153,644	674	84	1,995	896	6,859	24,148	469	205
$30,000 under $50,000	349,830	532	4	3,641	1,638	8,721	38,311	803	272
$50,000 under $100,000	332,005	446	215	1,135	493	3,020	21,201	611	1,011
$100,000 under $200,000	209,979	128	105	253	107	582	6,487	214	1,064
$200,000 under $500,000	168,367	65	49	72	27	198	3,021	78	112
$500,000 under $1,000,000	61,634	16	6	15	6	29	579	22	72
$1,000,000 or more	113,151	8	18	9	3	14	110	14	17
Nontaxable returns, total	-	(*)	(*)	93,188	7,745	3,070,083	226,704	14,197	2,442
No adjusted gross income	-	(*)	(*)	3,731	485	17,307	9,237	(*)	(*)
Under $600	-	(*)	(*)	11,593	503	1,668,567	59,538		
$600 under $1,000	-	-	-	28,679	1,542	886,526	72,084	9,932	2,127
$1,000 under $2,000	-	(*)	(*)	35,678	3,211	308,839	41,576		
$2,000 under $3,000	-	(*)	(*)	8,911	1,024	125,241	21,366		
$3,000 under $4,000	-	-	-			36,985	10,653		
$4,000 under $5,000	-	-	-	4,596	980	18,653	7,820	2,458	202
$5,000 or more	-	(*)	(*)			7,965	4,430		
Returns under $5,000	1,936,832	2,566	221	258,718	32,190	9,381,530	2,576,417	35,273	3,752
Returns $5,000 under $10,000	3,656,046	(*)	(*)	80,002	23,220	3,414,487	3,669,177	11,875	353
Returns $10,000 under $15,000	1,212,674	(*)	(*)	23,602	9,198	461,039	950,417	3,543	147
Returns $15,000 or more	2,043,251	2,503	561	20,744	8,779	113,445	372,477	5,351	3,416

Adjusted gross income classes	Taxpayments—Continued		Tax due at time of filing		Overpayment					
	Payments on 1969 declaration				Total		Overpayment refund		Credit on 1970 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
Grand total	1,375,354	2,141,630	3,272,027	986,610	11,865,255	1,780,186	11,470,776	1,584,340	436,466	195,847
Taxable returns, total	1,295,951	2,106,655	3,195,937	981,103	8,717,568	1,518,325	8,348,271	1,332,453	407,441	185,875
Under $1,000	(*)	(*)	26,671	484	257,202	27,209	254,867	26,923	(*)	(*)
$1,000 under $2,000	64,068	9,377	343,646	17,793	1,565,833	172,262	1,543,934	170,212	25,900	2,051
$2,000 under $3,000	106,650	19,843	471,181	40,843	1,302,570	156,560	1,264,529	152,003	40,584	4,557
$3,000 under $4,000	151,658	44,785	498,204	54,266	1,292,761	161,556	1,238,852	152,343	61,805	9,214
$4,000 under $5,000	122,016	50,737	449,581	50,375	1,132,826	165,141	1,089,404	157,724	44,169	7,417
$5,000 under $6,000	125,480	65,143	326,797	46,412	1,035,617	173,771	999,159	167,100	38,899	6,671
$6,000 under $7,000	101,238	68,148	213,819	44,165	671,927	132,559	648,485	124,410	29,188	8,148
$7,000 under $8,000	92,545	73,191	200,227	41,724	530,265	108,609	506,569	100,830	25,910	7,779
$8,000 under $9,000	77,534	64,405	156,599	38,158	321,656	74,009	309,006	70,006	12,651	4,004
$9,000 under $10,000	81,810	80,628	108,864	33,921	202,667	53,489	181,853	45,682	20,814	7,807
$10,000 under $15,000	195,840	275,753	256,568	117,456	313,385	120,505	268,572	96,666	43,693	23,838
$15,000 under $20,000	77,162	199,297	71,243	74,049	51,944	49,998	31,472	31,499	24,139	18,499
$20,000 under $25,000	33,121	141,061	24,321	44,407	16,030	27,344	5,717	10,759	12,180	16,585
$25,000 under $30,000	18,520	117,648	13,466	30,829	7,688	18,274	2,162	6,396	6,459	11,878
$30,000 under $50,000	28,137	245,218	22,161	97,072	9,380	29,397	2,586	8,268	7,523	21,130
$50,000 under $100,000	12,544	253,831	9,073	80,986	4,221	24,314	836	5,993	3,747	18,321
$100,000 under $200,000	3,514	163,286	2,424	52,289	1,204	12,935	202	3,552	1,093	9,384
$200,000 under $500,000	1,159	121,989	868	50,359	326	7,035	56	1,938	294	5,096
$500,000 under $1,000,000	183	42,793	145	20,048	40	1,845	7	70	35	1,775
$1,000,000 or more	102	69,092	79	45,467	26	1,513	3	79	23	1,435
Nontaxable returns, total	79,403	34,976	76,090	5,509	3,147,687	261,861	3,122,505	251,888	29,025	9,974
No adjusted gross income	12,044	8,529	1,714	165	30,662	17,450	26,944	13,570	(*)	(*)
Under $600	(*)	(*)	10,290	389	1,673,419	61,002	1,670,318	60,397		
$600 under $1,000	11,685	2,591	25,832	1,283	894,203	74,464	891,188	74,107	13,327	1,694
$1,000 under $2,000	19,190	3,346	29,932	2,719	330,111	46,420	324,113	45,689		
$2,000 under $3,000	18,136	9,175	6,176	599	141,300	30,222	135,956	28,946		
$3,000 under $4,000			1,417	190	41,673	12,173	38,989	10,977	9,036	2,472
$4,000 under $5,000	14,449	9,821	357	101	19,709	7,937	19,374	7,829	(*)	(*)
$5,000 or more			372	63	16,610	12,193	15,623	10,373	(*)	(*)
Returns under $5,000	517,782	152,219	1,865,001	169,206	8,682,269	932,396	8,498,468	900,720	202,105	31,676
Returns $5,000 under $10,000	485,627	356,369	1,006,663	204,440	2,776,373	550,955	2,658,977	516,368	127,798	34,587
Returns $10,000 under $15,000	197,131	276,968	256,570	117,457	315,236	121,958	269,861	97,352	50,816	24,606
Returns $15,000 or more	174,814	1,356,074	143,793	495,507	91,377	174,877	43,470	69,900	55,747	104,978

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit.
[2]Deficit.
[3]Other sources net less statutory adjustments to adjusted gross income. See "Other sources (net)" in "Explanations of Classifications and Terms."
[4]Includes unspecified tax credits.
[5]Includes excess social security taxes withheld.
NOTE: Amount detail may not add to total because of rounding.

Table 1.23—EXEMPTIONS AND SELECTED ITEMS BY MARITAL STATUS AND SEX ON TAXPAYER AND ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	All returns									
	Number of returns	Adjusted gross income	Salaries and wages		Income tax after credits		Number of exemptions			
			Number of returns	Amount	Number of returns	Amount	Total[1]	Taxpayers	Age 65 or over	Taxpayers' dependents
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	75,834,388	603,546,080	67,855,186	498,864,696	63,721,394	86,568,215	206,197,483	118,619,918	9,282,630	78,131,379
Taxable returns, total	63,721,394	588,219,505	58,646,087	486,486,379	63,721,394	86,568,215	177,220,487	102,313,802	5,775,886	69,020,796
Under $1,000	658,904	623,472	622,774	575,925	658,904	5,110	658,904	658,904	-	-
$1,000 under $2,000	5,139,934	7,661,803	4,742,214	6,913,685	5,139,934	385,321	5,551,448	5,273,986	165,449	110,013
$2,000 under $3,000	4,479,593	11,169,053	3,945,563	9,525,362	4,479,593	877,954	6,207,759	5,064,813	502,722	627,899
$3,000 under $4,000	4,727,114	16,490,385	4,138,819	13,884,723	4,727,114	1,426,968	8,753,594	6,100,514	809,066	1,834,967
$4,000 under $5,000	4,691,698	21,123,045	4,179,297	18,045,486	4,691,698	1,983,116	10,199,562	6,593,837	668,437	2,923,788
$5,000 under $6,000	4,647,962	25,539,653	4,227,967	22,338,369	4,647,962	2,549,803	11,474,807	6,886,083	629,718	3,943,675
$6,000 under $7,000	4,473,668	29,067,139	4,121,856	25,928,010	4,473,668	3,051,616	12,500,443	7,170,810	443,889	4,874,414
$7,000 under $8,000	4,644,368	34,810,887	4,352,544	31,472,623	4,644,368	3,812,839	14,136,642	7,789,619	390,253	5,945,553
$8,000 under $9,000	4,366,942	37,078,899	4,142,095	33,907,529	4,366,942	4,174,675	14,285,228	7,686,531	305,815	6,286,828
$9,000 under $10,000	4,159,607	39,494,622	3,935,107	36,037,604	4,159,607	4,629,939	14,162,036	7,551,103	296,325	6,312,866
$10,000 under $15,000	13,625,399	165,329,196	13,018,539	151,440,691	13,625,399	21,574,723	49,147,948	25,851,978	770,773	22,506,548
$15,000 under $20,000	4,713,976	80,200,773	4,419,030	70,122,941	4,713,976	12,235,709	17,295,210	9,142,746	294,570	7,855,173
$20,000 under $25,000	1,533,608	33,884,730	1,358,998	26,365,972	1,533,608	5,847,087	5,670,134	2,973,373	146,034	2,548,174
$25,000 under $30,000	645,031	17,530,370	535,980	11,949,455	645,031	3,346,182	2,435,569	1,244,155	90,380	1,099,810
$30,000 under $50,000	805,293	30,101,648	609,946	15,817,172	805,293	6,859,984	3,131,852	1,544,937	147,894	1,437,584
$50,000 under $100,000	326,931	21,551,960	235,171	8,646,137	326,931	6,733,559	1,304,151	627,206	83,636	592,675
$100,000 under $200,000	63,160	8,286,391	46,504	2,542,362	63,160	3,282,211	239,797	119,462	22,529	97,641
$200,000 under $500,000	14,598	4,192,096	10,839	739,007	14,598	1,856,887	52,647	27,099	6,785	18,705
$500,000 under $1,000,000	2,449	1,641,507	1,892	146,875	2,449	757,859	8,696	4,539	1,103	3,039
$1,000,000 or more	1,159	2,441,876	952	86,451	1,159	1,176,674	4,060	2,107	508	1,444
Nontaxable returns, total	12,112,994	15,326,575	9,209,099	12,378,318	-	-	28,976,996	16,306,116	3,506,744	9,110,583
No adjusted gross income	458,657	-2,032,867	191,686	1,053,505	-	-	1,279,453	737,212	117,512	423,945
Under $600	3,982,580	1,316,361	3,674,030	1,359,829	-	-	4,857,489	4,244,949	224,368	384,597
$600 under $1,000	2,650,088	2,019,672	2,262,888	1,709,040	-	-	3,672,809	2,951,608	294,583	424,616
$1,000 under $2,000	2,142,743	3,154,619	1,200,440	1,706,717	-	-	6,088,883	3,239,090	1,236,602	1,602,354
$2,000 under $3,000	1,408,338	3,486,135	866,653	1,929,663	-	-	5,219,769	2,417,229	992,544	1,793,594
$3,000 under $4,000	658,374	2,274,459	408,479	1,345,644	-	-	3,049,966	1,195,028	411,788	1,432,825
$4,000 under $5,000	407,242	1,797,747	311,504	1,311,822	-	-	2,395,231	759,837	130,703	1,501,026
$5,000 or more	404,972	3,310,449	293,419	1,962,098	-	-	2,413,396	761,163	98,644	1,547,626
Returns under $5,000	31,405,265	69,083,885	26,544,347	59,361,401	19,697,243	4,678,468	57,934,867	39,237,007	5,553,774	13,059,624
Returns $5,000 under $10,000	22,657,528	168,280,167	21,048,880	151,258,171	22,292,547	18,218,873	68,810,685	37,773,520	2,153,975	28,831,616
Returns $10,000 under $15,000	13,649,392	165,612,408	13,032,744	151,591,473	13,625,399	21,574,723	49,250,148	25,894,725	777,311	22,559,463
Returns $15,000 or more	8,122,203	200,569,620	7,229,215	136,653,651	8,106,205	42,096,151	30,201,783	15,714,666	797,570	13,680,676

Adjusted gross income classes	Joint returns of husbands and wives									
	Number of returns	Adjusted gross income	Salaries and wages		Income tax after credits		Number of exemptions			
			Number of returns	Amount	Number of returns	Amount	Total[1]	Taxpayers	Age 65 or Over	Taxpayers' dependents
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Grand total	42,429,638	470,952,426	38,106,659	389,760,115	38,408,242	67,629,765	159,585,099	84,842,656	6,101,607	68,546,362
Taxable returns, total	38,408,242	462,154,410	35,620,343	382,439,549	38,408,242	67,629,765	142,676,201	76,802,211	3,710,218	62,093,635
Under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	116,664	209,103	90,062	162,836	116,664	2,945	233,328	233,328	-	-
$2,000 under $3,000	570,325	1,478,869	464,804	1,154,605	570,325	49,020	1,370,193	1,134,984	79,143	156,066
$3,000 under $4,000	1,335,277	4,688,883	1,095,259	3,585,596	1,335,277	198,402	3,959,131	2,665,559	439,108	847,469
$4,000 under $5,000	1,869,960	8,472,389	1,586,587	6,767,057	1,869,960	481,108	6,049,852	3,739,920	432,356	1,871,071
$5,000 under $6,000	2,225,490	12,278,617	1,982,629	10,377,274	2,225,490	836,065	7,748,974	4,449,113	422,477	2,867,383
$6,000 under $7,000	2,677,708	17,421,844	2,460,298	15,421,202	2,677,708	1,388,131	9,900,715	5,355,416	311,350	4,222,619
$7,000 under $8,000	3,131,210	23,516,662	2,936,350	21,192,314	3,131,210	2,123,312	11,813,150	6,262,419	281,257	5,263,253
$8,000 under $9,000	3,308,739	28,121,449	3,156,943	25,914,325	3,308,739	2,772,252	12,639,209	6,615,812	232,480	5,788,193
$9,000 under $10,000	3,384,402	32,141,376	3,223,784	29,584,029	3,384,402	3,430,268	12,895,959	6,768,804	225,062	5,900,351
$10,000 under $15,000	12,215,032	148,752,277	11,756,073	137,723,955	12,215,032	18,582,807	46,869,574	24,429,987	633,576	21,788,092
$15,000 under $20,000	4,425,792	75,316,374	4,202,629	67,014,289	4,425,792	11,205,686	16,803,665	8,851,584	236,479	7,713,134
$20,000 under $25,000	1,438,471	31,782,780	1,298,877	25,370,859	1,438,471	5,331,358	5,500,232	2,876,942	120,614	2,500,413
$25,000 under $30,000	598,337	16,261,427	509,223	11,466,039	598,337	3,004,765	2,349,135	1,196,674	75,177	1,076,640
$30,000 under $50,000	739,089	27,651,869	577,990	15,130,047	739,089	6,131,370	3,004,499	1,478,178	123,326	1,402,305
$50,000 under $100,000	299,949	19,764,145	222,609	8,263,066	299,949	6,061,471	1,252,102	599,898	71,719	580,004
$100,000 under $200,000	56,272	7,373,002	43,648	2,416,584	56,272	2,890,792	226,335	112,544	19,103	94,584
$200,000 under $500,000	12,490	3,576,015	10,006	691,550	12,490	1,568,877	48,496	24,979	5,656	17,821
$500,000 under $1,000,000	2,087	1,399,882	1,733	135,873	2,087	641,593	8,015	4,174	940	2,892
$1,000,000 or more	948	1,947,447	839	68,049	948	929,546	3,637	1,896	395	1,345
Nontaxable returns, total	4,021,396	8,798,021	2,486,316	7,320,564	-	-	16,908,898	8,040,445	2,391,389	6,452,727
No adjusted gross income	274,971	-1,625,462	130,628	849,209	-	-	1,008,950	549,596	78,985	379,595
Under $600	249,788	86,708	129,024	123,508	-	-	800,575	499,576	121,713	179,209
$600 under $1,000	271,682	219,087	148,815	137,131	-	-	891,907	543,364	158,169	190,373
$1,000 under $2,000	1,037,130	1,553,832	614,652	905,122	-	-	3,525,315	2,074,260	654,529	793,689
$2,000 under $3,000	977,029	2,442,226	616,704	1,368,279	-	-	3,933,169	1,952,058	810,088	1,163,281
$3,000 under $4,000	516,989	1,792,999	315,184	1,043,488	-	-	2,463,182	1,033,978	372,138	1,050,406
$4,000 under $5,000	341,758	1,511,952	265,568	1,116,428	-	-	2,065,166	683,516	115,876	1,262,109
$5,000 or more	352,049	2,816,679	265,741	1,777,399	-	-	2,220,634	704,097	79,891	1,434,065
Returns under $5,000	7,561,573	20,830,584	5,457,287	17,213,259	3,892,226	731,475	26,300,768	15,110,139	3,262,105	7,893,268
Returns $5,000 under $10,000	15,048,020	115,500,598	14,004,449	103,913,713	14,727,549	10,550,027	57,073,595	30,092,506	1,545,924	25,400,577
Returns $10,000 under $15,000	12,233,585	148,970,540	11,768,575	137,860,865	12,215,032	18,582,807	46,961,686	24,467,093	637,134	21,839,540
Returns $15,000 or more	7,586,460	185,650,704	6,876,348	130,772,278	7,573,435	37,765,456	29,249,050	15,172,918	656,444	13,412,977

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

Table 1.23—EXEMPTIONS AND SELECTED ITEMS BY MARITAL STATUS AND SEX ON TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Separate returns of husbands and wives — Men									
	Number of returns	Adjusted gross	Salaries and wages		Income tax after credits		Number of exemptions			
			Number of returns	Amount	Number of returns	Amount	Total[1]	Taxpayers	Age 65 or over	Taxpayer's dependents
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Grand total	1,445,096	7,480,600	1,312,484	6,639,362	1,134,224	984,651	3,569,234	1,729,508	118,969	1,720,756
Taxable returns, total	1,134,224	6,940,151	1,065,591	6,129,092	1,134,224	984,651	2,480,487	1,275,221	59,706	1,145,559
Under $1,000	18,379	16,548	17,039	12,936	18,379	249	18,379	18,379	-	-
$1,000 under $2,000	102,853	167,690	92,462	156,465	102,853	9,329	128,042	116,375	12,168	40,221
$2,000 under $3,000	125,551	316,068	117,837	299,202	125,551	25,202	180,936	140,214		
$3,000 under $4,000	168,333	585,870	157,161	550,688	168,333	52,561	331,021	195,403	13,416	126,623
$4,000 under $5,000	137,980	621,312	131,246	591,796	137,980	58,676	340,488	161,576		169,491
$5,000 under $6,000	122,157	667,914	119,529	648,264	122,157	76,872	286,348	132,990	9,006	147,024
$6,000 under $7,000	111,356	722,567	107,434	687,406	111,356	87,639	266,375	126,846		136,857
$7,000 under $8,000	83,319	628,988	81,548	614,828	83,319	80,379	232,843	92,031		140,109
$8,000 under $9,000	87,569	744,425	79,826	676,412	87,569	102,641	238,072	100,063	10,164	133,931
$9,000 under $10,000	52,053	494,241	49,658	470,877	52,053	67,793	156,981	58,813		92,785
$10,000 under $15,000	92,725	1,085,918	87,170	987,648	92,725	171,115	228,505	98,529	4,834	125,142
$15,000 under $20,000	16,867	285,204	13,593	204,582	16,867	53,543	38,009	17,949	2,097	17,963
$20,000 under $25,000	6,353	141,582	5,435	93,122	6,353	32,697	14,901	6,761	1,453	6,687
$25,000 under $30,000	2,836	76,750	1,855	28,923	2,836	19,323	6,248	3,136	442	2,670
$30,000 under $50,000	4,159	154,761	2,625	57,667	4,159	45,975	9,505	4,314	649	4,542
$50,000 under $100,000	1,300	86,012	887	31,097	1,300	31,173	2,818	1,392	321	1,105
$100,000 under $200,000	271	34,931	169	7,943	271	14,299	636	282	93	261
$200,000 under $500,000	109	31,540	76	5,896	109	14,378	259	112	40	106
$500,000 under $1,000,000	31	20,665	20	1,271	31	10,266	68	33	11	24
$1,000,000 or more	23	57,165	21	2,069	23	30,543	53	23	12	18
Nontaxable returns, total	310,872	540,449	246,893	510,270	-	-	1,088,747	454,287	59,263	575,197
No adjusted gross income	13,613	-45,629	(*)	(*)	-	-	32,736	15,876	(*)	16,094
Under $600	44,957	14,314	32,310	19,142	-	-	79,755	53,370	9,529	22,206
$600 under $1,000	50,533	39,727	40,340	33,726	-	-	123,368	75,534		42,484
$1,000 under $2,000	101,918	149,367	78,618	120,602	-	-	293,921	152,140	33,932	107,849
$2,000 under $3,000	41,440	103,755	35,314	86,006	-	-	182,257	67,601		103,828
$3,000 under $4,000	32,586	112,353	31,147	100,948	-	-	196,912	52,175	13,331	142,402
$4,000 under $5,000	16,984	74,435	15,809	67,666	-	-	130,429	26,483		103,778
$5,000 or more	8,841	92,127	7,982	57,627	-	-	49,369	11,108	1,705	36,556
Returns under $5,000	855,127	2,155,809	754,656	2,063,729	553,096	146,016	2,038,244	1,075,126	88,142	874,976
Returns $5,000 under $10,000	464,486	3,305,681	445,223	3,141,424	456,454	415,323	1,227,703	520,831	20,845	686,027
Returns $10,000 under $15,000	93,205	1,091,827	87,649	993,396	92,725	171,115	229,417	99,210	4,834	125,373
Returns $15,000 or more	32,278	927,283	24,956	440,813	31,949	252,197	73,870	34,341	5,148	34,380

Adjusted gross income classes	Separate returns of husbands and wives—Continued — Women									
	Number of returns	Adjusted gross	Salaries and wages		Income tax after credits		Number of exemptions			
			Number of returns	Amount	Number of returns	Amount	Total[1]	Taxpayers	Age 65 or over	Taxpayer's dependents
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Grand total	1,292,307	5,246,445	1,188,793	4,330,273	1,018,518	709,750	2,332,283	1,380,407	71,397	878,645
Taxable returns, total	1,018,518	4,928,617	944,990	4,051,077	1,018,518	709,750	1,691,814	1,075,960	49,111	565,077
Under $1,000	24,517	21,207	23,646	19,916	24,517	301	24,517	24,517	-	-
$1,000 under $2,000	149,797	228,301	143,411	214,144	149,797	12,798	170,391	153,663	(*)	13,321
$2,000 under $3,000	165,681	418,210	155,789	386,829	165,681	34,295	241,110	171,579	(*)	66,201
$3,000 under $4,000	197,504	693,572	180,257	631,004	197,504	62,149	376,330	213,552	16,987	145,791
$4,000 under $5,000	153,100	680,718	145,581	632,479	153,100	76,277	275,612	161,683		103,269
$5,000 under $6,000	122,878	668,520	115,404	617,267	122,878	85,307	209,024	126,543	17,655	73,821
$6,000 under $7,000	48,778	315,474	44,357	288,535	48,778	42,502	84,295	52,722		31,405
$7,000 under $8,000	52,984	389,580	52,164	386,352	52,984	52,555	111,902	58,314		51,755
$8,000 under $9,000	24,155	205,070	21,768	173,590	24,155	32,539	38,775	24,177		14,546
$9,000 under $10,000	18,280	172,794	15,017	121,429	18,280	27,766	34,611	18,614	6,377	14,254
$10,000 under $15,000	36,296	428,405	32,458	342,278	36,296	72,925	77,117	42,116		34,072
$15,000 under $20,000	12,190	211,892	8,017	105,681	12,190	45,400	22,962	14,086		7,224
$20,000 under $25,000	4,766	106,869	3,000	50,214	4,766	23,472	9,781	5,652		3,681
$25,000 under $30,000	2,489	66,503	1,198	19,680	2,489	17,181	5,262	2,976	1,048	1,831
$30,000 under $50,000	3,525	127,850	2,167	36,706	3,525	40,804	6,912	3,925		2,842
$50,000 under $100,000	1,217	80,212	608	18,221	1,217	30,126	2,528	1,451	212	865
$100,000 under $200,000	226	29,457	99	3,396	226	12,730	436	245	50	141
$200,000 under $500,000	104	33,190	39	2,782	104	15,216	197	113	36	48
$500,000 under $1,000,000	16	11,595	5	461	16	5,965	32	17	4	10
$1,000,000 or more	15	39,198	5	113	15	19,443	20	15	5	-
Nontaxable returns, total	273,789	317,828	243,803	279,197	-	-	640,469	304,447	22,286	313,568
No adjusted gross income	(*)	(*)	(*)	(*)	-	-	9,495	(*)	(*)	(*)
Under $600	77,338	26,694	72,320	24,850	-	-	109,991	81,506	10,009	27,646
$600 under $1,000	74,791	55,641	65,274	47,209	-	-	114,946	79,628		25,980
$1,000 under $2,000	74,179	104,696	63,944	88,671	-	-	213,078	83,174	11,006	124,564
$2,000 under $3,000	31,683	75,592	30,508	69,032	-	-	114,264	39,384		69,214
$3,000 under $4,000	8,414	31,265	11,546	48,443	-	-	29,449	9,828	-	23,962
$4,000 under $5,000					-	-	21,357		(*)	16,348
$5,000 or more	3,754	29,383			-	-	27,889	5,630	(*)	22,055
Returns under $5,000	960,634	2,330,452	888,940	2,142,800	690,599	185,819	1,700,540	1,023,811	56,466	620,095
Returns $5,000 under $10,000	270,606	1,771,715	252,241	1,607,448	267,075	240,669	506,051	285,767	10,791	207,828
Returns $10,000 under $15,000	36,296	428,405	32,458	342,278	36,296	72,925	77,117	42,116	(*)	34,072
Returns $15,000 or more	24,771	715,873	15,154	237,747	24,548	210,337	48,575	28,713	3,211	16,650

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

Table 1.23—EXEMPTIONS AND SELECTED ITEMS BY MARITAL STATUS AND SEX ON TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Returns of heads of households — Men									
	Number of returns	Adjusted gross	Salaries and wages		Income tax after credits		Number of exemptions			
			Number of returns	Amount	Number of returns	Amount	Total[1]	Taxpayers	Age 65 or over	Taxpayer's dependents
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Grand total	863,704	6,644,406	795,724	5,832,202	781,679	968,725	2,332,387	863,704	42,673	1,426,010
Taxable returns, total	781,679	6,491,339	735,102	5,678,575	781,679	968,725	2,036,936	781,679	31,713	1,223,544
Under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	19,496	34,153	17,655	29,013	19,496	661	34,658	19,496	-	14,492
$2,000 under $3,000	37,700	98,218	33,726	80,893	37,700	4,743	77,515	37,700	15,002	36,149
$3,000 under $4,000	62,758	217,507	55,967	190,460	62,758	13,126	157,430	62,758		90,668
$4,000 under $5,000	86,424	392,352	80,452	361,394	86,424	32,461	221,636	86,424		128,550
$5,000 under $6,000	98,073	535,787	92,929	504,051	98,073	51,949	262,048	98,073		158,979
$6,000 under $7,000	86,798	564,771	81,287	527,747	86,798	62,803	236,551	86,798		149,585
$7,000 under $8,000	92,735	688,718	91,678	677,989	92,735	80,856	252,043	92,735	13,546	157,643
$8,000 under $9,000	58,316	498,273	56,574	474,195	58,316	62,241	162,860	58,316		100,878
$9,000 under $10,000	62,326	592,941	60,829	583,518	62,326	80,385	176,439	62,326		112,448
$10,000 under $15,000	126,264	1,485,520	121,740	1,388,511	126,264	224,590	323,750	126,264		196,100
$15,000 under $20,000	28,470	486,737	25,952	408,981	28,470	87,840	73,650	28,470		44,142
$20,000 under $25,000	7,261	158,869	5,767	109,890	7,261	32,411	18,436	7,261	1,587	10,875
$25,000 under $30,000	3,915	106,383	2,954	73,875	3,915	24,291	10,706	3,915		6,542
$30,000 under $50,000	7,801	291,586	5,319	146,166	7,801	77,472	19,561	7,801	1,069	10,691
$50,000 under $100,000	2,606	172,365	1,753	77,413	2,606	59,239	7,411	2,606	368	4,437
$100,000 under $200,000	567	74,135	395	25,610	567	29,357	1,715	567	111	1,037
$200,000 under $500,000	134	37,718	97	10,308	134	15,595	419	134	25	260
$500,000 under $1,000,000	19	12,795	14	923	19	5,946	58	19	4	35
$1,000,000 or more	16	42,511	14	7,638	16	22,758	50	16	1	33
Nontaxable returns, total	82,025	153,070	60,622	153,630	-	-	295,451	82,025	10,960	202,466
No adjusted gross income	(*)	(*)	(*)	(*)	-	-	11,329	(*)	(*)	(*)
Under $600	10,723	6,263	27,168	34,007	-	-	10,953	10,723	10,337	10,905
$600 under $1,000					-	-	11,347			51,789
$1,000 under $2,000	30,733	43,612			-	-	90,522	30,733		52,317
$2,000 under $3,000	17,167	41,743	15,039	37,782	-	-	71,149	17,167		47,673
$3,000 under $4,000	17,388	66,451	15,994	70,160	-	-	58,010	17,388	-	30,222
$4,000 under $5,000					-	-	37,273		-	2,757
$5,000 or more	1,606	16,509	(*)	(*)	-	-	4,868	1,606	505	
Returns under $5,000	286,797	878,790	248,068	810,677	206,378	50,991	781,822	286,797	25,457	469,568
Returns $5,000 under $10,000	399,742	2,890,695	383,541	2,770,261	398,248	338,234	1,094,409	399,742	12,662	682,005
Returns $10,000 under $15,000	126,265	1,485,531	121,741	1,388,551	126,264	224,590	323,752	126,265	(*)	196,101
Returns $15,000 or more	50,900	1,389,390	42,374	862,713	50,789	354,910	132,404	50,900	3,168	78,336

Adjusted gross income classes	Returns of heads of households--Continued — Women									
	Number of returns	Adjusted gross	Salaries and wages		Income tax after credits		Number of exemptions			
			Number of returns	Amount	Number of returns	Amount	Total[1]	Taxpayers	Age 65 or over	Taxpayer's dependents
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Grand total	2,016,136	10,599,886	1,859,081	8,956,228	1,657,116	1,187,496	4,959,369	2,016,136	97,836	2,845,047
Taxable returns, total	1,657,116	9,992,764	1,570,616	8,445,504	1,657,116	1,187,496	3,865,637	1,657,116	67,172	2,140,999
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	52,309	87,412	49,629	80,484	52,309	3,141	74,300	52,309	-	21,991
$2,000 under $3,000	180,646	457,181	171,397	410,271	180,646	21,688	352,345	180,646	15,243	167,286
$3,000 under $4,000	246,871	864,485	236,962	813,547	246,871	53,468	594,821	246,871		337,120
$4,000 under $5,000	271,610	1,225,618	262,774	1,131,619	271,610	99,901	658,038	271,610	26,975	377,768
$5,000 under $6,000	304,075	1,659,813	292,755	1,545,273	304,075	154,198	751,771	304,075		429,381
$6,000 under $7,000	151,061	980,270	147,289	926,396	151,061	102,867	380,756	151,061		223,035
$7,000 under $8,000	133,125	989,830	124,976	887,884	133,125	110,608	331,113	133,125	13,016	191,989
$8,000 under $9,000	103,299	865,096	101,874	811,910	103,299	106,496	239,123	103,299		135,467
$9,000 under $10,000	72,427	683,484	67,954	594,619	72,427	90,896	167,891	72,427		91,798
$10,000 under $15,000	95,004	1,117,877	83,668	892,405	95,004	166,551	211,978	95,004	6,876	113,764
$15,000 under $20,000	20,968	354,735	16,357	201,917	20,968	63,744	51,609	20,968	1,985	28,455
$20,000 under $25,000	6,050	130,504	3,740	52,045	6,050	25,243	16,368	6,050	1,556	9,633
$25,000 under $30,000	4,004	108,786	1,772	26,446	4,004	23,783	9,152	4,004	858	4,277
$30,000 under $50,000	4,895	176,882	1,907	40,579	4,895	46,086	11,535	4,895		5,637
$50,000 under $100,000	1,773	117,995	692	16,727	1,773	41,703	4,703	1,773	470	2,460
$100,000 under $200,000	491	65,768	154	5,387	491	27,434	1,299	491	144	661
$200,000 under $500,000	145	43,339	46	1,625	145	21,136	403	145	40	218
$500,000 under $1,000,000	20	12,434	7	61	20	6,433	58	20	5	32
$1,000,000 or more	16	43,532	1	-	16	22,066	47	16	4	27
Nontaxable returns, total	359,020	607,123	288,465	510,725	-	-	1,093,732	359,020	30,664	704,048
No adjusted gross income	(*)	(*)	(*)	(*)	-	-	10,517	(*)	(*)	6,726
Under $600	40,073	14,889	33,975	12,927	-	-	105,895	40,073	(*)	65,151
$600 under $1,000	57,962	45,157	41,961	33,697	-	-	130,241	57,962	(*)	68,613
$1,000 under $2,000	136,417	201,134	104,909	148,002	-	-	365,116	136,417		209,373
$2,000 under $3,000	70,470	168,475	65,287	149,930	-	-	265,722	70,470	26,322	193,252
$3,000 under $4,000	32,006	109,676	25,826	83,494	-	-	131,324	32,006		94,322
$4,000 under $5,000	18,304	90,225	15,549	79,699	-	-	50,745	18,304	-	38,700
$5,000 or more					-	-	34,172		(*)	27,911
Returns under $5,000	1,112,524	3,210,314	1,010,333	2,918,528	759,763	178,251	2,747,391	1,112,524	54,565	1,580,302
Returns $5,000 under $10,000	770,236	5,214,999	740,404	4,800,508	763,987	565,066	1,904,796	770,236	34,997	1,099,563
Returns $10,000 under $15,000	95,007	1,117,912	83,668	892,405	95,004	166,551	211,984	95,007	(*)	113,767
Returns $15,000 or more	38,369	1,056,661	24,676	344,787	38,362	277,628	95,198	38,369	5,064	51,415

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

Table 1.23—EXEMPTIONS AND SELECTED ITEMS BY MARITAL STATUS AND SEX ON TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Returns of surviving spouses — Men									
	Number of returns	Adjusted gross	Salaries and wages		Income tax after credits		Number of exemptions			
			Number of returns	Amount	Number of returns	Amount	Total[1]	Taxpayers	Age 65 or over	Taxpayer's dependents
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Grand total	67,264	527,573	57,106	436,819	52,876	65,659	221,455	67,264	5,920	148,271
Taxable returns, total	52,876	498,892	47,110	413,177	52,876	65,659	166,778	52,876	1,419	112,483
Under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	9,836	29,323	15,322	57,042	9,836	1,433	23,505	9,836	(*)	13,334
$2,000 under $3,000										
$3,000 under $4,000									-	
$4,000 under $5,000	11,630	58,296			11,630	2,904	34,917	11,630	-	23,287
$5,000 under $6,000									-	
$6,000 under $7,000									-	
$7,000 under $8,000	11,839	93,347	14,379	111,242	11,839	9,266	40,748	11,839	-	28,909
$8,000 under $9,000									-	
$9,000 under $10,000									-	
$10,000 under $15,000	14,081	173,808	12,854	154,108	14,081	22,121	50,450	14,081	(*)	35,810
$15,000 under $20,000	2,494	41,444	2,286	32,369	2,494	5,884	7,216	2,494	(*)	4,467
$20,000 under $25,000	1,227	27,539	758	15,152	1,227	4,799	4,365	1,227	(*)	2,940
$25,000 under $30,000	614	16,994	539	13,439	614	3,559	1,582	614	(*)	916
$30,000 under $50,000	794	27,476	723	17,910	794	5,517	2,763	794	(*)	1,967
$50,000 under $100,000	288	18,256	194	7,985	288	5,466	997	288	(*)	699
$100,000 under $200,000	60	7,342	44	2,674	60	2,678	196	60	4	132
$200,000 under $500,000	10	2,987	9	656	10	1,297	30	10	4	16
$500,000 under $1,000,000	3	2,080	2	600	3	736	9	3	-	6
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	14,388	28,679	(*)	(*)	-	-	54,677	14,388	4,501	35,788
No adjusted gross income	(*)	(*)	(*)	(*)	-	-	1,470	(*)	(*)	(*)
Under $600			-	-	-	-	7,336		(*)	
$600 under $1,000			-	-	-	-	8,836		-	8,337
$1,000 under $2,000			(*)	(*)	-	-			(*)	
$2,000 under $3,000	13,845	31,178	(*)	(*)	-	-	27,654	13,845	(*)	
$3,000 under $4,000			(*)	(*)	-	-			-	
$4,000 under $5,000			-	-	-	-	9,381		-	26,858
$5,000 or more			(*)	(*)	-	-			(*)	
Returns under $5,000	31,040	86,958	23,652	72,222	16,831	3,085	96,779	31,040	(*)	61,071
Returns $5,000 under $10,000	16,642	121,868	16,044	119,705	16,474	10,518	57,016	16,642	(*)	40,206
Returns $10,000 under $15,000	14,081	173,808	12,854	154,108	14,081	22,121	50,450	14,081	(*)	35,810
Returns $15,000 or more	5,501	144,939	4,556	90,784	5,490	29,935	17,210	5,501	525	11,184

Adjusted gross income classes	Returns of surviving spouses—Continued — Women									
	Number of returns	Adjusted gross	Salaries and wages		Income tax after credits		Number of exemptions			
			Number of returns	Amount	Number of returns	Amount	Total[1]	Taxpayers	Age 65 or over	Taxpayer's dependents
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Grand total	227,096	933,224	191,937	677,724	135,864	76,394	661,150	227,096	7,111	425,278
Taxable returns, total	135,864	778,339	123,947	582,690	135,864	76,394	364,932	135,864	(*)	228,618
Under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	21,231	47,267	18,986	40,072	21,231	1,462	44,462	21,231	-	23,231
$2,000 under $3,000									-	
$3,000 under $4,000	27,040	96,646	23,981	76,390	27,040	4,993	66,796	27,040	(*)	39,421
$4,000 under $5,000	24,032	105,465	23,388	97,636	24,032	6,839	68,660	24,032	-	44,628
$5,000 under $6,000	30,439	167,747	28,309	134,220	30,439	10,305	95,368	30,439	-	64,929
$6,000 under $7,000	15,297	109,821	14,661	96,340	15,297	11,929	17,175	15,297	-	10,451
$7,000 under $8,000							19,148		-	10,575
$8,000 under $9,000									-	
$9,000 under $10,000	14,450	155,151	12,058	105,076	14,450	19,307	42,699	14,450	-	9,433
$10,000 under $15,000									-	18,816
$15,000 under $20,000	2,484	46,306	1,612	16,106	2,484	7,488	5,920	2,484	(*)	4,077
$20,000 under $25,000			(*)	(*)			1,877		-	1,182
$25,000 under $30,000			-	-			(*)		-	(*)
$30,000 under $50,000	594	21,333	425	8,253	594	3,597	1,837	594	(*)	1,220
$50,000 under $100,000	217	13,855	101	3,968	217	3,947	628	217	(*)	401
$100,000 under $200,000	67	9,277	28	1,160	67	3,763	215	67	(*)	144
$200,000 under $500,000	11	2,947	3	30	11	1,326	31	11	(*)	19
$500,000 under $1,000,000	1	542	-	-	1	353	2	1	(*)	-
$1,000,000 or more	1	1,982	-	-	1	1,087	4	1	-	3
Nontaxable returns, total	91,232	154,886	67,990	95,034	-	-	296,218	91,232	(*)	196,660
No adjusted gross income	(*)	(*)	(*)	(*)	-	-	3,735	(*)	-	(*)
Under $600	25,374	15,184	21,981	10,534	-	-	33,086	25,374	(*)	15,380
$600 under $1,000					-	-	31,328		-	20,330
$1,000 under $2,000	32,471	47,806	23,983	32,996	-	-	111,822	32,471	(*)	76,020
$2,000 under $3,000	21,153	51,770			-	-	77,127	21,153	(*)	54,309
$3,000 under $4,000	11,375	42,695	22,012	51,438	-	-	27,333	11,375	-	27,745
$4,000 under $5,000					-	-	11,787		-	
$5,000 or more					-	-			-	
Returns under $5,000	163,491	402,956	134,323	309,057	72,303	13,294	476,004	163,491	(*)	303,852
Returns $5,000 under $10,000	53,037	343,965	50,065	289,547	53,015	31,085	148,469	53,037	-	95,432
Returns $10,000 under $15,000	7,171	88,880	4,985	46,164	7,171	10,455	25,987	7,171	-	18,816
Returns $15,000 or more	3,397	97,423	2,564	32,956	3,375	21,560	10,690	3,397	(*)	7,178

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

Table 1.23—EXEMPTIONS AND SELECTED ITEMS BY MARITAL STATUS AND SEX ON TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Returns of single persons — Men									
	Number of returns	Adjusted gross	Salaries and wages		Income tax after credits		Number of exemptions			
			Number of returns	Amount	Number of returns	Amount	Total[1]	Taxpayers	Age 65 or over	Taxpayer's dependents
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
Grand total	14,882,139	53,795,591	13,771,762	47,424,950	11,333,278	8,070,614	16,930,300	14,882,139	823,929	1,207,941
Taxable returns, total	11,333,278	51,693,465	10,617,778	45,479,111	11,333,278	8,070,614	12,860,408	11,333,278	534,514	984,052
Under $1,000	351,657	335,552	336,408	313,471	351,657	2,871	351,657	351,657	-	-
$1,000 under $2,000	2,979,115	4,390,374	2,847,006	4,133,986	2,979,115	236,149	3,043,148	2,979,115	45,541	18,157
$2,000 under $3,000	1,951,445	4,801,721	1,792,085	4,330,794	1,951,445	451,877	2,166,532	1,951,445	133,885	75,872
$3,000 under $4,000	1,346,299	4,651,003	1,234,804	4,188,221	1,346,299	542,504	1,544,464	1,346,299	98,998	98,832
$4,000 under $5,000	990,535	4,435,474	918,240	4,024,187	990,535	576,669	1,169,055	990,535	60,584	116,271
$5,000 under $6,000	826,431	4,550,197	776,213	4,225,878	826,431	649,356	973,781	826,431	35,521	111,494
$6,000 under $7,000	700,517	4,541,583	653,812	4,211,558	700,517	693,467	818,871	700,517	40,849	77,505
$7,000 under $8,000	596,622	4,456,654	574,750	4,260,366	596,622	724,108	699,547	596,622	27,726	75,199
$8,000 under $9,000	430,628	3,637,583	418,822	3,460,528	430,628	609,821	534,441	430,628	(*)	97,147
$9,000 under $10,000	345,735	3,278,419	333,639	3,094,983	345,735	571,973	443,057	345,735	15,019	82,303
$10,000 under $15,000	606,011	7,095,694	572,195	6,394,373	606,011	1,361,417	810,247	606,011	32,498	171,738
$15,000 under $20,000	116,699	1,976,820	96,753	1,486,054	116,699	445,717	162,247	116,699	13,292	32,256
$20,000 under $25,000	39,211	863,444	28,154	504,946	39,211	228,221	58,636	39,211	7,920	11,505
$25,000 under $30,000	18,083	489,723	13,790	264,128	18,083	140,600	28,227	18,083	4,648	5,206
$30,000 under $50,000	21,624	812,125	13,254	301,736	21,624	249,822	36,000	21,624	6,662	7,547
$50,000 under $100,000	9,472	626,685	5,891	186,734	9,472	244,205	15,192	9,472	3,321	2,319
$100,000 under $200,000	2,347	312,159	1,444	66,371	2,347	135,106	3,862	2,347	1,014	481
$200,000 under $500,000	657	191,496	382	19,761	657	88,373	1,132	657	299	172
$500,000 under $1,000,000	123	82,529	83	6,222	123	37,684	194	123	37	31
$1,000,000 or more	67	164,230	53	4,814	67	80,676	118	67	34	17
Nontaxable returns, total	3,548,861	2,102,127	3,153,984	1,945,842	-	-	4,069,892	3,548,861	289,415	223,889
No adjusted gross income	81,721	-161,081	34,580	126,838	-	-	94,677	81,721	11,017	(*)
Under $600	1,896,821	625,239	1,822,841	649,726	-	-	1,953,852	1,896,821	39,131	17,900
$600 under $1,000	1,226,740	924,836	1,133,567	853,734	-	-	1,296,156	1,226,740	40,374	28,706
$1,000 under $2,000	240,329	348,456	113,860	156,367	-	-	473,212	240,329	152,185	77,033
$2,000 under $3,000	67,980	161,906	31,850	71,103	-	-	161,941	67,980	34,315	55,982
$3,000 under $4,000	35,270	202,771	17,286	88,074	-	-	69,102	24,443	11,331	33,328
$4,000 under $5,000					-	-				
$5,000 or more					-	-	20,952	10,827	1,062	9,011
Returns under $5,000	11,157,085	20,597,620	10,274,719	18,883,324	7,619,051	1,810,070	12,323,796	11,157,085	627,361	524,010
Returns $5,000 under $10,000	2,907,935	20,512,348	2,763,856	19,290,947	2,899,933	3,248,724	3,485,111	2,907,935	126,453	450,388
Returns $10,000 under $15,000	607,268	7,111,135	572,858	6,401,131	606,011	1,361,417	812,748	607,268	32,510	172,970
Returns $15,000 or more	209,851	5,574,488	160,329	2,849,548	208,283	1,650,403	308,645	209,851	37,605	60,573

Adjusted gross income classes	Returns of single persons—Continued — Women									
	Number of returns	Adjusted gross	Salaries and wages		Income tax after credits		Number of exemptions			
			Number of returns	Amount	Number of returns	Amount	Total[1]	Taxpayers	Age 65 or over	Taxpayer's dependents
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Grand total	12,611,008	47,365,930	10,571,640	34,807,025	9,199,597	6,875,164	15,606,206	12,611,008	2,013,188	933,069
Taxable returns, total	9,199,597	44,741,534	7,920,610	33,267,613	9,199,597	6,875,164	11,077,294	9,199,597	1,321,583	526,829
Under $1,000	256,024	242,443	239,019	223,293	256,024	1,636	256,024	256,024	-	-
$1,000 under $2,000	1,708,626	2,524,904	1,493,663	2,124,177	1,708,626	119,878	1,847,266	1,708,626	109,663	27,312
$2,000 under $3,000	1,433,416	3,560,709	1,195,934	2,827,592	1,433,416	289,926	1,783,469	1,433,416	271,950	71,108
$3,000 under $4,000	1,337,868	4,673,774	1,149,432	3,831,053	1,337,868	498,495	1,711,608	1,337,868	229,809	142,214
$4,000 under $5,000	1,151,062	5,158,721	1,025,699	4,416,190	1,151,062	649,533	1,397,236	1,151,062	140,094	100,750
$5,000 under $6,000	916,677	5,002,205	818,534	4,277,679	916,677	685,504	1,139,014	916,677	135,080	83,927
$6,000 under $7,000	687,833	4,457,728	618,321	3,805,243	687,833	668,573	788,252	687,833	82,022	18,397
$7,000 under $8,000	537,475	4,013,658	474,427	3,335,240	537,475	628,675	643,596	537,475	71,070	30,055
$8,000 under $9,000	348,646	2,958,656	300,880	2,354,436	348,646	482,082	420,973	348,646	58,516	10,481
$9,000 under $10,00	219,181	2,081,530	179,230	1,541,366	219,181	354,393	274,713	219,181	43,787	11,745
$10,000 under $15,000	432,815	5,100,818	347,396	3,511,250	432,815	962,743	550,340	432,815	93,781	23,014
$15,000 under $20,000	88,729	1,497,091	51,831	652,961	88,729	322,989	129,932	88,729	37,696	3,455
$20,000 under $25,000	29,574	657,907	12,872	166,307	29,574	166,429	45,538	29,574	14,416	1,258
$25,000 under $30,000	14,731	403,208	4,649	56,925	14,731	112,557	25,147	14,731	8,486	1,640
$30,000 under $50,000	22,812	837,766	5,536	78,108	22,812	259,343	39,240	22,812	15,160	833
$50,000 under $100,000	10,109	672,435	2,436	40,925	10,109	256,229	17,772	10,109	7,205	385
$100,000 under $200,000	2,859	380,320	523	13,238	2,859	166,052	5,103	2,859	2,006	200
$200,000 under $500,000	938	272,864	181	6,399	938	130,690	1,680	938	684	45
$500,000 under $1,000,000	149	98,986	28	1,464	149	48,883	260	149	101	9
$1,000,000 or more	73	145,811	19	3,767	73	70,555	131	73	57	1
Nontaxable returns, total	3,411,411	2,624,397	2,651,030	1,539,417	-	-	4,528,912	3,411,411	691,605	406,240
No adjusted gross income	75,124	-146,242	17,853	41,875	-	-	106,544	75,124	25,890	(*)
Under $600	1,651,011	539,741	1,566,406	522,888	-	-	1,756,046	1,651,011	54,003	49,367
$600 under $1,000	952,373	721,471	822,101	595,808	-	-	1,073,012	952,373	77,349	41,625
$1,000 under $2,000	487,898	702,515	177,641	222,637	-	-	1,007,565	487,898	358,294	157,038
$2,000 under $3,000	173,919	422,614	49,301	99,378	-	-	386,486	173,919	125,983	81,588
$3,000 under $4,000	29,000	98,221	15,320	42,916	-	-	69,643	29,000	21,658	15,320
$4,000 under $5,000	20,673	91,531			-	-	74,624	20,673	13,321	40,630
$5,000 or more	21,413	194,546	2,408	13,915	-	-	54,992	21,413	15,107	15,142
Returns under $5,000	9,276,994	18,590,402	7,752,369	14,947,805	5,886,996	1,559,468	11,469,523	9,276,994	1,428,014	732,482
Returns $5,000 under $10,000	2,726,824	18,618,298	2,393,057	15,324,619	2,709,812	2,819,227	3,313,535	2,726,824	402,135	169,590
Returns $10,000 under $15,000	436,514	5,144,370	347,956	3,512,575	432,815	962,743	557,007	436,514	96,749	23,014
Returns $15,000 or more	170,676	5,012,860	78,258	1,022,026	169,974	1,533,726	266,141	170,676	86,290	7,983

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

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

[1]Includes exemptions for blindness.

NOTE: Amount detail may not add to total because of rounding.

Section 2

Deductions and Exemptions

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

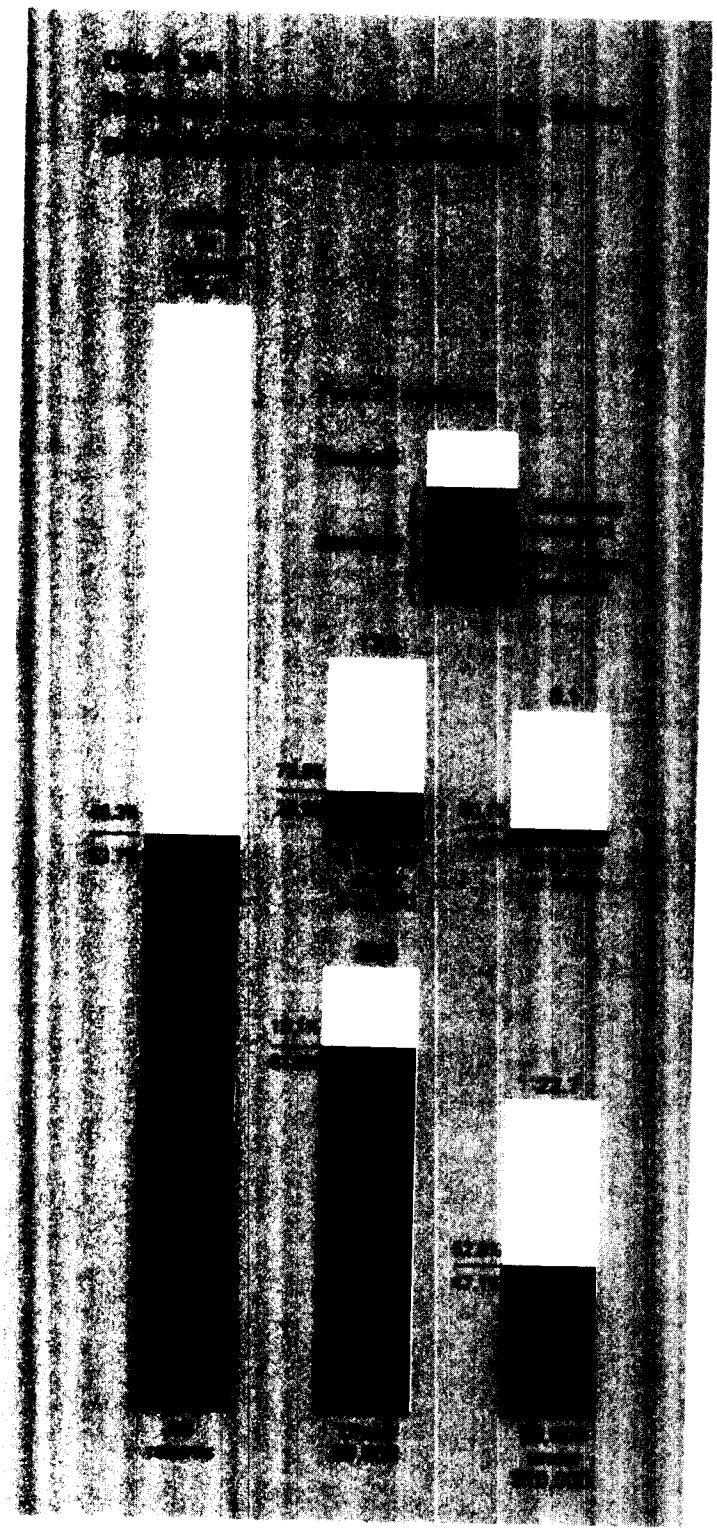
The first category includes ordinary and necessary expenses incurred by businessmen and farmers in the course of running their business, as well as certain expenses of employees such as moving or travel expenses. These deductions are not shown separately in this

Table 2A.—FORM OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Average adjusted gross income (Dollars)	Total deductions	Average total deduction (Dollars)	Percent of total deductions
	(1)	(2)	(3)	(4)	(5)	(6)
RETURNS WITH STANDARD AND ITEMIZED DEDUCTIONS						
Total	75,375,731	605,578,947	8,034	101,836,882	1,351	100.0
Under $5,000	30,946,608	71,116,751	2,298	15,670,375	506	15.4
$5,000 under $10,000	22,657,528	168,280,167	7,427	27,471,732	1,212	27.0
$10,000 under $15,000	13,649,392	165,612,408	12,133	26,208,700	1,920	25.7
$15,000 or more	8,122,203	200,569,620	24,693	32,486,076	3,999	31.9
RETURNS WITH ITEMIZED DEDUCTIONS						
Total	34,915,278	417,258,232	11,951	80,209,595	2,297	100.0
Under $5,000	5,588,506	18,623,026	3,332	6,152,364	1,100	7.7
$5,000 under $10,000	11,997,047	91,356,991	7,614	19,787,649	1,649	24.7
$10,000 under $15,000	10,037,098	122,851,851	12,239	22,611,497	2,252	28.2
$15,000 or more	7,292,627	184,426,364	25,289	31,658,085	4,341	39.5
RETURNS WITH STANDARD DEDUCTION						
Total						
Total	40,460,453	188,320,715	4,654	21,627,289	535	100.0
Under $5,000	25,358,102	52,493,725	2,070	9,518,011	375	44.0
$5,000 under $10,000	10,660,481	76,923,176	7,215	7,684,084	720	35.5
$10,000 under $15,000	3,612,294	42,760,557	11,837	3,597,203	995	16.6
$15,000 or more	829,576	16,143,257	19,459	827,991	998	3.8
10 Percent						
Total	18,085,685	143,331,341	7,925	12,669,329	701	100.0
Under $5,000	4,264,785	15,689,831	3,678	1,567,132	367	12.4
$5,000 under $10,000	9,379,238	68,740,747	7,329	6,677,242	711	52.7
$10,000 under $15,000	3,612,164	42,758,934	11,837	3,597,055	995	28.4
$15,000 or more	829,498	16,141,829	19,459	827,898	998	6.5
Minimum						
Total	22,374,768	44,989,375	2,011	8,957,963	400	100.0
Under $5,000	21,093,317	36,803,894	1,744	7,950,878	376	88.8
$5,000 under $10,000	1,281,243	8,182,429	6,386	1,006,842	785	11.2
$10,000 under $15,000	(*)	(*)	(*)	(*)	(*)	(*)
$15,000 or more	(*)	(*)	(*)	(*)	(*)	(*)

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



report. Expenses of businessmen and farmers were subtracted in the computation of business and profession or farm net income or loss; employee business expenses are reflected in the "other income less statutory adjustments" data.[1]

1/ "Statutory adjustments" in arriving at adjusted gross income could not always be separately identified during statistical processing because of taxpayer reporting variations for 1969 and so are not shown in this report. For 1969, many low-income taxpayers using Form 1040 for the first time following discontinuance of Form 1040A, the short punchcard form, apparently reported a variety of unrelated items as statutory adjustments including, in some instances, their total personal deductions.

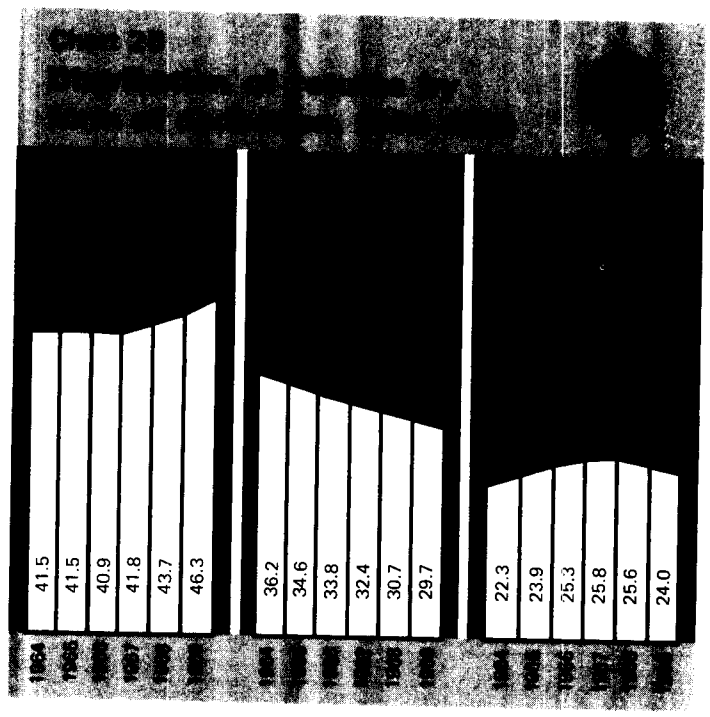
For the second category of deductions (those from adjusted gross income), taxpayers could either elect a standard deduction or could itemize each of their personal deductions for such items as interest paid, medical expenses, State and local taxes, and charitable contributions.

Also deductible from adjusted gross income were exemptions of $600 for taxpayer, spouse, and qualified dependents. Additional $600 exemptions were allowed for a taxpayer or spouse for age (65 or over) or blindness.

FORM OF DEDUCTION

Personal deductions could be itemized or taken in the form of the standard deduction. The standard deduction itself could take two forms. It was either 10 percent of the taxpayer's adjusted gross income, or $200 ($100 in the case of a married person filing separately) plus $100 for each exemption (the minimum standard deduction). In either case, the deduction was limited to $1,000 ($500 on returns of married persons filing separately). Chart 2A shows that the minimum standard deduction was primarily of use to taxpayers with income under $5,000. Due to the $1,000 limitation placed on the standard deduction, the vast majority of taxpayers with income of $10,000 or more itemized their deductions.

Table 2A shows that the average adjusted gross income of taxpayers itemizing their deductions was $11,951, with average deductions for these taxpayers amounting to $2,297 or 19.2 percent of income. Taxpayers taking the 10 percent deduction averaged $7,925 of income for 1969, and their deduction, reflecting in part the $1,000 ceiling, averaged 8.8 percent of their income. Taxpayers availing themselves of the minimum standard deduction averaged only $2,011 of income, and their deductions averaged 19.9 percent of their income. For



all types of deductions, the average deduction increased with size of income; however, the ratio of deductions to income decreased as size of income increased.

HISTORICAL PATTERN

Chart 2B illustrates how the proportion of returns filed by taxpayers itemizing deductions rose in the last half of the 6-year period 1964-69 after remaining practically unchanged in the first half of that interval. Use of the minimum standard deduction, first introduced in 1964, declined steadily over the period, from 36.2 percent for 1964 to 29.7 percent for 1969. The proportion of returns with the 10 percent standard deduction rose from 1964 through 1967 and then declined through 1969. The increasing use of itemized deductions was related in part to the decrease in the number of returns with income under $5,000 over the 6-year period, and, more recently, the decline in the number of returns with income of $5,000 under $10,000 (see chart 1C).

Table 2B.—FORM OF DEDUCTION AND ADJUSTED GROSS INCOME CLASSES: 1968 AND 1969

[Taxable and nontaxable returns]

Form of deduction and adjusted gross income classes	Number of returns		
	1968	1969	Change, 1968 to 1969
	(1)	(2)	(3)
All returns, total	73,728,708	75,834,388	2,105,680
Under $5,000	31,943,514	31,405,265	-538,249
$5,000 under $10,000	23,334,007	22,657,528	-676,479
$10,000 under $15,000	11,985,301	13,649,392	1,664,091
$15,000 or more	6,465,886	8,122,203	1,656,317
Returns with adjusted gross income and—			
Itemized deductions, total	32,030,231	34,915,278	2,885,047
Under $5,000	5,328,185	5,588,506	260,321
$5,000 under $10,000	12,200,935	11,997,047	-203,888
$10,000 under $15,000	8,748,808	10,037,098	1,288,290
$15,000 or more	5,752,303	7,292,627	1,540,324
Standard deduction, total	41,316,925	40,460,453	-856,472
Under $5,000	26,233,777	25,358,102	-875,675
$5,000 under $10,000	11,133,072	10,660,481	-472,591
$10,000 under $15,000	3,236,493	3,612,294	375,801
$15,000 or more	713,583	829,576	115,993
Minimum standard deduction, total	22,553,802	22,374,768	-179,034
Under $5,000	21,131,250	21,093,317	-37,933
$5,000 under $10,000	1,420,575	1,281,243	-139,332
$10,000 under $15,000	(*)	(*)	(*)
$15,000 or more	(*)	(*)	(*)
10 percent standard deduction, total	18,763,123	18,085,685	-677,438
Under $5,000	5,102,527	4,264,785	-837,742
$5,000 under $10,000	9,712,497	9,379,238	-333,259
$10,000 under $15,000	3,234,758	3,612,164	377,406
$15,000 or more	713,341	829,498	116,157
Returns with no adjusted gross income	381,552	458,657	77,105

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

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

However, table 2B shows that use of itemized deductions increased for 1969 even among taxpayers with income under $5,000. This was the second year that such an increase took place among low-income taxpayers, thus reversing a downward trend which started with the introduction of the minimum standard deduction in 1964. Factors contributing to this reversal may have been higher State and local taxes and medical expenses (including medical insurance premiums, part of which became deductible beginning 1967) which made itemized deductions more attractive to lower income taxpayers. The discontinuance of Form 1040A, on which there was no provision for itemizing deductions, may also have influenced some low-income taxpayers to itemize their deductions.

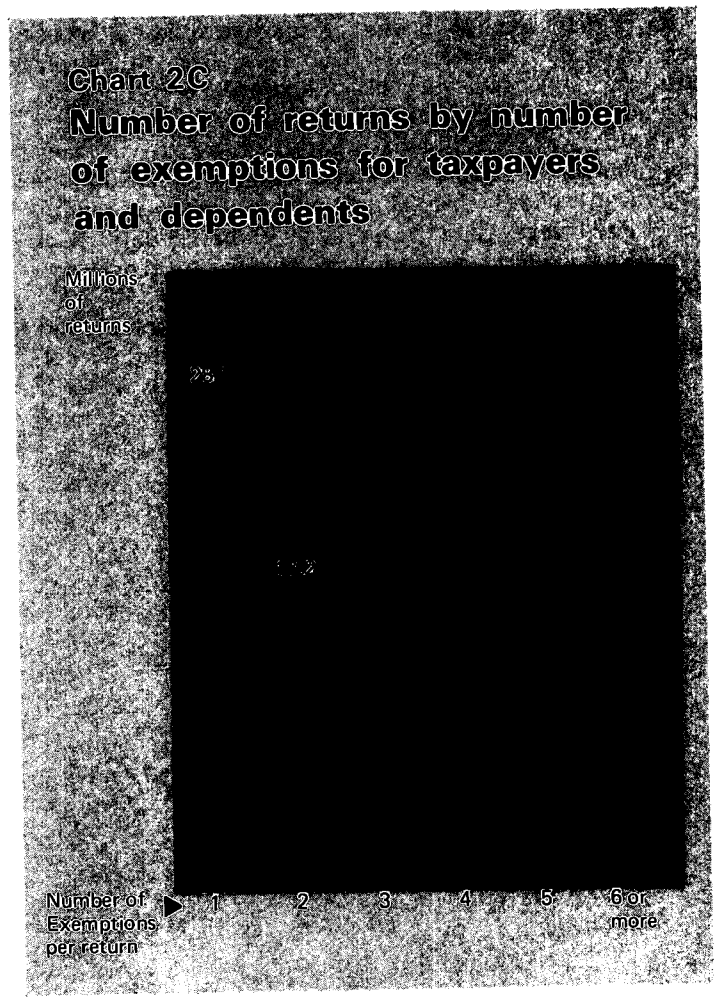


Table 2C.—EXEMPTIONS BY TYPE: ALL RETURNS AND RETURNS WITH MINIMUM STANDARD DEDUCTION

Type of exemption	Total number	Minimum standard deduction	
		Number	Percent of total number
	(1)	(2)	(3)
RETURNS WITH EXEMPTIONS			
All returns	75,834,388	22,374,768	29.5
Returns with exemptions for—			
Age 65 or over	7,181,137	2,497,050	34.8
Blindness	161,186	56,350	35.0
Dependents	33,158,484	5,490,001	16.6
Other than age or blindness, total	75,834,388	22,374,768	29.5
One	28,125,582	14,574,387	51.8
Two	17,214,756	3,125,832	18.2
Three	9,683,454	1,427,883	14.7
Four	9,344,352	1,176,465	12.6
Five	5,799,447	810,112	14.0
Six or more	5,666,797	1,260,089	22.2
NUMBER OF EXEMPTIONS			
Total exemptions	206,197,483	46,115,359	22.4
Taxpayer's exemptions, total	128,066,104	31,829,961	24.9
Taxpayer and spouse	118,619,918	28,442,395	24.0
Age 65 or over	9,282,630	3,329,551	35.9
Blindness	163,556	58,015	35.5
Dependent's exemptions	78,131,379	14,285,398	18.3
Other than age or blindness, total	196,751,297	42,727,793	21.7
One	28,125,582	14,574,387	51.8
Two	34,429,512	6,251,664	18.2
Three	29,050,362	4,283,649	14.7
Four	37,377,408	4,705,860	12.6
Five	28,997,235	4,050,560	14.0
Six or more	38,771,198	8,861,673	22.9

EXEMPTIONS

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

The data on exemptions other than age and blindness shown in chart 2C provide some insights on family size. That chart shows that 28 million returns (37 percent of the total) were filed by persons claiming only themselves as exemptions. Another 27 percent showed two exemptions other than age and blindness.

Table 2C shows that age exemptions were claimed on just over 7 million returns (9.4 percent of the total). Of these aged taxpayers, 35 percent used the minimum standard deduction, as compared to 30 percent for all taxpayers. The higher usage of the minimum standard deduction by older taxpayers reflects the basic benefit inherent in the minimum standard deduction which provides an additional $100 for age in the computation.

In spite of the fact that the amount a taxpayer could deduct as a minimum standard deduction was higher the more exemptions he could claim, use of this form of deduction was concentrated among taxpayers with only one exemption other than age and blindness. Over 50 percent of taxpayers claiming only their own exemption used the minimum standard deduction. The reason is that a large proportion of the returns with only one exemption were filed by taxpayers with very low income (see table 2.9). This group included most students with part-time or summer jobs.

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

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Surcharge	Income tax after credits	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Surcharge	Income tax after credits
	All returns							Joint returns of husbands and wives						
Grand total	34,915,278	417,258,232	80,209,595	70,618,422	268,093,903	5,673,635	63,183,823	27,321,087	363,922,826	67,963,237	62,970,498	233,939,820	4,913,737	54,661,680
Taxable returns, total	33,201,647	411,024,496	76,081,322	67,180,068	267,763,338	5,668,651	63,183,823	26,304,071	359,447,789	65,396,562	60,369,646	233,681,801	4,909,046	54,661,680
Under $1,000	(*)	(*)	(*)	(*)	(*)	-	(*)	-	-	-	-	-	-	(*)
$1,000 under $2,000	321,852	532,582	168,922	227,389	136,269	83	18,186	(*)	(*)	(*)	(*)	(*)	-	(*)
$2,000 under $3,000	816,098	2,094,496	615,821	759,104	719,575	3,762	103,328	126,627	339,342	108,944	175,891	54,509	6	7,391
$3,000 under $4,000	1,324,595	4,649,073	1,231,759	1,543,031	1,874,283	17,105	288,065	459,961	1,628,589	467,524	764,879	396,187	80	54,020
$4,000 under $5,000	1,681,918	7,618,120	1,892,181	2,314,621	3,411,318	35,367	554,144	799,973	3,645,189	964,899	1,464,481	1,215,810	3,487	174,453
$5,000 under $6,000	2,028,749	11,149,280	2,568,028	3,218,679	5,362,575	62,984	893,684	1,144,953	6,323,670	1,552,073	2,286,851	2,484,748	17,023	371,711
$6,000 under $7,000	2,089,359	13,600,738	2,983,245	3,749,755	6,867,745	92,712	1,186,837	1,430,464	9,316,148	2,108,840	3,106,835	4,100,477	45,262	657,378
$7,000 under $8,000	2,463,193	18,487,995	3,885,946	4,870,505	9,731,548	144,717	1,720,200	1,858,770	13,979,140	3,000,899	4,231,345	6,746,901	91,559	1,131,460
$8,000 under $9,000	2,574,943	21,879,630	4,543,284	5,441,441	11,894,908	187,502	2,143,529	2,106,659	17,916,619	3,764,572	4,961,927	9,190,123	137,722	1,594,787
$9,000 under $10,000	2,594,277	24,650,308	4,925,823	5,732,313	13,992,176	231,889	2,564,530	2,256,680	21,440,699	4,315,791	5,347,147	11,777,764	189,785	2,102,678
$10,000 under $15,000	10,017,357	122,620,184	22,395,629	22,715,733	77,508,820	1,362,764	15,020,670	9,250,601	113,526,500	20,713,019	21,885,602	70,927,873	1,227,467	13,528,153
$15,000 under $20,000	4,096,446	69,833,501	11,707,757	9,273,858	48,851,899	936,911	10,304,552	3,892,518	66,366,723	11,075,984	9,051,700	46,239,048	874,648	9,621,183
$20,000 under $25,000	1,405,798	31,081,927	5,076,561	3,172,421	22,832,962	477,566	5,245,710	1,328,254	29,366,600	4,779,112	3,086,787	21,500,718	440,933	4,843,868
$25,000 under $30,000	603,467	16,401,420	2,667,980	1,385,984	12,347,461	279,840	3,070,965	563,488	15,315,255	2,464,197	1,340,080	11,510,982	254,357	2,791,304
$30,000 under $50,000	772,729	28,902,714	4,712,129	1,818,200	22,372,409	594,681	6,509,952	712,079	26,662,463	4,235,864	1,747,255	20,679,366	535,981	5,863,536
$50,000 under $100,000	319,835	21,095,106	3,483,226	769,030	16,842,986	599,413	6,560,838	294,252	19,400,167	3,126,613	739,066	15,534,618	541,970	5,934,228
$100,000 under $200,000	62,436	8,193,814	1,556,973	142,672	6,494,186	295,926	3,235,600	55,784	7,310,944	1,346,604	134,806	5,829,551	261,628	2,860,841
$200,000 under $500,000	14,473	4,156,114	902,477	31,384	3,222,249	168,148	1,836,686	12,419	3,555,554	756,582	28,943	2,770,029	142,636	1,557,553
$500,000 under $1,000,000	2,434	1,632,106	345,376	5,197	1,281,534	69,163	752,728	2,080	1,395,632	291,341	4,795	1,099,497	58,781	639,267
$1,000,000 or more	1,154	2,436,182	416,696	2,431	2,017,059	108,118	1,173,562	945	1,944,091	319,433	2,179	1,622,484	85,721	927,723
Nontaxable returns, total	1,713,631	6,233,740	4,128,272	3,438,354	330,567	4,989	-	1,017,016	4,475,038	2,566,674	2,600,853	258,021	4,692	-
Under $600	28,993	9,597	68,539	45,050	-	-	-	12,522	3,604	21,145	27,475	-	-	-
$600 under $1,000	67,122	56,145	64,268	66,124	130	-	-	12,395	10,561	13,981	24,839	-	-	-
$1,000 under $2,000	407,279	642,333	435,109	499,802	5,783	-	-	112,994	185,804	16,020	197,401	80	-	-
$2,000 under $3,000	400,669	997,628	617,956	645,819	35,164	5	-	217,238	552,373	285,956	422,657	3,075	-	-
$3,000 under $4,000	340,045	1,175,206	593,457	738,751	36,146	18	-	267,210	927,714	438,525	627,191	15,622	3	-
$4,000 under $5,000	189,401	838,643	462,842	519,596	37,274	11	-	149,895	665,333	342,250	436,796	33,990	8	-
$5,000 or more	280,122	2,514,188	1,886,101	923,212	216,070	4,955	-	244,762	2,129,649	1,448,797	864,494	205,254	4,681	-
Returns under $5,000	5,588,506	18,623,026	6,152,364	7,365,607	6,257,317	56,350	963,780	2,166,379	7,972,972	2,663,516	4,150,686	1,720,389	3,584	236,011
Returns $5,000 under $10,000	11,997,047	91,356,991	19,787,649	23,857,111	47,936,301	720,293	8,508,779	9,016,519	70,397,362	15,452,743	20,729,255	34,381,316	481,786	5,858,013
Returns $10,000 under $15,000	10,037,098	122,851,851	22,611,497	22,764,759	77,540,176	1,363,259	15,020,670	9,265,382	113,699,128	20,848,558	21,929,123	70,959,205	1,227,962	13,528,153
Returns $15,000 or more	7,292,627	184,426,364	31,658,085	16,630,945	136,360,109	3,533,733	38,690,594	6,872,807	171,853,364	28,998,420	16,161,434	126,878,910	3,200,405	35,039,503
	Separate returns of husbands and wives							Returns of heads of households						
Grand total	867,807	6,501,435	1,397,658	1,071,132	4,070,198	92,024	1,020,785	1,355,840	10,371,681	2,366,606	2,004,864	6,062,362	122,172	1,392,771
Taxable returns, total	801,584	6,323,672	1,279,481	985,207	4,058,984	91,927	1,020,785	1,260,852	10,096,083	2,194,142	1,843,734	6,058,213	122,088	1,392,771
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)
$2,000 under $3,000	34,706	55,732	12,121	22,325	21,285	14	2,644	49,610	126,816	43,352	49,240	34,224	19	4,574
$3,000 under $4,000	66,237	171,623	37,899	53,442	80,281	601	11,565	106,502	375,497	103,258	144,660	127,579	496	18,891
$4,000 under $5,000	85,108	297,540	65,013	91,895	140,631	1,487	21,023	173,095	783,331	197,217	239,930	346,183	3,598	55,703
$5,000 under $6,000	91,873	407,804	82,826	109,393	215,586	3,170	36,742	235,261	1,285,106	297,550	353,724	633,832	8,987	107,758
$6,000 under $7,000	86,789	471,816	91,665	97,264	282,887	4,653	52,218	135,936	883,853	197,574	209,465	476,815	7,524	85,805
$7,000 under $8,000	78,452	509,560	113,697	102,418	293,446	4,850	55,770	133,985	996,292	231,346	205,396	559,549	9,126	103,092
$8,000 under $9,000	78,921	588,628	120,203	114,348	354,077	6,359	70,130	109,831	925,627	199,127	164,587	561,913	9,623	106,798
$9,000 under $10,000	64,175	544,093	104,208	84,194	355,690	6,578	71,841	77,197	731,608	148,361	126,801	456,447	8,061	88,891
$10,000 under $15,000	472,82	451,293	84,889	76,995	289,409	5,536	59,163							
$15,000 under $20,000	109,996	1,293,843	252,136	160,886	880,821	18,126	199,253	152,234	1,813,145	359,047	225,218	1,228,881	23,337	257,403
$20,000 under $25,000	27,159	464,334	89,743	34,741	339,850	8,304	90,342	39,184	671,660	123,081	61,226	487,353	10,495	115,848
$25,000 under $30,000	10,471	233,520	46,183	14,149	173,189	4,791	51,444	11,693	253,689	48,427	18,427	186,836	4,409	48,951
$30,000 under $50,000	5,101	136,870	28,637	6,640	101,593	3,134	34,275	7,128	193,753	38,673	11,022	144,058	3,828	42,021
$50,000 under $100,000	7,516	275,591	53,515	9,622	212,454	7,677	83,797	11,557	427,012	84,174	16,981	325,857	10,028	110,449
$100,000 under $200,000	2,501	164,767	35,753	3,188	125,826	5,644	60,549	4,252	282,203	52,713	7,063	222,429	8,939	97,310
$200,000 under $500,000	467	60,687	15,475	613	44,599	2,310	24,824	1,041	137,620	30,941	1,777	104,904	5,110	55,633
$500,000 under $1,000,000	209	63,648	16,278	268	47,102	2,665	28,959	275	79,955	18,183	488	61,285	3,298	36,120
$1,000,000 or more	47	32,260	6,907	60	25,293	1,473	16,231	38	24,728	4,186	68	20,474	1,127	12,100
	38	96,363	22,187	44	74,132	4,555	49,986	32	86,043	10,689	58	75,296	4,083	44,824
Nontaxable returns, total	66,223	177,766	118,177	85,923	11,216	97	-	94,988	275,600	172,463	161,131	4,150	85	-
Under $600	8,215	6,394	5,152	6,036	67	-	-	7,344	5,342	6,240	8,016	-	-	-
$600 under $1,000						-	-					-	-	-
$1,000 under $2,000	34,047	51,676	26,082	35,528	2,974	-	-	25,814	40,207	25,765	28,319	-	-	-
$2,000 under $3,000	15,589	37,195	18,864	26,626	3,466	1	-	20,378	47,931	27,866	30,656	-	-	-
$3,000 under $4,000						-	-	20,348	70,100	34,632	41,222	2,206	-	-
$4,000 under $5,000	4,951	18,577	9,621	9,500	1,238			13,765	59,543	32,077	31,419	-	-	-
$5,000 or more	3,421	63,924	58,458	8,233	3,471	96	-	7,339	52,477	45,883	21,499	1,944	85	-
Returns under $5,000	345,262	1,050,239	257,725	357,467	466,360	5,273	72,002	428,857	1,526,911	476,651	581,065	514,491	4,113	79,767
Returns $5,000 under $10,000	358,488	2,581,536	522,937	482,362	1,577,422	28,004	309,122	699,427	4,865,939	1,111,442	1,081,213	2,688,675	43,322	492,345
Returns $10,000 under $15,000	109,996	1,293,843	252,136	160,886	880,821	18,126	199,253	152,238	1,813,192	359,214	225,223	1,228,881	23,337	257,403
Returns $15,000 or more	54,061	1,575,817	364,860	70,417	1,145,595	40,621	440,408	75,318	2,165,639	419,299	117,363	1,630,315	51,400	563,256

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

Table 2.1—RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Surcharge	Income tax after credits	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Surcharge	Income tax after credits
	Returns of surviving spouses							Returns of single persons not heads of households or surviving spouses						
Grand total	146,127	1,016,634	267,726	248,528	518,462	9,057	109,563	5,224,417	35,445,657	8,214,368	4,323,402	23,503,063	536,648	5,999,024
Taxable returns, total	117,837	936,478	218,998	199,097	518,389	9,058	109,563	4,717,303	34,220,475	6,992,140	3,782,388	23,445,958	536,534	5,999,024
Under $1,000	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	(*)
$1,000 under $2,000	23,993	79,385	22,846	30,294	26,246	125	3,711	267,246	441,904	145,398	186,983	109,522	70	14,791
$2,000 under $3,000								569,121	1,444,683	422,161	474,727	547,798	3,136	79,412
$3,000 under $4,000	15,293	68,770	19,899	20,581	28,291	120	4,260	655,534	2,283,845	577,827	519,509	1,186,509	14,916	190,818
$4,000 under $5,000	25,520	139,668	42,851	48,321	48,497	348	7,532	601,684	2,713,026	627,341	480,237	1,605,449	24,993	282,985
$5,000 under $6,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	536,226	2,929,020	583,890	432,518	1,912,612	31,973	354,465
$6,000 under $7,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	439,393	2,857,375	551,187	323,265	1,982,924	34,905	385,562
$7,000 under $8,000	15,065	113,776	22,874	28,069	62,833	944	10,891	376,452	2,810,159	510,624	291,347	2,008,188	36,730	404,627
$8,000 under $9,000								290,521	2,461,120	471,477	224,869	1,764,773	33,210	366,028
$9,000 under $10,000								208,122	1,978,796	368,659	174,376	1,435,761	27,945	307,571
$10,000 under $15,000	25,335	286,103	55,039	49,430	181,634	3,115	34,492	487,944	5,780,675	1,028,409	407,456	4,344,814	91,651	1,011,670
$15,000 under $20,000	3,226	54,649	11,347	6,306	36,996	696	7,635	134,359	2,276,137	407,602	119,885	1,748,652	42,768	469,543
$20,000 under $25,000	1,767	39,236	6,868	3,385	28,983	595	6,534	53,613	1,188,884	195,972	49,673	943,238	26,838	294,912
$25,000 under $30,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	27,259	741,680	134,504	27,313	579,863	18,269	200,592
$30,000 under $50,000	1,387	48,763	12,119	2,759	33,885	827	9,100	40,190	1,488,885	326,457	41,584	1,120,847	40,167	443,070
$50,000 under $100,000	495	31,595	5,763	963	24,869	852	9,228	18,335	1,216,374	262,384	18,749	935,245	42,009	459,524
$100,000 under $200,000	125	16,332	3,361	243	12,728	573	6,285	5,019	668,231	160,591	5,234	502,406	26,304	288,017
$200,000 under $500,000	21	5,934	1,222	37	4,676	241	2,622	1,549	451,022	110,213	1,648	339,157	19,308	211,432
$500,000 under $1,000,000	4	2,621	890	7	1,725	99	1,089	265	176,865	42,052	267	134,545	7,682	84,042
$1,000,000 or more	1	1,982	3	2	1,977	99	1,087	138	307,702	64,385	148	243,170	13,660	149,942
Nontaxable returns, total	28,290	80,154	48,730	49,432	73	1	-	507,114	1,225,182	1,222,228	541,015	57,106	113	-
Under $600	-	-	-	-	-	-	-	14,089	5,204	46,080	14,836	-	-	-
$600 under $1,000					-	-	-	41,382	34,520	40,071	29,669	63	-	-
$1,000 under $2,000	16,570	35,270	23,120	25,528	-	-	-	230,179	358,745	361,895	233,414	2,729	-	-
$2,000 under $3,000					-	-	-	135,307	330,877	267,635	145,795	28,623	3	-
$3,000 under $4,000					-	-	-	40,875	137,388	99,058	47,856	17,859	15	-
$4,000 under $5,000	11,720	44,884	25,610	23,904	73	1	-	20,737	92,438	76,650	40,568	2,504	3	-
$5,000 or more							-	24,545	266,010	330,839	28,877	5,328	92	-
Returns under $5,000	67,521	226,181	89,349	100,196	54,536	245	7,972	2,580,487	7,846,723	2,665,122	2,176,193	3,501,542	43,136	568,028
Returns $5,000 under $10,000	54,474	367,457	89,789	97,060	180,617	2,394	31,046	1,868,139	13,144,697	2,610,738	1,467,221	9,108,272	164,788	1,818,253
Returns $10,000 under $15,000	16,582	206,020	43,019	36,571	126,431	2,183	24,191	492,900	5,839,668	1,108,571	412,957	4,344,838	91,651	1,011,670
Returns $15,000 or more	7,550	216,976	45,569	14,701	156,878	4,235	46,354	282,891	8,614,569	1,829,937	267,031	6,548,411	237,073	2,601,073

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

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

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Item	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income or deficit	34,915,278	417,258,232	27,321,087	363,922,826	867,807	6,501,435	1,355,840	10,371,681	146,127	1,016,633	5,224,417	35,445,656
Salaries and wages (gross)	30,987,423	332,747,163	25,002,435	295,119,493	739,028	4,973,436	1,244,560	8,443,586	119,882	749,252	3,881,518	23,461,397
Business or profession:												
Net profit	3,317,405	27,239,710	2,963,940	25,338,173	68,527	458,505	56,461	375,288	7,574	43,964	220,903	1,023,782
Net loss	755,785	1,384,108	653,369	1,185,244	17,917	33,779	17,570	31,924	(*)	(*)	65,718	131,384
Farm:												
Net profit	672,831	2,385,909	568,174	2,139,281	18,316	36,663	9,174	18,772	3,099	6,597	74,068	184,595
Net loss	557,559	1,277,915	512,832	1,171,576	10,387	22,477	6,040	13,563	(*)	(*)	26,999	65,785
Partnership:												
Net profit	1,079,167	12,241,809	934,610	11,282,965	32,414	214,598	18,105	144,362	(*)	(*)	93,010	586,892
Net loss	419,079	1,564,083	351,813	1,381,308	9,252	35,463	8,996	23,010	(*)	(*)	47,328	120,840
Small Business Corporations:												
Net profit	234,971	2,249,409	211,591	2,049,650	4,410	38,648	4,015	32,140	(*)	(*)	14,792	126,700
Net loss	110,583	491,953	97,894	427,042	(*)	(*)	(*)	(*)	(*)	(*)	9,253	48,465
Sales of capital assets:												
Net profit	4,785,833	13,451,812	3,739,915	11,173,744	59,207	168,012	116,220	347,509	21,802	22,296	848,689	1,740,252
Net loss	1,720,772	1,204,139	1,366,658	936,341	104,136	91,949	36,060	29,273	6,778	4,608	207,140	141,967
Ordinary gain from sales of depreciable property	193,516	239,784	165,078	211,362	2,920	9,783	4,367	4,255	(*)	(*)	20,721	14,156
Sales of property *other* than capital assets:												
Net gain	45,506	57,507	35,953	46,197	4,141	7,886	(*)	(*)	(*)	(*)	5,329	3,001
Net loss	136,141	227,186	122,618	210,532	(*)	(*)	(*)	(*)	(*)	(*)	7,767	8,849
Dividends in adjusted gross income	5,340,600	13,840,242	3,820,566	9,242,453	118,334	356,869	156,449	413,511	27,004	45,488	1,218,247	3,781,922
Interest received	19,767,865	13,714,106	15,667,740	9,872,835	321,328	259,922	579,056	394,023	93,581	88,774	3,106,160	3,098,552
Pensions and annuities (taxable portion)	1,941,789	4,581,815	1,299,376	3,380,575	34,274	56,395	40,058	92,672	14,192	20,114	553,889	1,032,059
Rents:												
Net income	2,597,671	3,486,230	1,983,500	2,619,251	53,648	110,420	62,217	81,962	17,821	27,415	480,485	647,181
Net loss	1,934,296	1,746,796	1,607,754	1,483,449	27,866	25,264	56,532	40,795	4,842	3,376	237,302	193,912
Royalties:												
Net income	327,356	609,235	261,795	452,150	12,363	20,282	5,927	24,146	(*)	(*)	46,976	111,629
Net loss	30,546	75,623	23,135	60,138	(*)	(*)	1,327	2,554	(*)	(*)	4,888	9,538
Estates and trusts:												
Net income	394,313	1,154,206	256,716	638,523	13,577	44,217	11,133	51,716	2,705	17,166	110,182	402,584
Net loss	29,151	45,944	19,645	29,444	(*)	(*)	(*)	(*)	(*)	(*)	6,863	12,393
Other sources (net)[1]	n.a.	-2,722,264	n.a.	-2,758,113	n.a.	-28,466	n.a.	98,505	n.a.	1,680	n.a.	-35,869

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Other sources income less loss less statutory adjustments. See "Other sources (net)" in "Explanation of Classifications and Terms."
n.a. - Not available.
NOTE: Amount detail may not add to total because of rounding.

Table 2.3—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	34,915,278	117,697,370	417,258,232	30,987,423	332,747,163	3,317,405	27,239,710	755,785	1,384,108	672,831	2,385,909	557,559	1,277,915
Taxable returns, total	33,201,647	111,966,781	411,024,496	30,133,257	329,607,398	3,054,257	26,510,350	679,595	1,163,504	586,081	2,190,954	505,783	1,094,121
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	321,852	378,982	532,582	226,592	357,648	22,891	27,316	11,858	21,180	11,053	9,653	13,821	14,202
$2,000 under $3,000	816,098	1,265,174	2,094,496	555,263	1,297,056	63,385	114,878			24,524	31,397		
$3,000 under $4,000	1,324,595	2,571,718	4,649,073	1,010,929	3,300,604	109,644	267,473	25,609	28,939	40,891	74,035	21,701	25,541
$4,000 under $5,000	1,681,918	3,857,702	7,618,120	1,380,226	5,810,316	157,219	451,231	33,332	36,355	50,225	100,362	33,830	43,957
$5,000 under $6,000	2,028,749	5,364,465	11,149,280	1,765,826	9,139,722	181,799	596,519	44,706	56,618	48,547	125,697	35,247	52,805
$6,000 under $7,000	2,089,359	6,249,592	13,600,738	1,888,370	11,845,021	188,923	736,823	47,708	51,170	42,302	120,318	42,143	64,832
$7,000 under $8,000	2,463,193	8,117,509	18,487,995	2,276,125	16,406,216	206,616	811,935	55,979	63,368	40,602	130,977	39,694	52,349
$8,000 under $9,000	2,574,943	9,069,069	21,879,630	2,432,843	19,982,289	200,215	799,956	51,358	60,854	47,372	137,672	40,707	60,467
$9,000 under $10,000	2,594,277	9,553,855	24,650,308	2,457,482	22,602,377	189,485	814,675	55,262	53,800	40,571	132,405	35,885	46,746
$10,000 under $15,000	10,017,357	37,859,555	122,620,184	9,609,677	113,287,103	751,194	4,017,645	181,788	209,320	122,716	434,443	121,375	171,518
$15,000 under $20,000	4,096,446	15,456,430	69,833,501	3,874,283	62,001,677	367,877	3,172,747	78,908	110,286	52,592	286,693	50,063	96,783
$20,000 under $25,000	1,405,798	5,287,368	31,081,927	1,257,966	24,625,749	201,033	2,598,688	33,132	52,002	26,492	178,749	20,379	64,352
$25,000 under $30,000	603,467	2,309,973	16,401,420	506,720	11,390,599	114,286	1,974,725	16,166	46,307	10,856	103,691	11,707	45,366
$30,000 under $50,000	772,729	3,030,334	28,902,714	592,459	15,513,781	198,698	5,201,934	23,740	95,502	17,705	196,900	20,990	117,304
$50,000 under $100,000	319,835	1,281,716	21,095,106	231,101	8,539,147	85,133	3,842,865	12,445	102,168	7,438	93,918	12,593	119,620
$100,000 under $200,000	62,436	237,787	8,193,814	46,120	2,532,095	12,306	890,843	4,941	71,280	1,473	25,240	4,044	61,535
$200,000 under $500,000	14,473	52,306	4,156,114	10,779	736,779	1,821	146,106	1,715	55,221	325	6,591	1,199	36,643
$500,000 under $1,000,000	2,434	8,661	1,632,106	1,885	146,628	260	20,992	406	23,492	35	1,212	269	11,064
$1,000,000 or more	1,154	4,051	2,436,182	947	86,363	134	22,096	208	25,555	27	770	136	9,037
Nontaxable returns, total	1,713,631	5,730,589	6,233,740	854,166	3,139,767	263,148	729,363	76,190	220,605	86,750	194,956	51,776	183,793
Under $600	28,993	75,083	9,597	12,038	51,003	7,327	9,677	4,051	9,381	2,086	1,110	2,688	8,948
$600 under $1,000	67,122	110,206	56,145	26,213	33,390	11,763	10,528	(*)	(*)	(*)	(*)		
$1,000 under $2,000	407,279	833,004	642,333	153,315	248,146	52,373	62,337	14,550	21,403	22,526	24,438	6,286	16,993
$2,000 under $3,000	400,669	1,076,365	997,628	186,959	424,350	52,207	96,492	12,941	26,084	14,912	21,857	11,574	26,067
$3,000 under $4,000	340,045	1,231,251	1,175,206	168,562	537,236	49,656	120,581	15,803	33,634	15,400	24,516	12,750	25,488
$4,000 under $5,000	189,401	865,993	838,643	117,866	499,026	35,762	118,038	8,913	18,578	9,113	19,911	9,133	20,328
$5,000 or more	280,122	1,538,687	2,514,188	189,213	1,346,616	54,060	311,710	15,978	104,673	20,510	101,424	9,345	85,969
Returns under $5,000	5,588,506	12,276,012	18,623,026	3,845,627	12,565,001	563,565	1,279,454	131,345	202,493	193,268	309,209	111,783	181,524
Returns $5,000 under $10,000	11,997,047	39,761,851	91,356,991	10,990,728	80,996,840	1,014,596	3,982,352	268,192	327,569	238,282	729,754	201,426	315,779
Returns $10,000 under $15,000	10,037,098	37,941,265	122,851,851	9,620,629	113,405,531	755,104	4,054,338	183,022	219,145	123,774	444,402	121,915	179,375
Returns $15,000 or more	7,292,627	27,718,242	184,426,364	6,530,439	125,779,791	984,140	17,923,566	173,226	634,901	117,507	902,544	122,435	601,237

Adjusted gross income classes	Partnership				Small Business Corporations				Sales of capital assets			
	Net profit		Net loss		Net profit		Net loss		Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Grand total	1,079,167	12,241,809	419,079	1,564,083	234,971	2,249,409	110,583	491,953	4,785,833	13,451,812	1,720,772	1,204,139
Taxable returns, total	1,031,187	11,998,071	394,608	1,325,666	231,321	2,231,423	98,968	378,255	4,479,604	12,907,377	1,632,013	1,140,416
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	12,890	14,801	3,775	4,622	-	-	-	-	33,727	9,691	(*)	(*)
$2,000 under $3,000					-	-	-	-	97,546	59,051	15,280	10,947
$3,000 under $4,000	27,005	56,115			(*)	(*)	6,563	13,602	143,494	82,179	30,614	23,025
$4,000 under $5,000	33,079	102,476	6,152	11,455	(*)	(*)			172,523	140,683	35,854	27,696
$5,000 under $6,000	45,925	150,173	6,264	6,594	(*)	(*)			200,742	155,743	53,111	35,770
$6,000 under $7,000	43,497	138,315	13,709	20,963	-	-	6,740	8,629	170,354	145,233	63,409	46,853
$7,000 under $8,000	46,764	222,954	13,354	22,611	7,822	13,640	8,839	29,182	189,175	161,015	73,172	49,060
$8,000 under $9,000	26,447	96,864	19,164	13,240	-	-	4,171	11,182	224,084	178,182	63,935	42,844
$9,000 under $10,000	47,543	262,695	19,602	28,427	4,779	8,013	(*)	(*)	222,574	197,101	77,427	45,757
$10,000 under $15,000	204,308	1,106,304	77,922	103,099	39,072	90,584	18,054	44,658	1,060,754	930,035	399,385	261,805
$15,000 under $20,000	140,424	1,022,572	58,995	96,261	38,528	145,349	14,485	43,747	757,991	858,373	285,535	186,569
$20,000 under $25,000	88,907	893,247	39,916	79,362	29,355	165,111	8,440	30,311	405,186	731,988	171,036	119,863
$25,000 under $30,000	63,774	801,835	24,421	74,391	21,821	147,771	5,415	13,756	224,770	568,250	100,995	75,652
$30,000 under $50,000	141,085	2,772,998	58,562	219,645	47,757	497,802	13,587	60,758	343,699	1,398,704	166,356	132,501
$50,000 under $100,000	86,698	2,847,452	37,405	293,654	30,354	627,186	7,733	52,566	176,793	1,743,635	78,379	66,671
$100,000 under $200,000	18,171	1,021,645	10,912	162,829	6,831	323,639	2,379	29,748	41,504	1,430,238	13,852	12,317
$200,000 under $500,000	3,873	353,712	3,311	108,012	1,289	136,821	744	18,280	11,481	1,517,402	2,175	2,010
$500,000 under $1,000,000	583	86,399	751	39,212	163	33,178	203	8,877	2,158	903,898	212	193
$1,000,000 or more	214	47,514	393	41,289	80	36,899	109	8,022	1,049	1,695,976	91	89
Nontaxable returns, total	47,980	243,741	24,471	238,418	3,650	17,990	11,615	113,699	306,229	544,439	88,759	63,724
Under $600	5,887	12,389	1,257	4,856	1,770	1,666	2,500	5,873	15,516	11,505	5,043	3,486
$600 under $1,000												
$1,000 under $2,000	6,953	17,053	4,049	15,377			3,336	17,509	66,186	37,400	14,451	11,844
$2,000 under $3,000	6,583	17,020							56,125	35,282	21,099	13,687
$3,000 under $4,000	7,197	15,523	6,252	38,242					71,267	63,632	14,928	9,415
$4,000 under $5,000	21,360	181,756	12,913	179,943	1,880	16,324	5,779	90,317	35,116	32,835	10,084	8,835
$5,000 or more									62,019	363,785	23,154	16,457
Returns under $5,000	99,594	235,375	21,485	74,550	4,850	6,777	10,092	33,670	691,500	472,257	148,548	109,730
Returns $5,000 under $10,000	228,002	958,127	80,029	132,421	13,220	23,312	26,405	79,621	1,053,305	924,205	347,948	231,913
Returns $10,000 under $15,000	205,750	1,126,060	80,158	128,180	39,893	91,789	19,675	60,966	1,068,452	960,512	403,229	264,268
Returns $15,000 or more	545,821	9,922,247	237,407	1,228,932	177,008	2,127,531	54,411	317,696	1,972,576	11,094,838	821,047	598,228

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

Table 2.3—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Ordinary gain from sales of depreciable property		Sales of property *other* than capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
			Net gain		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Grand total	193,516	239,784	45,506	57,507	136,141	227,186	5,340,600	13,840,242	19,767,865	13,714,106	1,941,789	4,581,815
Taxable returns, total	178,603	226,121	43,385	53,802	117,136	188,228	4,951,985	13,198,023	18,677,640	12,704,756	1,579,865	3,980,624
Under $1,000	-	-	-	-	-	-	(*)	(*)	178,170	83,457	(*)	(*)
$1,000 under $2,000	(*)	(*)	(*)	(*)	8,764	13,923	45,039	21,601	416,294	308,822	26,980	30,870
$2,000 under $3,000	15,080	8,237	2,334	633			118,220	82,569	667,420	498,729	123,919	173,745
$3,000 under $4,000			891	465			171,638	128,657	794,660	600,896	167,313	299,011
$4,000 under $5,000			5,083	3,255			185,948	136,284	936,037	605,554	173,321	349,838
$5,000 under $6,000	6,383	3,222	3,342	964	10,903	11,781	221,651	263,419	874,072	418,750	144,175	297,869
$6,000 under $7,000	9,975	7,432	1,418	253			181,207	131,537	1,046,128	535,244	98,755	318,958
$7,000 under $8,000	17,062	10,983	710	84	9,650	8,446	194,335	224,223	1,158,904	511,770	107,267	289,054
$8,000 under $9,000			3,326	9,751	9,079	7,720	214,041	221,567	1,236,351	499,546	81,810	212,137
$9,000 under $10,000	9,121	10,794	3,422	2,272	(*)	(*)	219,860	203,754	1,090,225	1,009,351	98,931	249,839
$10,000 under $15,000	37,195	31,454	7,344	4,888	30,452	30,886	1,041,417	1,070,604	5,666,690	2,190,647	361,924	601,196
$15,000 under $20,000	28,348	34,479	4,862	7,235	14,388	22,120	802,569	982,097	2,937,084	1,565,104	275,617	735,722
$20,000 under $25,000	13,871	19,537	3,321	4,714	7,810	21,531	480,334	861,436	1,160,033	991,401	117,321	341,974
$25,000 under $30,000	9,611	18,170	1,253	902	3,634	5,072	289,250	784,407	528,107	677,432	59,777	221,391
$30,000 under $50,000	17,740	37,647	3,673	7,952	10,102	27,911	465,572	2,068,683	700,621	1,314,230	32,882	118,351
$50,000 under $100,000	9,552	25,477	1,499	5,573	5,558	16,687	247,055	2,415,183	300,116	1,060,488	41,760	181,638
$100,000 under $200,000	3,004	11,325	392	3,100	1,690	8,881	55,120	1,599,853	59,588	433,268	21,252	103,232
$200,000 under $500,000	769	5,894	126	807	592	4,545	13,453	1,108,708	13,874	231,048	5,191	38,224
$500,000 under $1,000,000	132	569	33	479	135	2,161	2,303	402,265	2,363	78,037	1,556	13,960
$1,000,000 or more	91	721	21	374	76	1,592	1,107	490,957	1,128	100,333	263	2,790
Nontaxable returns, total	14,913	13,666	2,121	3,706	19,005	38,959	388,615	642,221	1,090,225	1,009,351	361,924	601,196
Under $600	(*)	(*)	(*)	(*)	3,184	10,288	5,577	6,376	13,697	3,141	(*)	(*)
$600 under $1,000	1,340	1,445	(*)	(*)			15,472	14,440	42,278	24,206	(*)	(*)
$1,000 under $2,000			(*)	(*)	8,672	10,254	88,448	40,193	282,474	185,156	76,121	82,259
$2,000 under $3,000	2,572	408	(*)	(*)			88,099	68,587	274,759	224,951	106,454	170,329
$3,000 under $4,000	2,986	2,168	(*)	(*)	2,521	5,014	88,962	100,125	221,533	223,545	110,395	185,206
$4,000 under $5,000	1,777	750	(*)	(*)			40,403	51,893	106,709	104,597	38,855	89,980
$5,000 or more	6,238	8,895	1,720	3,127	4,628	13,403	61,654	360,607	148,775	243,755	25,082	71,902
Returns under $5,000	24,424	13,187	9,044	5,033	23,141	39,479	849,672	650,945	2,997,994	2,257,500	830,040	1,383,667
Returns $5,000 under $10,000	46,921	36,320	13,645	15,153	36,406	37,306	1,073,948	1,098,909	5,372,690	2,691,081	553,749	1,432,456
Returns $10,000 under $15,000	37,864	32,111	7,345	4,891	31,835	33,277	1,051,393	1,117,630	5,682,350	2,212,975	276,760	740,297
Returns $15,000 or more	84,307	158,166	15,472	32,430	44,759	117,124	2,365,587	10,972,758	5,714,831	6,552,550	281,240	1,025,395

Adjusted gross income classes	Rents				Royalties				Estates and trusts			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Grand total	2,597,671	3,486,230	1,934,296	1,746,796	327,356	609,235	30,546	75,623	394,313	1,154,206	29,151	45,944
Taxable returns, total	2,316,735	3,198,477	1,801,300	1,549,370	304,238	578,034	24,385	64,420	358,027	1,093,621	26,421	37,078
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	19,742	10,202	9,561	5,668	7,829	3,405	-	-	20,213	25,113	(*)	(*)
$2,000 under $3,000	64,718	49,194	33,827	19,437			-	-			-	-
$3,000 under $4,000	105,990	84,258	58,339	33,212	11,753	3,956	-	-			3,169	5,158
$4,000 under $5,000	140,939	137,548	51,294	19,296	14,973	4,298	-	-	20,926	25,406	-	-
$5,000 under $6,000	145,625	134,021	91,974	62,947	7,340	5,552			15,669	21,091	(*)	(*)
$6,000 under $7,000	114,560	128,553	111,521	75,856	13,109	4,014			15,201	17,000	-	-
$7,000 under $8,000	144,930	145,111	107,281	63,744	18,224	11,640	5,872	3,070	13,216	16,773	(*)	(*)
$8,000 under $9,000	132,054	133,217	139,153	72,466	18,580	30,627			7,882	8,449	(*)	(*)
$9,000 under $10,000	129,118	106,794	132,292	75,379	10,359	4,758						
$10,000 under $15,000	599,458	493,461	547,847	360,479	56,984	48,774	5,521	6,352	64,692	110,612	4,055	2,472
$15,000 under $20,000	299,504	378,750	245,926	213,610	40,876	46,066	2,454	4,249	58,373	114,227	3,023	2,272
$20,000 under $25,000	139,018	262,478	97,914	108,291	29,061	63,438	2,651	3,370	32,372	91,109	1,729	3,214
$25,000 under $30,000	74,043	183,658	47,072	73,743	15,441	25,628	427	1,335	23,737	83,479	1,999	2,509
$30,000 under $50,000	124,573	420,950	76,634	157,947	32,143	90,120	3,159	14,841	43,306	205,463	3,046	4,608
$50,000 under $100,000	64,999	351,819	38,635	121,537	19,306	99,639	2,857	13,388	29,830	179,676	2,184	4,758
$100,000 under $200,000	13,452	122,927	9,138	49,678	5,876	57,728	1,008	9,576	9,000	92,814	807	3,944
$200,000 under $500,000	3,194	40,424	2,231	21,544	1,862	43,247	321	4,655	2,879	56,722	218	1,694
$500,000 under $1,000,000	554	9,337	441	6,575	359	17,702	82	2,004	506	22,143	45	436
$1,000,000 or more	264	5,775	220	7,961	163	17,442	33	1,580	225	23,544	24	4,453
Nontaxable returns, total	280,936	287,752	132,996	197,427	23,118	31,201	6,161	11,203	36,286	60,589	2,730	8,867
Under $600	(*)	(*)	(*)	(*)	2,984	3,600	-	-	(*)	(*)	(*)	(*)
$600 under $1,000	12,310	5,230	6,466	22,021			-	-			(*)	(*)
$1,000 under $2,000	81,117	56,950	23,996	14,409			6,161	11,203	14,502	13,692	(*)	(*)
$2,000 under $3,000	68,481	52,440	31,551	26,098	10,006	6,101					-	-
$3,000 under $4,000	52,499	66,542	16,439	17,046					15,448	18,658	(*)	(*)
$4,000 under $5,000	25,545	26,954	20,703	22,184								
$5,000 or more	35,806	77,831	28,308	81,065	10,128	21,500			6,334	28,236	(*)	(*)
Returns under $5,000	576,519	491,124	257,709	193,975	47,545	21,360	(*)	(*)	53,493	60,514	5,693	11,504
Returns $5,000 under $10,000	695,747	695,105	603,303	386,719	75,945	66,635	5,873	3,070	73,622	98,054	6,069	2,544
Returns $10,000 under $15,000	603,367	506,369	552,253	371,134	57,463	50,502	5,545	6,496	65,627	111,845	4,225	2,564
Returns $15,000 or more	722,038	1,793,632	521,031	794,968	146,403	470,738	13,115	57,171	201,571	883,793	13,164	29,332

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

Table 2.3—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Other sources (net)[1]	Itemized deductions		Exemptions	Number of returns with no taxable income	Taxable income		Income tax before credits	Surcharge		Tax credits	
		Number	Amount			Number of returns	Amount		Number of returns	Amount	Retirement income credit	
											Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Grand total	-2,722,264	34,915,278	80,209,595	70,618,422	1,472,191	33,443,087	268,093,903	57,995,010	29,754,358	5,673,635	1,091,895	121,126
Taxable returns, total	-2,512,789	33,201,647	76,081,322	67,180,068	-	33,201,647	267,763,338	57,921,103	29,729,458	5,668,651	921,510	104,789
Under $1,000	98	10,534	1,509	6,320	-	10,534	1,376	103	-	-	-	-
$1,000 under $2,000	-5,799	321,852	168,922	227,389	-	321,852	136,269	18,720	294,073	3,845	93,767	4,204
$2,000 under $3,000	17,185	816,098	615,821	759,104	-	816,098	719,575	104,134				
$3,000 under $4,000	-56,856	1,324,595	1,231,759	1,543,031	-	1,324,595	1,874,283	283,524	667,018	17,105	114,096	10,020
$4,000 under $5,000	-64,290	1,681,918	1,892,181	2,314,621	-	1,681,918	3,411,318	530,326	1,036,443	35,367	109,581	8,466
$5,000 under $6,000	-128,534	2,028,749	2,568,028	3,218,679	-	2,028,749	5,362,575	850,690	1,475,270	62,984	124,756	13,654
$6,000 under $7,000	-144,424	2,089,359	2,983,245	3,749,755	-	2,089,359	6,867,745	1,109,582	1,739,724	92,712	72,087	8,932
$7,000 under $8,000	-191,865	2,463,193	3,885,946	4,870,505	-	2,463,193	9,731,548	1,591,181	2,265,451	144,717	56,131	8,709
$8,000 under $9,000	-191,641	2,574,943	4,543,284	5,441,441	-	2,574,943	11,894,908	1,971,755	2,458,266	187,502	53,226	8,562
$9,000 under $10,000	-187,041	2,594,277	4,925,823	5,732,313	-	2,594,277	13,992,176	2,352,912	2,545,709	231,889	44,548	8,171
$10,000 under $15,000	-741,485	10,017,357	22,395,629	22,715,733	-	10,017,357	77,508,820	13,710,610	9,981,697	1,362,764	116,834	15,817
$15,000 under $20,000	-347,963	4,096,446	11,707,757	9,273,858	-	4,096,446	48,851,899	9,403,619	4,088,680	936,911	49,226	6,798
$20,000 under $25,000	-144,783	1,405,798	5,076,561	3,172,421	-	1,405,798	22,832,962	4,792,298	1,403,842	477,566	27,414	3,757
$25,000 under $30,000	-139,329	603,467	2,667,980	1,385,984	-	603,467	12,347,461	2,808,132	602,370	279,840	16,416	1,971
$30,000 under $50,000	-174,998	772,729	4,712,129	1,818,200	-	772,729	22,372,409	5,963,684	770,983	594,681	24,542	3,097
$50,000 under $100,000	-48,729	319,835	3,483,226	769,030	-	319,835	16,842,986	6,006,806	319,520	599,413	13,609	1,882
$100,000 under $200,000	20,738	62,436	1,556,973	142,672	-	62,436	6,494,186	2,964,689	62,359	295,926	3,799	526
$200,000 under $500,000	10,536	14,473	902,477	31,384	-	14,473	3,222,249	1,684,205	14,466	168,148	1,213	186
$500,000 under $1,000,000	503	2,434	345,376	5,197	-	2,434	1,281,534	692,649	2,433	69,163	181	25
$1,000,000 or more	5,890	1,154	416,696	2,431	-	1,154	2,017,059	1,081,484	1,154	108,118	84	12
Nontaxable returns, total	-209,480	1,713,631	4,128,272	3,438,354	1,472,191	241,440	330,567	73,911	24,900	4,989	170,385	16,337
Under $600	-25,418	28,993	68,539	45,050	28,993	-	-	-	-	-	-	-
$600 under $1,000	-7,091	67,122	64,268	66,124	66,453	(*)	(*)	18	-	-	-	-
$1,000 under $2,000	-21,344	407,279	435,109	499,802	385,337	21,942	5,783	638	-	-	19,657	547
$2,000 under $3,000	-17,284	400,669	617,956	645,819	343,866	56,803	35,164	4,867			50,804	4,434
$3,000 under $4,000	-43,663	340,045	593,457	738,751	279,706	60,339	36,146	5,167	2,077	34	54,814	4,646
$4,000 under $5,000	-48,089	189,401	462,842	519,596	150,892	38,509	37,274	5,184			27,660	3,607
$5,000 or more	-46,591	280,122	1,886,101	923,212	216,944	63,178	216,070	58,037	22,823	4,955	17,450	3,103
Returns under $5,000	-272,550	5,588,506	6,152,363	7,365,607	1,255,247	4,333,259	6,257,317	952,680	1,999,611	56,350	470,379	35,924
Returns $5,000 under $10,000	-874,348	11,997,047	19,787,649	23,857,111	193,553	11,803,494	47,936,301	7,889,034	10,499,402	720,293	368,062	51,118
Returns $10,000 under $15,000	-741,980	10,037,098	22,611,497	22,764,759	13,895	10,023,203	77,540,176	13,715,932	9,985,798	1,363,259	116,936	15,827
Returns $15,000 or more	-833,386	7,292,627	31,658,085	16,630,945	9,496	7,283,131	136,360,109	35,437,364	7,269,547	3,533,733	136,518	18,257

Adjusted gross income classes	Tax credits—Continued					Income tax after credits	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments	
	Investment credit		Foreign tax		Other tax credits[2]						Income tax withheld[3]	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Grand total	676,854	166,402	188,448	140,394	58,590	63,183,823	141,638	35,014	3,782,034	1,289,461	30,182,151	51,468,156
Taxable returns, total	622,082	147,604	182,087	105,121	48,827	63,183,823	131,976	31,754	3,445,902	1,222,429	29,497,429	51,181,909
Under $1,000	-	-	-	-	45	58	-	-	(*)	(*)	(*)	(*)
$1,000 under $2,000	(*)	(*)			92	18,186			33,895	3,557	193,104	33,866
$2,000 under $3,000	7,117	177	13,130	1,454	517	103,328	6,996	1,595	82,450	11,609	487,292	139,593
$3,000 under $4,000	13,972	936			1,471	288,065			151,344	28,687	942,344	371,972
$4,000 under $5,000	16,532	1,103			1,033	554,144			211,153	47,356	1,321,111	690,123
$5,000 under $6,000	21,954	1,981	6,836	1,389	3,247	893,684	10,144	1,530	240,205	63,029	1,708,589	1,119,511
$6,000 under $7,000	25,134	3,114			3,226	1,186,837			248,842	73,845	1,839,293	1,477,039
$7,000 under $8,000	32,765	3,697	12,842	1,377	3,136	1,720,200	7,860	588	259,343	84,170	2,245,327	2,096,688
$8,000 under $9,000	23,661	3,026			3,014	2,143,529	8,017	1,408	215,799	69,638	2,398,014	2,595,312
$9,000 under $10,000	28,623	5,594	(*)	(*)	5,907	2,564,530			206,016	71,630	2,443,295	3,054,310
$10,000 under $15,000	111,238	18,221	26,376	6,868	11,910	15,020,670	26,319	4,780	736,221	272,834	9,535,177	16,652,637
$15,000 under $20,000	72,838	15,111	20,097	8,864	5,262	10,304,552	15,594	3,426	359,901	154,156	3,835,101	10,108,546
$20,000 under $25,000	51,894	12,223	16,258	5,773	2,406	5,245,710	10,599	2,846	207,009	96,642	1,233,129	4,346,372
$25,000 under $30,000	37,447	8,049	14,440	5,513	1,476	3,070,965	8,168	1,513	121,453	59,103	489,920	2,131,299
$30,000 under $50,000	93,354	26,523	32,505	17,448	1,326	6,509,952	17,924	4,230	237,418	118,592	556,795	3,230,934
$50,000 under $100,000	61,884	24,212	24,403	17,638	1,551	6,560,838	13,550	4,985	111,885	56,477	208,990	2,150,665
$100,000 under $200,000	17,082	12,221	9,687	11,265	979	3,235,600	4,816	2,633	18,017	9,024	40,848	712,228
$200,000 under $500,000	4,191	5,893	3,509	8,606	950	1,836,686	1,494	1,332	3,050	1,413	9,172	205,251
$500,000 under $1,000,000	790	2,938	672	5,027	1,092	752,728	324	410	415	535	1,594	39,003
$1,000,000 or more	379	2,580	362	13,261	187	1,173,562	171	478	147	60	804	25,282
Nontaxable returns, total	54,772	18,800	6,361	35,275	9,767	-	9,662	3,263	336,132	67,036	684,722	286,247
Under $600	-	-	-	-	-	-			5,467	501	10,669	5,968
$600 under $1,000	-	-	-	-	18	-	1,515	248	11,326	792	20,432	2,937
$1,000 under $2,000	11,354	1,150	-	-	37	-			62,196	6,241	116,791	27,526
$2,000 under $3,000					-	-			75,161	10,288	154,270	37,750
$3,000 under $4,000			(*)	(*)	-	-	3,405	525	55,460	10,502	137,619	47,713
$4,000 under $5,000	9,977	1,549	(*)	(*)	16	-			43,329	10,401	90,608	44,291
$5,000 or more	33,441	16,101	5,959	35,210	9,696	-	4,742	2,490	83,193	28,311	154,333	120,062
Returns under $5,000	60,179	4,919	13,532	1,518	3,228	963,780	11,916	2,367	733,120	130,004	3,481,770	1,403,017
Returns $5,000 under $10,000	158,908	24,288	24,926	4,669	21,232	8,508,779	28,928	4,992	1,244,848	386,902	10,774,277	10,421,961
Returns $10,000 under $15,000	115,641	22,085	27,118	7,821	13,057	15,020,670	27,120	4,994	740,882	274,859	9,543,541	16,665,728
Returns $15,000 or more	342,126	115,110	122,872	126,386	21,073	38,690,594	73,674	22,661	1,063,184	497,696	6,382,563	22,977,450

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

Table 2.3—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Taxpayments—Continued				Tax due at time of filing		Overpayment					
	Refundable credits		Payments on 1969 declaration		Number of returns	Amount	Total		Overpayment refund		Credit on 1970 tax	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Grand total	662,027	76,540	5,087,821	15,303,943	8,802,246	7,947,044	25,340,590	10,288,622	23,957,411	8,944,189	1,659,396	1,344,442
Taxable returns, total	601,685	70,625	4,867,447	15,138,215	8,593,166	7,911,853	24,514,076	9,864,564	23,213,819	8,581,364	1,547,315	1,283,206
Under $1,000	-	-	(*)	(*)	(*)	(*)	202,615	25,289	188,640	23,652	(*)	(*)
$1,000 under $2,000	20,237	765	36,373	5,507	125,436	6,356					15,976	1,636
$2,000 under $3,000			93,653	20,111	326,059	34,493	489,871	79,851	452,213	74,261	40,091	5,590
$3,000 under $4,000	27,425	1,663	195,252	58,734	415,782	61,967	902,150	177,104	838,615	163,494	75,292	13,610
$4,000 under $5,000	37,563	2,496	268,292	117,144	429,423	75,945	1,244,419	283,220	1,155,534	255,803	104,382	27,417
$5,000 under $6,000	38,421	2,197	272,391	136,796	444,856	97,696	1,573,467	398,527	1,496,861	375,619	89,358	22,908
$6,000 under $7,000	35,391	2,059	254,317	152,340	410,056	108,572	1,675,508	478,772	1,615,829	455,724	80,850	23,048
$7,000 under $8,000	41,747	2,119	249,837	189,783	466,445	130,053	1,986,523	613,690	1,909,262	584,746	92,657	28,943
$8,000 under $9,000	35,150	1,867	229,160	171,750	465,284	131,857	2,103,490	687,253	2,039,845	667,165	72,300	20,088
$9,000 under $10,000	44,946	2,498	215,992	196,196	456,712	138,975	2,132,605	754,774	2,073,628	733,034	66,390	21,739
$10,000 under $15,000	130,398	7,029	910,779	1,048,345	2,062,495	685,160	7,927,020	3,094,901	7,699,456	2,969,616	275,203	125,285
$15,000 under $20,000	74,331	5,487	642,083	1,014,524	1,285,117	624,952	2,802,415	1,291,325	2,640,156	1,180,810	198,505	110,517
$20,000 under $25,000	37,842	4,525	418,860	1,001,067	629,603	503,715	772,879	510,492	665,658	402,936	126,460	107,556
$25,000 under $30,000	17,504	2,157	271,203	883,383	318,149	400,751	284,014	286,001	218,975	193,264	80,307	92,738
$30,000 under $50,000	34,408	7,054	482,040	2,759,540	474,657	1,146,817	297,341	511,432	177,639	267,338	139,941	244,094
$50,000 under $100,000	18,659	13,210	255,903	3,502,345	221,445	1,352,970	98,278	397,023	35,686	145,363	71,240	251,662
$100,000 under $200,000	5,640	7,310	54,285	1,888,158	45,174	803,633	17,237	164,179	4,769	52,706	14,375	111,475
$200,000 under $500,000	1,498	3,203	13,366	1,092,805	10,878	614,190	3,588	75,908	880	24,521	3,101	51,388
$500,000 under $1,000,000	334	2,190	2,251	400,144	1,953	333,511	476	21,162	118	6,949	406	14,213
$1,000,000 or more	191	2,796	1,075	499,513	973	660,175	180	13,661	55	4,363	146	9,298
Nontaxable returns, total	60,342	5,915	220,374	165,728	209,080	35,191	826,514	424,065	743,592	362,827	112,081	61,238
Under $600	4,056	202	2,919	3,013	12,145	775	13,109	8,725	12,727	8,024	2,514	1,250
$600 under $1,000			4,713	2,400			23,609	5,116	21,865	4,567		
$1,000 under $2,000	8,228	487	27,319	11,229	45,062	4,115	139,544	37,030	130,512	32,206	14,618	4,824
$2,000 under $3,000	11,445	819	51,103	21,013	49,746	5,447	186,828	54,744	166,843	49,173	22,646	5,571
$3,000 under $4,000	9,317	936	45,148	17,964	31,307	5,717	166,974	61,751	150,069	55,002	20,985	6,749
$4,000 under $5,000	8,073	678	29,593	13,079	25,846	5,699	107,026	53,057	95,187	47,378	15,005	5,679
$5,000 or more	19,223	2,793	59,579	97,030	44,974	13,438	189,424	203,642	166,389	166,477	36,313	37,165
Returns under $5,000	126,344	8,046	754,700	270,225	1,463,475	200,580	3,476,145	785,885	3,212,205	713,560	311,844	72,326
Returns $5,000 under $10,000	212,298	12,512	1,268,068	884,996	2,283,917	618,281	9,638,243	3,037,621	9,282,915	2,905,493	429,785	132,128
Returns $10,000 under $15,000	131,779	7,299	917,603	1,071,295	2,064,967	686,383	7,940,096	3,130,349	7,710,934	3,001,356	278,705	128,993
Returns $15,000 or more	191,606	48,683	2,147,450	13,077,427	2,989,887	6,441,800	4,286,106	3,334,767	3,751,357	2,323,780	639,062	1,010,995

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Other sources net less statutory adjustments to adjusted gross income. See "Other sources (net)" in "Explanation of Classifications and Terms."
[2]Includes unspecified tax credits.
[3]Includes excess social security taxes withheld.
NOTE: Amount detail may not add to total because of rounding.

Table 2.4—RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Surcharge	Income tax after credits	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Surcharge	Income tax after credits
	All returns							Joint returns of husbands and wives						
Grand total	40,460,453	188,320,715	21,627,289	52,332,396	120,725,826	2,019,854	23,384,393	14,833,580	108,655,062	11,224,476	32,175,192	68,139,472	1,128,004	12,968,085
Taxable returns, total	30,519,747	177,195,011	17,652,178	39,152,226	120,390,633	2,016,749	23,384,393	12,104,171	102,706,618	9,550,516	25,236,076	67,920,038	1,125,913	12,968,085
Under $1,000	648,370	614,267	190,493	389,022	34,752	25	5,052	-	-	-	-	-	-	-
$1,000 under $2,000	4,818,082	7,129,221	1,456,310	3,103,480	2,569,432	1,065	367,135	109,100	194,639	43,540	130,920	20,179	-	2,798
$2,000 under $3,000	3,663,495	9,074,557	1,202,719	2,965,551	4,906,288	47,908	774,626	443,698	1,139,527	195,828	646,225	297,474	96	41,628
$3,000 under $4,000	3,402,519	11,841,313	1,351,595	3,709,126	6,780,595	87,311	1,138,903	875,316	3,060,293	442,876	1,610,600	1,006,818	1,625	144,382
$4,000 under $5,000	3,009,780	13,504,925	1,443,293	3,805,116	8,256,516	111,565	1,428,972	1,069,987	4,827,200	588,725	2,165,431	2,073,044	11,142	306,655
$5,000 under $6,000	2,619,213	14,390,374	1,447,468	3,666,205	9,276,701	139,649	1,656,119	1,080,537	5,954,947	665,929	2,362,533	2,926,484	30,213	464,354
$6,000 under $7,000	2,384,309	15,466,401	1,560,635	3,750,511	10,155,259	162,865	1,864,779	1,247,244	8,105,695	860,699	2,833,594	4,411,403	59,680	730,753
$7,000 under $8,000	2,181,175	16,322,892	1,619,233	3,611,480	11,092,187	187,022	2,092,640	1,272,440	9,537,522	976,949	2,856,545	5,704,033	86,809	991,852
$8,000 under $9,000	1,791,999	15,199,268	1,491,737	3,129,695	10,577,838	183,842	2,031,147	1,202,080	10,204,831	1,027,801	2,621,598	6,555,434	105,960	1,177,465
$9,000 under $10,000	1,565,330	14,844,315	1,469,516	2,764,909	10,609,896	187,557	2,065,409	1,127,722	10,700,677	1,071,260	2,390,429	7,238,992	120,540	1,327,590
$10,000 under $15,000	3,608,042	42,709,012	3,593,331	6,773,036	32,342,645	596,312	6,554,054	2,964,431	35,225,777	2,964,833	6,236,142	26,024,802	459,885	5,054,654
$15,000 under $20,000	617,530	10,367,271	616,534	1,103,268	8,647,469	176,129	1,931,157	533,274	8,949,651	533,629	1,030,499	7,385,523	144,683	1,584,503
$20,000 under $25,000	127,810	2,802,802	127,414	229,660	2,445,729	55,016	601,378	110,217	2,416,180	110,217	213,352	2,092,611	44,651	487,489
$25,000 under $30,000	41,564	1,128,950	41,447	75,358	1,012,146	25,301	275,217	34,849	946,172	34,849	69,401	841,922	19,680	213,460
$30,000 under $50,000	32,564	1,198,934	32,513	60,911	1,105,510	31,982	350,032	27,010	989,405	27,115	55,445	906,845	24,500	267,834
$50,000 under $100,000	7,096	456,854	7,088	13,461	436,305	16,422	172,721	5,697	363,978	5,697	12,195	346,086	12,279	127,244
$100,000 under $200,000	724	92,577	709	1,206	90,662	4,198	46,611	488	62,058	488	995	60,575	2,760	29,951
$200,000 under $500,000	125	35,982	123	205	35,654	1,840	20,201	71	20,461	71	154	20,235	1,032	11,324
$500,000 under $1,000,000	15	9,401	15	21	9,365	457	5,130	7	4,250	7	14	4,229	212	2,326
$1,000,000 or more	5	5,695	5	5	5,684	283	3,111	3	3,355	3	4	3,349	166	1,823
Nontaxable returns, total	9,940,706	11,125,703	3,975,113	13,180,172	335,192	3,107	-	2,729,409	5,948,445	1,673,960	6,939,117	219,437	2,094	-
Under $600	3,953,587	1,306,764	1,228,264	2,869,444	-	-	-	237,266	83,104	122,202	452,870	-	-	-
$600 under $1,000	2,582,966	1,963,527	835,855	2,137,562	61	-	-	259,287	208,525	135,322	510,305	-	-	-
$1,000 under $2,000	1,735,464	2,512,286	809,983	3,153,527	15,165	-	-	924,136	1,368,028	495,619	1,917,788	1,244	-	-
$2,000 under $3,000	1,007,669	2,488,507	591,700	2,486,042	55,940	25	-	759,791	1,889,853	470,233	1,937,245	10,022	-	-
$3,000 under $4,000	318,329	1,099,253	226,023	1,091,229	28,854	36	-	249,779	865,286	188,710	850,718	24,947	16	-
$4,000 under $5,000	217,841	959,104	181,778	917,543	25,762	53	-	191,863	846,619	167,388	802,304	24,202	27	-
$5,000 or more	124,850	796,262	101,510	524,825	209,410	2,993	-	107,287	687,030	94,486	467,887	159,022	2,051	-
Returns under $5,000	25,358,102	52,493,725	9,518,011	26,627,641	22,673,364	247,987	3,714,688	5,120,223	14,483,074	2,850,443	11,024,405	3,457,928	12,905	495,464
Returns $5,000 under $10,000	10,660,481	76,923,176	7,684,084	17,429,300	51,849,273	862,543	9,710,094	6,031,501	45,103,236	4,691,315	13,514,902	26,931,371	404,063	4,692,014
Returns $10,000 under $15,000	3,612,294	42,760,557	3,597,203	6,785,330	32,378,048	596,964	6,554,054	2,968,203	35,271,412	2,968,605	6,247,889	26,054,942	460,417	5,054,654
Returns $15,000 or more	829,576	16,143,257	827,991	1,490,125	13,825,141	312,360	3,405,557	713,653	13,797,340	714,113	1,387,996	11,695,231	250,619	2,725,953
	Separate returns of husbands and wives							Returns of heads of households						
Grand total	1,852,353	6,276,683	395,920	2,444,441	3,736,069	60,560	673,616	1,515,804	6,916,553	863,935	2,357,083	4,006,923	64,194	763,452
Taxable returns, total	1,351,158	5,545,099	316,542	1,518,171	3,710,389	60,131	673,616	1,177,943	6,388,019	687,703	1,697,809	4,002,507	64,175	763,452
Under $1,000	38,360	34,054	7,672	23,016	3,366	-	522	(*)	(*)	(*)	(*)	(*)	-	(*)
$1,000 under $2,000	217,944	340,259	47,766	156,734	135,759	97	19,483	61,469	104,833	22,089	58,771	23,973	15	3,212
$2,000 under $3,000	224,995	562,655	56,028	199,786	306,842	3,192	47,932	168,736	428,583	68,432	208,676	151,474	433	21,857
$3,000 under $4,000	280,729	981,903	82,698	332,515	566,690	7,749	93,687	203,127	706,495	92,968	306,691	306,836	2,049	47,703
$4,000 under $5,000	199,207	894,226	62,443	260,267	571,516	8,810	98,211	184,939	834,639	92,736	287,874	454,030	6,045	76,659
$5,000 under $6,000	158,246	864,618	20,828	199,959	643,831	11,004	109,960	166,887	910,494	93,487	254,567	562,440	8,700	98,389
$6,000 under $7,000	81,682	528,481	16,668	107,984	403,829	7,293	74,371	101,923	661,188	66,331	160,919	433,939	7,128	79,865
$7,000 under $8,000	57,382	429,940	6,797	92,499	330,645	6,224	62,803	91,875	682,256	68,466	144,497	469,293	8,058	88,372
$8,000 under $9,000	47,549	405,402	5,231	81,914	318,258	6,210	63,340	51,784	437,742	43,755	76,603	317,385	5,634	61,939
$9,000 under $10,000	23,051	215,742	5,602	37,960	172,180	3,468	36,396	57,556	544,817	54,455	79,797	410,565	7,536	82,389
$10,000 under $15,000	19,025	220,480	3,865	22,487	194,128	4,209	44,787	69,034	790,251	69,034	96,219	624,998	12,165	133,739
$15,000 under $20,000	1,898	32,763	548	1,841	30,374	723	8,601	10,254	169,813	10,254	13,929	145,630	3,275	35,736
$20,000 under $25,000	648	14,931	252	660	14,019	433	4,724	1,618	35,684	1,618	2,456	31,610	791	8,704
$25,000 under $30,000	224	6,384	107	266	6,011	202	2,229	791	21,416	791	893	19,732	552	6,054
$30,000 under $50,000	168	7,021	12	228	6,781	275	2,981	1,139	41,457	1,139	1,676	38,641	1,277	13,108
$50,000 under $100,000	16	1,457	8	19	1,430	67	750	127	8,156	127	206	7,823	331	3,633
$100,000 under $200,000	30	3,701	15	30	3,656	117	2,206	17	2,283	17	32	2,234	105	1,158
$200,000 under $500,000	4	1,082	2	6	1,074	58	635	4	1,101	4	5	1,092	56	611
$500,000 under $1,000,000	-	-	-	-	-	-	-	1	502	1	1	499	25	279
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	501,195	731,583	79,379	926,269	25,682	430	-	337,861	528,534	176,235	659,271	4,414	18	-
Under $600	120,919	40,576	4,009	112,518	-	-	-	44,949	16,863	20,362	68,699	-	-	-
$600 under $1,000	118,485	89,405	12,462	138,282	-	-	-	56,465	44,104	24,351	78,346	-	-	-
$1,000 under $2,000	142,050	202,388	22,628	268,672	2,655	-	-	141,336	204,539	68,823	245,064	692	-	-
$2,000 under $3,000	57,534	142,152	18,750	151,287	88	-	-	67,259	162,287	41,244	171,467	269	-	-
$3,000 under $4,000	34,386	118,091	12,124	129,736	234	-	-	21,995	74,513	16,338	72,378	2,425	-	-
$4,000 under $5,000	18,647	81,385	8,287	87,652	494	8	-							
$5,000 or more	9,174	57,586	1,119	38,122	22,211	422	-	5,857	26,228	5,117	23,317	1,028	18	-
Returns under $5,000	1,453,256	3,487,094	334,868	1,860,465	1,587,642	19,856	259,833	962,268	2,606,134	453,972	1,523,356	940,013	8,542	149,476
Returns $5,000 under $10,000	376,604	2,495,860	56,143	557,891	1,885,692	34,500	346,870	470,551	3,239,756	326,978	718,310	2,194,650	37,074	410,955
Returns $10,000 under $15,000	19,505	226,390	3,966	23,035	199,390	4,329	44,787	69,034	790,251	69,034	96,219	624,998	12,165	133,739
Returns $15,000 or more	2,988	67,339	943	3,050	63,345	1,875	22,126	13,951	280,412	13,951	19,198	247,262	6,413	69,282

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

Table 2.4—RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Surcharge	Income tax after credits	Number of returns	Adjusted gross income	Total deductions	Exemptions	Taxable income	Surcharge	Income tax after credits
	Returns of surviving spouses							Returns of single persons not heads of households or surviving spouses						
Grand total	146,831	449,232	81,648	277,911	181,577	2,390	32,491	22,111,885	66,023,188	9,061,312	15,077,769	44,661,785	764,707	8,946,753
Taxable returns, total	70,903	340,755	40,144	119,931	180,680	2,377	32,491	15,815,572	62,214,525	7,057,276	10,580,234	44,577,023	764,157	8,946,753
Under $1,000	-	-	-	-	-	-	-	603,348	573,904	180,822	362,009	31,073	25	4,485
$1,000 under $2,000	19,400	42,162	8,110	25,379	8,674	-	1,225	4,420,495	6,473,374	1,339,469	2,747,265	2,386,640	953	341,236
$2,000 under $3,000								2,815,740	6,917,747	877,767	1,895,274	4,144,706	44,187	662,391
$3,000 under $4,000	14,714	51,689	7,114	25,186	19,389	85	2,951	2,028,633	7,040,932	725,939	1,434,134	4,880,862	75,802	850,180
$4,000 under $5,000	15,734	67,692	8,718	32,006	26,967	180	4,231	1,539,913	6,881,168	690,670	1,059,538	5,130,960	85,388	943,217
$5,000 under $6,000								1,206,882	6,623,382	663,062	835,159	5,125,163	89,532	980,395
$6,000 under $7,000								948,957	6,141,937	614,027	641,009	4,886,903	88,467	976,477
$7,000 under $8,000	15,037	97,156	10,184	26,029	60,943	880	10,557	757,645	5,660,152	565,719	514,538	4,579,896	85,800	948,156
$8,000 under $9,000								488,753	4,135,120	413,335	348,380	3,373,405	65,810	725,876
$9,000 under $10,000								356,794	3,381,153	338,007	256,286	2,786,861	55,992	618,794
$10,000 under $15,000	4,670	56,668	4,670	9,291	42,707	763	8,385	550,882	6,415,837	550,929	408,896	5,456,011	119,291	1,312,489
$15,000 under $20,000	1,035	17,271	1,035	1,576	14,660	288	3,155	71,069	1,197,774	71,069	55,423	1,071,282	27,161	299,162
$20,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	15,172	332,468	15,172	12,832	304,464	9,075	99,737
$25,000 under $30,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,555	151,251	5,555	4,711	140,985	4,784	52,565
$30,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,246	161,006	4,246	3,560	153,199	5,929	66,095
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,246	82,746	1,246	1,029	80,471	3,727	40,910
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	187	24,248	187	145	23,916	1,202	13,141
$200,000 under $500,000	-	-	-	-	-	-	-	46	13,338	46	39	13,253	695	7,631
$500,000 under $1,000,000	-	-	-	-	-	-	-	7	4,649	7	5	4,637	220	2,526
$1,000,000 or more	-	-	-	-	-	-	-	2	2,339	2	2	2,336	117	1,289
Nontaxable returns, total	75,928	108,479	41,504	157,981	897	15	-	6,296,313	3,808,665	2,004,037	4,497,536	84,764	551	-
Under $600	27,708	16,153	12,716	43,050	-	-	-	3,533,743	1,159,776	1,074,306	2,211,103	-	-	-
$600 under $1,000					-	-	-	2,137,731	1,611,786	658,388	1,391,831	61	-	-
$1,000 under $2,000	29,894	45,105	17,071	66,952	-	-	-	498,048	692,226	205,841	655,052	10,575	-	-
$2,000 under $3,000	16,493	40,572	10,429	42,782	-	-	-	106,592	253,643	51,044	183,262	45,561	25	-
$3,000 under $4,000	(*)	(*)	(*)	(*)	-	-	-	12,504	44,067	9,159	39,598	2,315	38	-
$4,000 under $5,000	-	-	-	-	-	-	-							
$5,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	-	7,695	47,167	5,299	16,690	26,252	488	-
Returns under $5,000	125,608	268,801	65,324	240,350	55,030	265	8,407	17,696,747	31,648,623	5,813,404	11,979,065	16,632,752	206,418	2,801,510
Returns $5,000 under $10,000	15,205	98,376	10,306	26,231	61,840	894	10,557	3,766,620	25,985,949	2,599,343	2,611,967	20,775,720	386,013	4,249,698
Returns $10,000 under $15,000	4,670	56,668	4,670	9,291	42,707	763	8,385	550,882	6,415,837	550,929	408,896	5,456,011	119,291	1,312,489
Returns $15,000 or more	1,348	25,387	1,348	2,039	22,000	468	5,142	97,636	1,972,779	97,636	77,841	1,797,302	52,985	583,056

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

Table 2.5—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME OR LOSS, BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Sources of income or loss	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouse	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income (less) deficit...	40,460,453	188,320,715	14,833,580	108,655,062	1,852,353	6,276,682	1,515,804	6,916,553	146,831	449,232	22,111,885	66,023,188
Salaries and wages (gross).....	36,676,077	165,064,027	12,973,596	93,791,413	1,756,665	5,970,654	1,407,220	6,334,900	129,145	365,194	20,409,451	58,601,866
Business or profession:												
Net profit.....	1,564,750	5,753,561	1,132,244	4,589,637	45,333	104,181	41,874	141,579	3,859	10,478	341,440	907,685
Net loss.....	274,015	358,133	204,092	269,411	6,676	8,599	5,780	7,181	(*)	(*)	56,744	71,594
Farm:												
Net profit.....	1,257,154	3,735,165	982,168	3,279,991	26,415	32,818	21,551	36,135	5,425	10,585	221,595	375,636
Net loss.....	490,164	695,256	418,107	618,160	5,804	5,089	6,310	9,382	(*)	(*)	58,026	59,733
Partnership:												
Net profit.....	402,497	1,883,610	235,840	1,308,944	4,572	20,969	14,500	50,455	(*)	(*)	147,025	497,195
Net loss.....	104,563	157,303	58,468	114,609	(*)	(*)	(*)	(*)	-	-	43,074	33,934
Small Business Corporations:												
Net profit.....	66,289	303,447	29,592	148,345	(*)	(*)	(*)	(*)	(*)	(*)	35,623	148,882
Net loss.....	13,991	56,402	9,826	37,656	(*)	(*)	(*)	(*)	-	-	3,681	18,263
Sales of capital assets:												
Net profit.....	2,118,097	2,284,489	1,204,289	1,422,045	31,582	25,946	50,044	60,950	6,579	9,896	825,603	765,654
Net loss.....	394,695	249,519	205,293	135,948	19,877	16,057	(*)	(*)	(*)	(*)	164,998	95,548
Ordinary gain from sales of depreciable property.....	89,465	96,213	72,609	81,745	(*)	(*)	(*)	(*)	(*)	(*)	12,066	9,824
Sales of property *other* than capital assets:												
Net gain.....	20,153	19,287	16,946	12,784	-	-	(*)	(*)	-	-	(*)	(*)
Net loss.....	68,586	54,721	55,607	41,298	(*)	(*)	(*)	(*)	-	-	11,703	12,380
Dividends in adjusted gross income.....	2,262,881	1,795,089	915,150	604,373	45,881	36,269	66,840	69,206	9,192	4,804	1,225,818	1,080,437
Interest received.....	12,159,433	5,748,878	5,503,535	2,915,190	233,388	73,016	311,116	132,439	49,392	36,272	6,062,002	2,591,961
Pensions and annuities (taxable portion).....	1,289,715	2,319,353	708,394	1,361,117	21,544	42,677	38,167	85,293	(*)	(*)	520,213	828,361
Rents:												
Net income.....	1,283,376	1,303,646	783,355	822,069	21,310	21,999	24,813	13,052	(*)	(*)	449,564	439,901
Net loss.....	422,845	242,662	275,190	157,051	(*)	(*)	15,734	8,436	(*)	(*)	127,512	73,877
Royalties:												
Net income.....	160,522	144,146	96,139	96,155	(*)	(*)	9,050	2,910	(*)	(*)	54,633	43,699
Net loss.....	3,886	2,882	3,832	2,868	-	-	-	-	(*)	(*)	(*)	(*)
Estates and trusts:												
Net income.....	169,001	316,696	53,862	92,776	(*)	(*)	(*)	(*)	(*)	(*)	109,833	216,432
Net loss.....	13,706	4,338	7,861	2,060	(*)	(*)	(*)	(*)	-	-	(*)	(*)
Other sources (net)[1].....	n.a.	-625,617	n.a.	-492,428	n.a.	-18,765	n.a.	13,086	n.a.	-4,083	n.a.	-123,428

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Other sources net less statutory adjustments to adjusted gross income. See "Other sources (net)" in "Explanation of Classifications and Terms."
n.a. - Not available.
NOTE: Amount detail may not add to total because of rounding.

Table 2.6—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	40,460,453	87,220,660	188,320,715	36,676,077	165,064,027	1,564,750	5,753,561	274,015	358,133	1,257,154	3,735,165	490,164	695,256
Taxable returns, total	30,519,747	65,253,706	177,195,011	28,512,830	156,878,983	1,093,345	5,154,456	184,092	218,230	830,054	3,220,104	341,517	473,996
Under $1,000	648,370	648,370	614,267	615,110	569,697	9,599	7,255	(*)	(*)	52,503	48,047	(*)	(*)
$1,000 under $2,000	4,818,082	5,172,466	7,129,221	4,515,622	6,556,037	71,759	87,197	7,710	10,463			9,931	10,904
$2,000 under $3,000	3,663,495	4,942,585	9,074,557	3,390,300	8,228,307	81,703	151,688	12,061	15,322	66,715	98,017	18,683	26,139
$3,000 under $4,000	3,402,519	6,181,876	11,841,313	3,127,890	10,584,119	104,503	248,975	16,747	23,031	78,932	149,427	28,250	45,029
$4,000 under $5,000	3,009,780	6,341,860	13,504,925	2,799,071	12,235,170	108,705	340,136	15,810	20,481	86,561	191,262	38,002	41,485
$5,000 under $6,000	2,619,213	6,110,342	14,390,374	2,462,141	13,198,648	93,225	299,998	15,571	17,586	83,949	227,199	36,045	47,748
$6,000 under $7,000	2,384,309	6,250,851	15,466,401	2,233,486	14,082,989	92,286	334,863	21,271	22,436	80,369	263,741	41,020	47,808
$7,000 under $8,000	2,181,175	6,019,133	16,322,892	2,076,419	15,066,407	82,745	322,922	19,847	19,188	63,173	221,736	34,906	40,975
$8,000 under $9,000	1,791,999	5,216,159	15,199,268	1,709,252	13,925,241	75,483	325,021	15,681	16,604	59,290	241,575	24,677	31,445
$9,000 under $10,000	1,565,330	4,608,181	14,844,315	1,477,625	13,435,227	70,565	324,926	11,841	12,317	49,437	205,803	26,189	31,496
$10,000 under $15,000	3,608,042	11,288,393	42,709,012	3,408,862	38,153,588	194,379	1,147,605	35,764	37,508	145,706	848,924	63,581	94,236
$15,000 under $20,000	617,530	1,838,780	10,367,271	544,747	8,121,263	62,386	623,763	7,238	11,733	40,424	364,136	13,025	26,177
$20,000 under $25,000	127,810	382,766	2,802,802	101,032	1,740,224	22,414	335,410	2,366	4,465	12,781	177,984	3,371	9,953
$25,000 under $30,000	41,564	125,596	1,128,950	29,260	558,855	10,003	184,444	678	1,651	4,675	67,513	1,210	4,624
$30,000 under $50,000	32,564	101,518	1,198,934	17,487	303,392	11,117	296,956	674	3,607	4,741	92,035	1,643	8,866
$50,000 under $100,000	7,096	22,435	456,854	4,070	106,989	2,296	106,973	119	804	735	20,073	561	5,125
$100,000 under $200,000	724	2,010	92,577	384	10,267	162	13,880	31	348	57	2,599	72	1,099
$200,000 under $500,000	125	341	35,982	60	2,228	15	2,444	10	434	6	33	13	707
$500,000 under $1,000,000	15	35	9,401	7	247	-	-	1	55	-	-	2	64
$1,000,000 or more	5	9	5,695	5	88	-	-	1	27	-	-	-	-
Nontaxable returns, total	9,940,706	21,966,954	11,125,703	8,163,247	8,185,046	471,405	599,104	89,923	139,905	427,100	515,062	148,647	221,261
Under $600	3,953,587	4,782,406	1,306,764	3,661,992	1,308,826	85,894	37,643	24,398	32,700	74,600	25,651	33,462	49,157
$600 under $1,000	2,582,966	3,562,603	1,963,527	2,236,675	1,675,650	85,714	56,575	16,804	29,634	78,800	45,074	26,861	29,038
$1,000 under $2,000	1,735,464	5,255,879	2,512,286	1,047,125	1,458,571	159,081	176,857	25,603	40,748	126,231	116,040	38,102	48,066
$2,000 under $3,000	1,007,669	4,143,404	2,488,507	679,694	1,505,312	78,073	136,264	11,540	18,860	78,936	117,795	23,581	41,101
$3,000 under $4,000	318,329	1,818,715	1,099,253	239,917	808,409	35,607	94,312	7,410	13,266	27,421	64,971	12,662	26,613
$4,000 under $5,000	217,841	1,529,238	959,104	193,638	812,797	20,212	60,039	2,626	1,580	20,870	49,069	7,784	13,803
$5,000 or more	124,850	874,709	796,262	104,206	615,481	6,824	37,414	(*)	(*)	20,242	96,462	6,195	13,483
Returns under $5,000	25,358,102	44,379,402	52,493,725	22,507,034	45,742,894	840,850	1,396,940	141,380	206,254	691,569	905,353	237,654	331,451
Returns $5,000 under $10,000	10,660,481	29,048,834	76,923,176	10,058,152	70,261,331	420,144	1,634,226	85,570	90,012	355,099	1,242,967	168,592	210,918
Returns $10,000 under $15,000	3,612,294	11,308,883	42,760,557	3,412,115	38,185,942	195,061	1,153,723	35,941	38,411	146,803	858,564	63,881	94,603
Returns $15,000 or more	829,576	2,483,541	16,143,257	698,776	10,873,860	108,695	1,568,672	11,124	23,456	63,683	728,281	20,037	58,284

Adjusted gross income classes	Partnership				Small Business Corporations				Sales of capital assets			
	Net profit		Net loss		Net profit		Net loss		Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Grand total	402,497	1,883,610	104,563	157,303	66,289	303,447	13,991	56,402	2,118,097	2,284,489	394,695	249,519
Taxable returns, total	342,943	1,800,752	85,353	91,759	62,682	300,515	11,564	34,492	1,705,221	2,022,736	326,211	200,026
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	12,660	4,261	(*)	(*)
$1,000 under $2,000	20,661	25,668	17,116	17,475	13,763	23,114	-	-	114,624	46,602	20,740	9,621
$2,000 under $3,000	27,183	48,795							91,152	38,635	19,424	10,470
$3,000 under $4,000	19,429	52,958					5,365	23,217	115,663	71,425	20,233	12,349
$4,000 under $5,000	25,977	75,284	7,783	7,514					104,450	93,319	10,151	7,409
$5,000 under $6,000	31,078	114,441	10,286	14,701	9,379	30,577	-	-	115,668	81,132	17,074	5,017
$6,000 under $7,000	32,164	138,150	10,082	9,691					126,506	97,010	22,891	16,087
$7,000 under $8,000	19,144	63,913					(*)	(*)	131,148	122,652	27,892	17,499
$8,000 under $9,000	24,496	126,249	10,600	9,124	22,083	85,349	-	-	137,652	105,343	17,487	11,097
$9,000 under $10,000	26,430	150,415					3,902	7,100	152,485	138,451	28,450	19,440
$10,000 under $15,000	66,459	392,467	17,957	18,285	6,345	28,135	995	785	395,431	442,107	91,439	55,864
$15,000 under $20,000	26,385	234,754	5,700	7,007	3,777	29,053	737	1,215	129,716	270,561	30,304	19,711
$20,000 under $25,000	10,378	120,368	1,856	2,459	2,191	22,874	190	238	41,386	140,378	8,959	6,599
$25,000 under $30,000	4,631	71,698	836	671	2,477	40,853	208	585	15,601	70,693	4,531	3,762
$30,000 under $50,000	6,538	139,862	1,036	2,689					16,519	141,592	3,783	3,424
$50,000 under $100,000	1,481	37,955	352	1,420	895	29,563	65	836	3,920	83,391	764	612
$100,000 under $200,000	148	5,174	66	435	95	7,861	23	254	516	36,796	72	65
$200,000 under $500,000	25	2,250	15	188	11	1,223	2	13	104	24,499	6	6
$500,000 under $1,000,000	1	2	2	2	1	404	-	-	15	8,430	-	-
$1,000,000 or more	-	-	1	-	-	-	-	-	5	5,459	-	-
Nontaxable returns, total	59,554	82,860	19,210	65,542	(*)	(*)	2,427	21,910	412,876	261,756	68,484	49,495
Under $600	20,753	13,804	9,466	44,599	(*)	(*)	2,427	21,910	66,266	37,702	13,680	9,627
$600 under $1,000					(*)	(*)			75,173	38,081	14,664	9,547
$1,000 under $2,000	21,292	24,289	6,135	9,770	(*)	(*)			134,986	74,953	21,325	16,997
$2,000 under $3,000	12,974	27,775	2,724	4,712	(*)	(*)			82,431	49,640	12,628	10,109
$3,000 under $4,000									20,603	22,985	(*)	(*)
$4,000 under $5,000			885	6,461	-	-			14,790	14,072	(*)	(*)
$5,000 or more	4,535	16,992			(*)	(*)			18,627	24,323	1,712	1,296
Returns under $5,000	148,604	268,922	45,357	84,652	19,015	27,098	4,863	39,276	832,798	491,674	139,331	89,040
Returns $5,000 under $10,000	137,521	606,095	31,158	33,876	18,555	65,973	2,992	5,165	680,460	564,684	114,852	69,782
Returns $10,000 under $15,000	66,706	395,432	18,020	18,391	12,919	49,966	3,913	7,834	396,817	444,798	92,087	56,512
Returns $15,000 or more	49,666	613,161	10,028	20,384	15,800	160,410	2,223	4,127	208,022	783,333	48,425	34,185

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

Table 2.6—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Ordinary gain from sales of depreciable property		Sales of property *other* than capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
			Net gain		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Grand total	89,465	96,213	20,153	19,287	68,586	54,721	2,262,881	1,795,089	12,159,433	5,748,878	1,289,715	2,319,353
Taxable returns, total	71,759	84,460	15,894	17,141	51,363	37,112	1,854,862	1,639,668	9,854,821	4,764,435	806,151	1,708,485
Under $1,000	-	-	-	-	-	-	16,985	3,583	130,204	16,224	(*)	(*)
$1,000 under $2,000	10,898	8,653	5,941	1,854	6,681	7,807	164,587	89,277	1,071,193	229,655	65,363	64,772
$2,000 under $3,000							126,739	71,323	831,354	327,645	99,002	135,116
$3,000 under $4,000							145,541	82,111	807,214	386,558	144,519	275,539
$4,000 under $5,000	10,745	5,310			13,116	8,414	101,917	63,757	718,672	272,152	96,192	220,524
$5,000 under $6,000							125,523	70,607	720,316	263,055	64,576	142,803
$6,000 under $7,000	10,495	6,706			9,238	6,100	119,036	135,294	764,758	348,295	62,504	157,276
$7,000 under $8,000			3,807	5,632			137,516	70,306	783,131	371,484	54,099	143,876
$8,000 under $9,000	7,701	12,211			6,170	2,652	135,142	94,712	707,166	306,500	39,169	104,038
$9,000 under $10,000							137,706	139,739	694,308	369,380	45,778	124,898
$10,000 under $15,000	17,992	19,340	4,680	6,288	11,116	7,118	413,312	374,956	1,993,703	1,121,567	102,410	246,892
$15,000 under $20,000	7,274	11,712	588	391	3,088	2,748	148,476	195,863	459,356	425,268	22,095	67,430
$20,000 under $25,000	3,160	4,861	495	1,229	1,152	1,422	44,596	80,763	102,618	144,812	6,080	13,487
$25,000 under $30,000	1,118	1,988	223	1,213	214	111	16,914	64,714	35,413	68,813	1,896	4,763
$30,000 under $50,000	1,855	10,819	81	375	501	595	16,257	66,111	28,609	78,517	1,393	4,004
$50,000 under $100,000	455	2,289	73	159	77	75	4,050	28,450	6,025	27,302	372	1,841
$100,000 under $200,000	61	502	(*)	(*)	8	69	472	6,044	652	5,315	24	67
$200,000 under $500,000	5	69	-	-	2	1	80	1,919	110	1,421	7	16
$500,000 under $1,000,000	-	-	-	-	-	-	10	116	14	318	1	3
$1,000,000 or more	-	-	-	-	-	-	3	23	5	154	1	(*)
Nontaxable returns, total	17,706	11,753	4,259	2,148	17,223	17,607	408,019	155,422	2,304,612	984,441	483,564	610,869
Under $600	10,396	7,082	3,701	1,518	8,705	11,833	61,028	12,074	509,348	66,036	20,250	17,242
$600 under $1,000							92,184	24,116	591,439	128,835	35,844	24,697
$1,000 under $2,000							141,841	54,437	687,217	377,802	204,353	188,801
$2,000 under $3,000	4,940	3,123	(*)	(*)	6,098	4,428	87,375	40,494	409,752	337,387	184,966	279,717
$3,000 under $4,000			(*)	(*)			13,875	11,712	64,857	55,992	29,982	69,128
$4,000 under $5,000							6,595	4,155	24,904	6,401	(*)	(*)
$5,000 or more	2,370	1,548	(*)	(*)	2,420	1,346	5,121	8,434	17,095	11,988	2,168	8,892
Returns under $5,000	30,704	20,541	7,944	3,286	26,793	26,714	958,667	457,038	5,846,154	2,204,688	887,142	1,299,068
Returns $5,000 under $10,000	26,549	23,434	6,063	6,347	25,012	15,591	659,696	516,820	3,683,515	1,669,107	268,294	681,783
Returns $10,000 under $15,000	18,091	19,453	4,680	6,288	11,607	7,274	413,453	375,006	1,996,033	1,121,906	102,410	246,892
Returns $15,000 or more	14,121	32,785	1,466	3,366	5,174	5,142	231,065	446,225	633,731	753,177	31,869	91,610

Adjusted gross income classes	Rents				Royalties				Estates and trusts			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Grand total	1,283,376	1,303,646	422,845	242,662	160,522	144,146	3,886	2,882	169,001	316,696	13,706	4,338
Taxable returns, total	829,039	970,107	328,235	171,584	116,655	125,613	3,472	1,578	145,753	299,493	11,872	3,922
Under $1,000	(*)	(*)	-	-	16,433	8,653	-	-	(*)	(*)	-	-
$1,000 under $2,000	43,729	27,253	21,443	13,659			-	-	22,727	19,859	(*)	(*)
$2,000 under $3,000	55,767	42,876					-	-	(*)	(*)	(*)	(*)
$3,000 under $4,000	78,584	68,445	20,887	7,247	17,134	8,823	-	-	13,741	25,614	-	-
$4,000 under $5,000	62,675	61,490	16,563	6,294			-	-	16,495	31,658	(*)	(*)
$5,000 under $6,000	69,429	89,775	22,205	10,961			-	-	16,159	29,287	(*)	(*)
$6,000 under $7,000	78,005	70,694	24,674	7,399	18,349	17,955	(*)	(*)				
$7,000 under $8,000	63,463	99,594	33,576	12,955			-	-	11,892	24,029	-	-
$8,000 under $9,000	47,697	66,062	23,990	12,980	16,956	7,343			11,230	15,968		
$9,000 under $10,000	66,462	65,961	38,686	12,318					(*)	(*)	7,461	1,389
$10,000 under $15,000	177,939	212,134	91,548	58,521	29,306	33,562	3,230	1,456	21,063	56,830		
$15,000 under $20,000	50,876	78,271	21,597	15,310	10,362	18,741			9,633	39,960		
$20,000 under $25,000	15,193	36,547	7,101	5,946	3,773	5,407			3,610	15,214		
$25,000 under $30,000	7,364	18,189	2,521	2,802	1,811	7,137	-	-	1,205	2,151		
$30,000 under $50,000	7,690	19,988	2,850	3,931	1,905	11,335	(*)	(*)	1,301	7,993	541	1,502
$50,000 under $100,000	1,801	10,026	514	735	536	4,634	(*)	(*)	457	4,798		
$100,000 under $200,000	142	1,534	61	247	73	1,686	9	40	67	938		
$200,000 under $500,000	19	303	18	273	17	337	1	1	16	725	-	-
$500,000 under $1,000,000	2	5	-	-	-	-	-	-	1	3	-	-
$1,000,000 or more	-	-	1	6	-	-	-	-	-	-	-	-
Nontaxable returns, total	454,337	333,537	94,610	71,077	43,867	18,534	(*)	(*)	23,248	17,209	(*)	(*)
Under $600	58,721	25,292	17,866	15,333	12,024	2,676	(*)	(*)	10,054	4,259	-	-
$600 under $1,000	64,484	29,830	13,554	6,430			-	-			-	-
$1,000 under $2,000	210,444	164,046	33,081	30,857	19,336	5,555	-	-			-	-
$2,000 under $3,000	95,720	97,751	21,417	12,474	9,710	8,434	-	-	13,158	12,776	(*)	(*)
$3,000 under $4,000	13,160	10,575	6,520	3,522	2,797	1,869	(*)	(*)			(*)	(*)
$4,000 under $5,000	(*)	(*)					-	-				
$5,000 or more	5,744	2,696	2,172	2,461			(*)	(*)	(*)	(*)	(*)	(*)
Returns under $5,000	691,550	531,866	151,331	95,817	76,556	34,508	(*)	(*)	86,836	107,859	(*)	(*)
Returns $5,000 under $10,000	329,900	394,212	145,087	59,035	36,129	26,642	(*)	(*)	44,798	80,131	(*)	(*)
Returns $10,000 under $15,000	178,745	212,237	91,571	58,530	29,359	33,694	(*)	(*)	21,063	56,830	(*)	(*)
Returns $15,000 or more	83,181	165,331	34,856	29,280	18,478	49,302	233	128	16,304	71,876	697	1,676

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

Table 2.6—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Other sources (net)[1]	Standard deduction						Exemptions	Number of returns with no taxable income	Taxable income		Income tax before credits
		Total		Minimum		10 percent				Number of returns	Amount	
		Number	Amount	Number	Amount	Number	Amount					
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Grand total	-625,617	40,460,453	21,627,289	22,374,768	8,957,962	18,085,685	12,669,327	52,332,396	9,684,354	30,776,099	120,725,826	21,648,433
Taxable returns, total	-559,175	30,519,747	17,652,178	12,960,304	5,074,401	17,559,443	12,577,778	39,152,226	-	30,519,747	120,390,633	21,593,379
Under $1,000	6,591	648,370	190,493	647,532	190,424	(*)	(*)	389,022	-	648,370	34,752	5,028
$1,000 under $2,000	-21,546	4,818,082	1,456,310	4,800,598	1,454,023	17,484	2,287	3,103,480	-	4,818,082	2,569,432	366,840
$2,000 under $3,000	-19,730	3,663,495	1,202,719	3,637,568	1,196,039	25,927	6,680	2,965,551	-	3,663,495	4,906,288	733,608
$3,000 under $4,000	-5,700	3,402,519	1,351,595	1,620,660	733,512	1,781,859	618,083	3,709,126	-	3,402,519	6,780,595	1,066,209
$4,000 under $5,000	-16,949	3,009,780	1,443,293	1,053,613	570,215	1,956,167	873,078	3,805,116	-	3,009,780	8,256,516	1,333,510
$5,000 under $6,000	-59,216	2,619,213	1,447,468	556,073	381,924	2,063,140	1,065,545	3,666,205	-	2,619,213	9,276,701	1,547,493
$6,000 under $7,000	-95,023	2,384,309	1,560,635	335,953	268,521	2,048,356	1,292,114	3,750,511	-	2,384,309	10,155,259	1,727,949
$7,000 under $8,000	-75,949	2,181,175	1,619,233	193,329	169,249	1,987,846	1,449,984	3,611,480	-	2,181,175	11,092,187	1,925,502
$8,000 under $9,000	-48,321	1,791,999	1,491,737	81,799	77,282	1,710,200	1,414,455	3,129,695	-	1,791,999	10,577,838	1,862,880
$9,000 under $10,000	-78,659	1,565,330	1,469,516	32,971	32,971	1,532,359	1,436,545	2,764,909	-	1,565,330	10,609,896	1,893,226
$10,000 under $15,000	-117,272	3,608,042	3,593,331	(*)	(*)	3,607,912	3,593,183	6,773,036	-	3,608,042	32,342,645	6,000,617
$15,000 under $20,000	-29,317	617,530	616,534	(*)	(*)	617,453	616,442	1,103,268	-	617,530	8,647,469	1,768,329
$20,000 under $25,000	-10,740	127,810	127,414	-	-	127,810	127,414	229,660	-	127,810	2,445,729	552,728
$25,000 under $30,000	-2,232	41,564	41,447	-	-	41,564	41,447	75,358	-	41,564	1,012,146	253,692
$30,000 under $50,000	10,000	32,564	32,513	-	-	32,564	32,513	60,911	-	32,564	1,105,510	322,322
$50,000 under $100,000	2,263	7,096	7,088	(*)	(*)	7,095	7,087	13,461	-	7,096	436,305	164,485
$100,000 under $200,000	2,488	724	709	-	-	724	709	1,206	-	724	90,662	43,045
$200,000 under $500,000	139	125	123	-	-	125	123	205	-	125	35,654	18,409
$500,000 under $1,000,000	-6	15	15	-	-	15	15	21	-	15	9,365	4,678
$1,000,000 or more	4	5	5	-	-	5	5	5	-	5	5,684	2,829
Nontaxable returns, total	-66,443	9,940,706	3,975,113	9,414,464	3,883,562	526,242	91,551	13,180,172	9,684,354	256,352	335,192	55,057
Under $600	-73,148	3,953,587	1,228,264	3,827,682	1,224,014	125,905	4,250	2,869,444	3,953,587	-	-	-
$600 under $1,000	10,127	2,582,966	835,855	2,484,987	828,466	97,979	7,389	2,137,562	2,581,961	(*)	(*)	8
$1,000 under $2,000	16,095	1,735,464	809,983	1,584,088	788,634	151,376	21,349	3,153,527	1,681,328	54,136	15,165	1,966
$2,000 under $3,000	-8,900	1,007,669	591,700	958,491	579,591	49,178	12,108	2,486,042	928,986	78,683	55,940	8,093
$3,000 under $4,000	-7,641	318,329	226,023	279,978	212,843	38,351	13,180	1,091,229	272,352	45,977	28,854	4,144
$4,000 under $5,000	-1,285	217,841	181,778	198,120	173,119	19,721	8,660	917,543	195,723	22,118	25,762	3,725
$5,000 or more	-1,691	124,850	101,510	81,118	76,895	43,732	24,615	524,825	70,417	54,433	209,410	37,121
Returns under $5,000	-122,086	25,358,102	9,518,011	21,093,317	7,950,878	4,264,785	1,567,132	26,627,641	9,613,937	15,744,165	22,673,364	3,523,130
Returns $5,000 under $10,000	-364,774	10,660,481	7,684,084	1,281,243	1,006,842	9,379,238	6,677,242	17,429,300	70,340	10,590,141	51,849,273	8,978,994
Returns $10,000 under $15,000	-117,308	3,612,294	3,597,203	(*)	(*)	3,612,164	3,597,055	6,785,330	77	3,612,217	32,378,048	6,007,199
Returns $15,000 or more	-21,449	829,576	827,991	(*)	(*)	829,498	827,898	1,490,125	-	829,576	13,825,141	3,139,110

Adjusted gross income classes	Surcharge		Tax credits							Income tax after credits	Tax from recomputing prior year investment credit	
	Number of returns	Amount	Retirement income credit		Investment credit		Foreign tax		Other tax credits[2]		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Grand total	22,514,565	2,019,854	640,239	76,138	410,804	78,707	12,980	6,302	123,573	23,384,393	97,682	20,756
Taxable returns, total	22,471,106	2,016,749	474,076	61,930	361,279	63,684	11,575	2,827	98,046	23,384,393	80,529	15,188
Under $1,000	(*)	(*)	-	-	(*)	(*)	-	-	21	5,052	5,831	402
$1,000 under $2,000	318,814	1,065	74,625	3,743	10,108	214	(*)	(*)	516	367,135		
$2,000 under $3,000	2,763,459	47,908			30,488	2,218	-	-	3,118	774,626		
$3,000 under $4,000	2,476,881	87,311	72,139	8,202			-	-	4,684	1,138,903	6,324	531
$4,000 under $5,000	2,414,547	111,565	59,370	7,577	37,994	3,671	-	-	4,957	1,428,972		
$5,000 under $6,000	2,368,533	139,649	50,480	7,033	39,398	3,956	(*)	(*)	20,081	1,656,119	9,580	2,994
$6,000 under $7,000	2,230,010	162,865	55,400	10,629	34,760	5,362	-	-	10,092	1,864,779	12,214	1,164
$7,000 under $8,000	2,126,452	187,022	43,050	5,554	27,701	5,060	(*)	(*)	9,295	2,092,640		
$8,000 under $9,000	1,779,686	183,842	22,061	3,404	26,321	4,307	-	-	7,877	2,031,147	11,201	2,440
$9,000 under $10,000	1,562,823	187,557	27,309	6,169	24,891	4,148	(*)	(*)	4,996	2,065,409		
$10,000 under $15,000	3,600,247	596,312	48,217	6,755	77,668	17,295	5,495	1,920	16,944	6,554,054	21,139	4,119
$15,000 under $20,000	615,129	176,129	13,149	1,656	26,898	7,658			3,515	1,931,157	7,592	1,319
$20,000 under $25,000	127,505	55,016	4,419	567	11,184	3,978	1,833	520	1,794	601,378	3,293	744
$25,000 under $30,000	41,562	25,301	1,733	299	5,632	1,788			1,663	275,217	953	240
$30,000 under $50,000	32,509	31,982	1,685	286	6,116	2,566			1,296	350,032	1,854	999
$50,000 under $100,000	7,096	16,422	373	48	1,614	1,313	108	277	6,725	172,721	470	199
$100,000 under $200,000	713	4,198	52	6	145	113			457	46,611	66	28
$200,000 under $500,000	125	1,840	13	2	25	32			15	20,201	11	8
$500,000 under $1,000,000	15	457	1	(3)	1	4	-	-	-	5,130	1	1
$1,000,000 or more	5	283	-	-	-	-	-	-	-	3,111	-	-
Nontaxable returns, total	43,459	3,107	166,163	14,206	49,525	15,024	(*)	(*)	25,531	-	17,153	5,571
Under $600	-	-	-	-	-	-	-	-	-	-	8,811	4,223
$600 under $1,000	-	-	-	-	-	-	-	-	8	-		
$1,000 under $2,000	-	-	46,643	1,589	8,728	867	-	-	115	-	4,828	762
$2,000 under $3,000	6,977	114	71,698	7,320			-	-	193	-		
$3,000 under $4,000			34,826	2,690	8,314	1,562	-	-	-	-		
$4,000 under $5,000			12,996	2,607	8,742	1,450	-	-	775	-		
$5,000 or more	36,482	2,993			23,741	11,145	(*)	(*)	24,440	-	3,514	586
Returns under $5,000	7,985,673	247,987	368,967	32,674	104,709	9,982	(*)	(*)	14,386	3,714,688	25,794	5,917
Returns $5,000 under $10,000	10,098,342	862,543	201,630	33,844	174,608	30,539	(*)	(*)	66,975	9,710,094	35,832	6,967
Returns $10,000 under $15,000	3,604,086	596,964	48,217	6,755	79,383	18,993	6,098	3,460	20,951	6,554,054	21,758	4,319
Returns $15,000 or more	826,464	312,360	21,425	2,865	52,104	19,193	2,341	2,407	21,262	3,405,557	14,298	3,553

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

Table 2.6—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Self-employment tax		Taxpayments					
	Number of returns	Amount	Income tax withheld[4]		Refundable credits		Payments on 1969 declaration	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Grand total	2,505,802	600,472	35,503,094	23,557,161	901,396	68,272	2,012,189	1,958,579
Taxable returns, total	1,850,435	523,941	27,952,435	22,954,122	649,588	49,656	1,868,808	1,915,728
Under $1,000	(*)	(*)	592,403	67,152	(*)	(*)	(*)	(*)
$1,000 under $2,000	119,576	11,218	4,377,481	797,399	29,257	1,436	70,699	10,288
$2,000 under $3,000	149,849	19,931	3,288,667	1,037,126	41,255	2,221	126,062	32,784
$3,000 under $4,000	177,716	31,063	3,042,421	1,338,727	54,714	3,616	150,655	51,274
$4,000 under $5,000	188,050	41,388	2,746,991	1,594,282	63,702	4,020	142,580	64,577
$5,000 under $6,000	181,949	43,480	2,431,466	1,790,456	57,236	4,095	128,974	71,286
$6,000 under $7,000	173,853	50,050	2,205,008	1,955,555	62,948	4,294	148,714	98,807
$7,000 under $8,000	135,912	41,095	2,059,624	2,178,037	62,918	4,187	139,677	101,251
$8,000 under $9,000	129,994	44,934	1,693,173	2,057,098	51,507	4,106	124,959	101,911
$9,000 under $10,000	117,582	42,818	1,457,571	2,048,450	43,370	3,112	146,966	136,396
$10,000 under $15,000	297,130	117,240	3,377,933	6,112,084	128,809	10,963	417,823	444,359
$15,000 under $20,000	96,125	44,587	535,270	1,445,326	33,288	3,738	160,448	278,888
$20,000 under $25,000	35,746	17,671	97,889	329,632	10,945	1,996	55,014	152,462
$25,000 under $30,000	14,477	7,251	27,709	112,220	3,719	475	24,815	95,554
$30,000 under $50,000	16,977	8,807	14,996	65,121	4,173	542	22,719	164,762
$50,000 under $100,000	3,046	1,583	3,441	22,510	658	619	5,319	79,347
$100,000 under $200,000	211	106	326	2,406	70	216	587	19,743
$200,000 under $500,000	27	13	55	426	13	4	109	7,935
$500,000 under $1,000,000	-	-	6	93	1	(*)	13	1,968
$1,000,000 or more	-	-	5	22	-	-	5	1,651
Nontaxable returns, total	655,367	76,535	7,550,659	603,043	251,808	18,618	143,381	42,850
Under $600	59,068	4,031	3,590,340	138,028	39,718	1,962	18,948	5,689
$600 under $1,000	117,699	6,907	2,102,081	179,754	35,950	1,842	27,349	8,632
$1,000 under $2,000	227,053	20,284	863,444	104,478	67,842	5,706	42,776	10,434
$2,000 under $3,000	126,208	16,644	560,714	87,689	47,804	3,294	31,270	8,618
$3,000 under $4,000	59,731	11,458	184,303	31,975	20,234	1,929	11,790	4,300
$4,000 under $5,000	37,751	8,237	167,979	33,515	17,321	1,565	(*)	(*)
$5,000 or more	27,857	8,974	81,798	27,604	22,939	2,320	2,624	2,106
Returns under $5,000	1,274,916	171,865	21,516,824	5,410,123	418,802	27,607	633,423	200,153
Returns $5,000 under $10,000	764,848	230,192	9,926,761	10,055,086	299,184	21,881	691,217	510,727
Returns $10,000 under $15,000	298,944	118,161	3,379,048	6,113,335	130,227	11,139	413,471	445,298
Returns $15,000 or more	167,094	80,254	680,461	1,978,617	53,183	7,645	269,078	802,401

Adjusted gross income classes	Tax due at time of filing		Overpayment					
	Number of returns	Amount	Total		Refund		Credit on 1970 tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
Grand total	9,075,174	2,527,789	29,360,806	4,106,306	28,893,665	3,950,353	543,367	155,955
Taxable returns, total	8,539,399	2,471,490	21,690,511	3,467,593	21,276,858	3,328,200	473,415	139,396
Under $1,000	54,635	1,122	588,739	63,025	584,739	62,413	(*)	(*)
$1,000 under $2,000	597,656	36,272	4,161,613	466,783	4,141,885	464,117	25,380	2,666
$2,000 under $3,000	743,941	68,102	2,886,577	345,589	2,848,671	339,048	46,506	6,541
$3,000 under $4,000	928,314	106,627	2,423,172	330,047	2,373,782	320,543	54,442	9,504
$4,000 under $5,000	840,172	120,596	2,130,307	312,860	2,089,067	306,731	46,402	6,129
$5,000 under $6,000	737,940	133,896	1,856,297	297,162	1,822,774	289,421	38,458	7,741
$6,000 under $7,000	679,000	154,961	1,669,904	298,349	1,633,625	289,515	40,561	8,834
$7,000 under $8,000	665,611	136,707	1,502,066	285,756	1,472,658	273,145	36,094	12,611
$8,000 under $9,000	576,158	154,238	1,209,129	240,297	1,184,932	232,339	26,740	7,958
$9,000 under $10,000	523,659	159,526	1,034,676	237,793	1,008,967	226,780	28,330	11,013
$10,000 under $15,000	1,593,912	592,292	2,000,494	484,283	1,928,095	454,231	80,987	30,053
$15,000 under $20,000	431,408	313,086	184,918	63,949	159,805	50,313	28,252	13,637
$20,000 under $25,000	100,076	154,842	27,589	19,136	19,651	10,200	9,418	8,936
$25,000 under $30,000	33,254	80,852	8,165	6,390	5,081	3,276	3,504	3,115
$30,000 under $50,000	26,788	142,071	5,776	12,646	2,666	5,230	3,614	7,415
$50,000 under $100,000	6,090	74,796	1,006	2,766	438	650	659	2,117
$100,000 under $200,000	653	25,027	70	651	17	193	59	458
$200,000 under $500,000	114	11,928	11	71	3	15	9	56
$500,000 under $1,000,000	13	3,110	2	40	2	40	-	-
$1,000,000 or more	5	1,439	-	-	-	-	-	-
Nontaxable returns, total	535,775	56,298	7,670,295	638,716	7,616,807	622,157	69,952	16,560
Under $600	48,897	2,897	3,634,534	144,253	3,624,173	141,559	11,562	2,694
$600 under $1,000	103,205	5,427	2,136,415	188,734	2,129,188	186,087	13,002	2,647
$1,000 under $2,000	192,234	17,892	900,976	114,246	883,718	109,572	19,559	4,674
$2,000 under $3,000	94,749	10,654	579,802	93,416	567,437	89,989	16,313	3,427
$3,000 under $4,000	45,784	7,654	187,944	34,261	185,393	33,043	8,025	1,841
$4,000 under $5,000	27,860	5,745	168,149	35,307	165,909	34,685		
$5,000 or more	23,046	6,029	62,475	28,499	60,989	27,222	1,491	1,277
Returns under $5,000	3,677,447	382,988	19,798,228	2,128,520	19,593,962	2,087,786	245,191	40,735
Returns $5,000 under $10,000	3,203,252	744,444	7,332,681	1,385,111	7,182,467	1,336,441	171,282	48,670
Returns $10,000 under $15,000	1,595,256	592,902	2,001,579	486,148	1,928,809	455,420	81,360	30,728
Returns $15,000 or more	599,219	807,455	228,318	106,528	188,427	70,706	45,534	35,822

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Other sources net less statutory adjustments to adjusted gross income.
[2]Includes unspecified tax credits.
[3]Less than $500.
[4]Includes excess social security taxes withheld.
NOTE: Amount detail may not add to total because of rounding.

Table 2.7—RETURNS WITH MINIMUM STANDARD DEDUCTION: SELECTED CHARACTERISTICS BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER

PART I.—ALL RETURNS

[Money amounts in thousands of dollars]

Adjusted gross income classes	All returns with minimum standard deduction					Returns with at least one age exemption					Returns with salaries and wages (gross)				
	Number of returns	Number of exemptions	Adjusted gross income	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Adjusted gross income	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Salaries and wages (gross)	Minimum standard deduction	Income tax after credits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	22,374,768	46,115,359	44,989,378	8,957,962	2,173,451	2,497,050	7,370,805	5,417,627	1,232,820	133,729	19,717,666	39,044,992	38,738,798	7,725,020	2,047,491
Taxable returns, total	12,960,304	25,875,496	34,858,969	5,074,401	2,173,451	894,268	2,415,009	2,858,512	417,649	133,729	11,985,647	23,669,578	31,335,739	4,661,217	2,047,491
Under $1,000	647,532	647,532	613,573	190,424	5,035	-	-	-	-	-	615,110	615,110	569,697	180,831	4,797
$1,000 under $2,000	4,800,598	5,154,570	7,106,297	1,454,023	365,920	122,552	245,104	217,969	48,114	3,173	4,500,637	4,754,249	6,531,501	1,354,897	349,199
$2,000 under $3,000	3,637,568	4,906,828	9,007,681	1,196,039	768,827	263,544	582,063	661,720	110,648	25,551	3,371,955	4,418,170	8,182,929	1,094,721	733,655
$3,000 under $4,000	1,620,660	4,381,022	5,652,777	733,512	345,235	329,172	920,583	1,121,178	156,860	57,100	1,399,023	3,765,820	4,700,014	628,024	308,540
$4,000 under $5,000	1,053,613	3,812,707	4,765,489	570,215	291,206	135,064	480,768	613,440	74,590	33,609	954,052	3,435,826	4,169,724	512,891	269,859
$5,000 under $6,000	556,073	2,707,093	3,071,200	381,924	158,977	39,936	165,821	219,357	24,569	12,840	521,379	2,539,212	2,791,063	358,197	149,861
$6,000 under $7,000	335,953	2,021,632	2,176,077	268,521	105,409	(*)	(*)	(*)	(*)	(*)	320,968	1,938,351	2,044,728	257,196	101,012
$7,000 under $8,000	193,329	1,325,816	1,453,627	169,249	76,122	(*)	(*)	(*)	(*)	(*)	190,114	1,304,064	1,366,892	166,431	75,049
$8,000 under $9,000	81,799	630,321	695,406	77,282	38,512	-	-	-	-	-	80,132	618,200	678,143	75,737	37,784
$9,000 under $10,000	32,971	285,973	313,790	32,971	17,906	-	-	-	-	-	32,199	279,797	299,127	32,199	17,568
$10,000 under $15,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	9,414,464	20,239,863	10,130,409	3,883,562	-	1,602,782	4,955,796	2,559,115	815,171	-	7,732,019	15,375,414	7,403,059	3,063,803	-
Under $600	3,827,682	4,586,336	1,263,771	1,224,014	-	165,440	452,858	56,403	78,374	-	3,555,620	3,971,374	1,262,623	1,108,231	-
$600 under $1,000	2,484,987	3,343,696	1,889,203	828,466	-	204,440	565,899	166,072	97,478	-	2,156,236	2,674,532	1,615,768	696,249	-
$1,000 under $2,000	1,584,088	4,762,697	2,298,217	788,634	-	754,656	2,133,745	1,091,749	364,106	-	929,129	2,920,081	1,293,360	475,252	-
$2,000 under $3,000	958,491	3,919,290	2,367,207	579,591	-	419,674	1,540,433	1,032,358	237,745	-	639,359	2,732,677	1,417,868	397,243	-
$3,000 under $4,000	279,978	1,581,873	967,275	212,843	-	45,499	187,996	154,335	27,866	-	204,838	1,227,229	694,086	162,691	-
$4,000 under $5,000	198,120	1,384,641	872,405	173,119	-	11,408	56,550	48,061	7,937	-	176,605	1,259,533	739,719	156,519	
$5,000 under $6,000	55,064	431,072	301,362	52,016	-	-	-	-	-	-	45,751	370,486	239,581	44,129	-
$6,000 under $7,000	23,018	200,542	148,070	21,981	-	(*)	(*)	(*)	(*)	-	24,481	219,502	140,054	23,489	-
$7,000 under $8,000	3,036	29,716	22,899	2,897	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000						-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000						-	-	-	-	-	-	-	-	-	-
$10,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table 2.7—RETURNS WITH MINIMUM STANDARD DEDUCTION: SELECTED CHARACTERISTICS BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

PART I.—ALL RETURNS—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Returns with business or professional or farm net profit or loss					Returns with dividends in adjusted gross income					Returns with interest received					Returns with partnerships net profit or loss				
	Number of returns	Number of exemptions	Business or profession or farm net profit or loss	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Dividends in adjusted gross income	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Interest received	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Partnership net profit less loss	Minimum standard deduction	Income tax after credits
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Grand total.....	1,778,991	5,944,019	1,804,246	944,156	137,056	829,953	1,816,336	375,830	345,412	64,134	5,017,959	10,573,626	1,963,982	2,049,305	433,628	171,833	474,944	197,365	81,799	16,096
Taxable returns, total.....	760,957	2,350,671	1,155,500	384,247	137,056	434,005	793,116	233,544	164,134	64,134	2,796,906	5,281,996	1,013,746	1,077,351	433,628	98,348	246,079	183,316	44,244	16,096
Under $1,000.....	12,783	12,783	8,162	3,696	104	16,985	16,985	3,583	4,929	121	130,204	130,204	16,224	38,156	999	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000.....	132,659	175,850	108,471	43,288	8,429	164,587	191,829	89,277	51,378	11,748	1,064,456	1,199,904	228,655	330,671	74,343	28,326	31,331	24,706	8,798	1,978
$2,000 under $3,000.....	166,065	311,593	194,924	63,951	24,232	124,568	190,223	70,499	43,436	22,514	821,598	1,186,006	323,681	280,005	160,089	28,669	49,584	44,375	10,692	4,805
$3,000 under $4,000.....	172,213	505,202	239,528	84,435	30,305	84,107	213,786	47,298	37,680	17,839	400,605	1,066,018	293,103	184,772	78,061	14,889	42,040	37,117	7,182	2,986
$4,000 under $5,000.....	132,021	515,744	268,488	77,384	29,254	27,899	100,407	19,866	15,550	6,197	191,176	659,548	103,784	102,275	53,221					
$5,000 under $6,000.....	69,647	336,903	144,990	47,620	18,488						90,972	419,411	35,248	60,136	27,349	18,067	85,995	45,703	12,213	3,663
$6,000 under $7,000.....	38,134	220,093	93,451	29,636	11,713	11,011	47,285	2,070	6,931	3,361	50,399	283,565	6,463	38,436	17,788					
$7,000 under $8,000.....	24,595	171,319	61,500	21,884	8,332						25,921	167,577	4,983	21,942	11,677	6,320	34,359	31,197	4,700	2,504
$8,000 under $9,000.....	9,437	73,622	16,706	8,917	4,080	4,848	32,601	951	4,230	2,354										
$9,000 under $10,000.....	3,195	25,560	17,690	3,195	1,817						21,574	169,754	1,604	20,957	10,080	-	-	-	-	-
$10,000 under $15,000....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)
$25,000 under $30,000....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000...	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
$100,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total..	1,018,034	3,593,348	648,746	559,909	-	395,948	1,023,220	142,286	181,278	-	2,221,053	5,291,630	950,236	971,954	-	73,485	228,865	14,049	37,555	-
Under $600.....	195,762	492,211	-22,851	88,218	-	60,816	88,747	12,064	21,038	-	499,767	708,359	64,797	170,782	-	10,183	28,959	-32,920	4,902	-
$600 under $1,000.....	188,347	469,626	35,415	84,415	-	88,497	138,655	23,418	31,565	-	582,225	874,931	126,768	203,422	-	18,312	36,663	2,349	7,329	-
$1,000 under $2,000.....	318,444	1,046,044	190,683	166,837	-	136,834	366,087	50,369	63,775	-	652,457	1,791,107	365,071	309,169	-	25,417	73,351	11,992	12,419	-
$2,000 under $3,000.....	176,373	742,338	182,756	109,302	-	87,371	316,822	40,493	49,156	-	394,173	1,457,848	327,684	224,453	-					
$3,000 under $4,000.....	72,298	405,163	106,130	54,635	-	13,488	61,836	11,657	8,848	-	62,189	283,404	55,546	40,737	-	14,440	59,595	19,200	8,848	-
$4,000 under $5,000.....	45,044	290,080	89,793	37,543	-						22,402	126,532	5,973	16,926	-					
$5,000 under $6,000.....	16,254	109,724	46,463	14,123		8,865	50,457	4,273	6,819	-										
$6,000 under $7,000.....	4,142	28,433	13,717	3,605	-											5,056	29,681	13,218	3,980	-
$7,000 under $8,000.....						-	-	-	-	-	7,840	49,449	4,397	6,465	-					
$8,000 under $9,000.....	1,370	9,729	6,640	1,231	-	-	-	-	-	-										
$9,000 under $10,000.....						(*)	(*)	(*)	(*)	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-
$10,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Table 2.7—RETURNS WITH MINIMUM STANDARD DEDUCTION: SELECTED CHARACTERISTICS BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

PART II.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	All returns with minimum standard deduction					Returns with at least one age exemption					Returns with salaries and wages (gross)				
	Number of returns	Number of exemptions	Adjusted gross income	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Adjusted gross income	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Salaries and wages (gross)	Minimum standard deduction	Income tax after credits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	6,091,400	25,291,111	21,016,319	3,725,571	733,402	1,332,968	4,968,223	3,216,218	762,851	58,885	4,791,790	20,490,629	17,262,329	2,987,610	679,453
Taxable returns, total	3,351,850	13,748,013	15,268,033	2,038,010	733,402	369,238	1,324,534	1,445,407	206,302	58,885	2,997,349	12,512,061	13,415,384	1,843,515	679,453
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	117,762	233,691	210,108	46,922	3,192	-	-	-	-	-	91,710	183,420	160,618	36,684	2,316
$2,000 under $3,000	449,933	1,094,172	1,154,682	199,404	41,824	51,970	154,244	140,572	25,818	2,965	383,659	938,550	961,190	170,587	35,693
$3,000 under $4,000	884,949	2,712,652	3,094,612	448,255	146,238	154,972	558,139	524,669	86,808	14,015	766,475	2,312,143	2,555,314	384,509	132,861
$4,000 under $5,000	756,930	2,994,157	3,426,993	450,802	168,061	120,026	432,324	544,595	67,238	27,970	668,258	2,654,690	2,883,471	399,121	150,070
$5,000 under $6,000	507,089	2,499,144	2,802,065	351,332	139,987	42,270	179,827	235,571	26,438	13,935	472,417	2,331,373	2,523,532	327,621	130,878
$6,000 under $7,000	329,216	1,984,771	2,130,291	263,488	102,184						314,308	1,901,721	1,999,463	252,201	97,818
$7,000 under $8,000	190,993	1,311,130	1,437,034	167,313	75,196						188,113	1,291,388	1,352,605	164,763	74,298
$8,000 under $9,000	81,799	630,321	695,406	77,282	38,512	-	-	-	-	-	80,132	618,200	678,143	75,737	37,784
$9,000 under $10,000	33,178	287,966	316,763	33,211	18,187	-	-	-	-	-	32,199	279,797	299,127	32,199	17,568
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	(*)	-	(*)	-	(*)	-	(*)	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	(*)	-	(*)	-	(*)	-	(*)	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000 or more															
Nontaxable returns, total	2,739,550	11,543,098	5,748,286	1,687,562	-	963,730	3,643,689	1,770,811	556,549	-	1,794,441	7,978,568	3,846,945	1,144,095	-
Under $600	252,482	791,470	88,884	129,521	-	76,682	272,336	25,981	42,570	-	138,013	412,975	106,287	68,869	-
$600 under $1,000	267,283	870,227	215,638	140,396	-	93,067	339,823	74,765	52,596	-	151,649	490,086	128,999	79,272	-
$1,000 under $2,000	936,713	3,251,519	1,388,543	510,240	-	377,693	1,368,478	573,916	212,386	-	588,885	2,041,437	842,356	321,004	-
$2,000 under $3,000	769,152	3,268,123	1,911,986	478,822	-	361,382	1,413,188	895,984	213,528	-	504,086	2,199,751	1,103,654	319,060	-
$3,000 under $4,000	246,071	1,397,527	852,043	188,009	-	41,833	174,999	141,967	25,867	-	175,522	1,060,336	598,350	140,472	-
$4,000 under $5,000	189,291	1,327,832	835,125	166,239	-	11,408	56,550	48,061	7,937	-	168,279	1,206,245	704,620	150,025	-
$5,000 under $6,000	54,729	428,392	299,599	51,681	-	-	-	-	-	-	45,751	370,486	239,581	44,129	-
$6,000 under $7,000	20,793	178,292	133,569	19,756	-	(*)	(*)	(*)	(*)	-	22,256	197,252	123,098	21,264	-
$7,000 under $8,000	3,036	29,716	22,899	2,897	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000						-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 or more															

Table 2.7—RETURNS WITH MINIMUM STANDARD DEDUCTION: SELECTED CHARACTERISTICS BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

PART II.— JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES—Continued
[Money amounts in thousands of dollars]

Adjusted gross income classes	Returns with business or profession or farm net profit or loss					Returns with dividends in adjusted gross income					Returns with interest received					Returns with partnerships net profit or loss				
	Number of returns	Number of exemptions	Business or profession or farm net profit or loss	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Dividends in adjusted gross income	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Interest received	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Partnership net profit less loss	Minimum standard deduction	Income tax after credits
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Grand total.....	1,307,973	5,207,046	1,451,490	779,303	103,357	279,052	1,009,344	105,891	156,547	18,371	1,658,747	6,141,066	913,648	945,169	146,218	90,115	354,871	117,015	53,480	8,736
Taxable returns, total.....	528,198	2,017,428	887,951	306,883	103,357	105,262	353,047	39,716	56,358	18,371	715,342	2,663,690	344,994	409,105	146,218	42,512	167,896	116,237	25,292	8,736
Under $1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000.....	25,676	51,352	21,607	10,270	733	25,463	55,209	10,142	10,614	2,199	36,468	71,271	14,794	14,421	1,041	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000.....	88,059	208,173	94,394	38,429	8,353						107,511	258,202	43,190	47,322	10,669	8,176	21,426	15,097	3,778	566
$3,000 under $4,000.....	146,916	445,885	190,163	73,972	23,957	38,744	125,655	10,182	20,314	5,159	231,874	735,709	140,443	119,946	32,795	10,867	33,996	24,059	5,573	1,949
$4,000 under $5,000.....	123,772	490,573	247,839	73,812	26,056	25,531	94,307	17,046	14,537	5,473	154,700	577,097	99,033	88,650	36,155					
$5,000 under $6,000.....	68,953	333,770	143,436	47,168	18,278	11,011	47,285	2,070	6,931	3,361	87,306	402,747	35,192	57,736	26,199	16,402	76,005	45,370	10,881	3,551
$6,000 under $7,000.....	38,057	219,862	93,720	29,598	11,682						50,322	283,334	6,443	38,398	17,756					
$7,000 under $8,000.....	23,925	166,629	60,806	21,281	8,099						25,586	165,567	4,294	21,674	11,502	6,320	34,359	31,197	4,700	2,504
$8,000 under $9,000.....	9,437	73,622	16,706	8,917	4,080	4,513	30,591	276	3,962	2,179										
$9,000 under $10,000.....	3,195	25,560	17,690	3,195	1,817						21,574	169,754	1,604	20,957	10,080	-	-	-	-	-
$10,000 under $15,000....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)
$25,000 under $30,000....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000...	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
$100,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total..	779,775	3,189,618	563,539	472,420	-	173,790	656,297	66,175	100,189	-	943,405	3,477,376	568,654	536,064	-	47,603	186,975	778	28,188	-
Under $600.....	104,882	357,526	-32,283	56,607	-	9,244	28,180	1,412	4,667	-	75,314	227,499	23,493	37,805	-	11,779	42,571	-36,876	6,582	-
$600 under $1,000.....	108,487	362,800	9,312	57,894	-	12,194	41,851	2,984	6,624	-	92,203	307,224	34,361	49,146	-					
$1,000 under $2,000.....	259,869	919,273	153,174	142,646	-	59,705	203,169	17,795	32,058	-	348,581	1,170,015	177,347	186,651	-	18,086	58,689	8,296	9,486	-
$2,000 under $3,000.....	170,535	724,260	176,162	106,377	-	72,217	279,853	30,396	42,429	-	337,546	1,327,943	272,116	200,304	-					
$3,000 under $4,000.....	70,030	393,994	102,858	53,114	-	11,488	52,171	9,303	7,515	-	60,189	273,739	51,301	39,404	-	12,605	55,418	15,930	8,063	-
$4,000 under $5,000.....	44,541	286,559	88,241	37,158	-						22,067	124,187	5,873	16,624	-					
$5,000 under $6,000.....	15,919	107,044	45,718	13,788	-	8,865	50,457	4,273	6,819	-										
$6,000 under $7,000.....																5,056	29,681	13,218	3,980	-
$7,000 under $8,000.....	5,512	38,162	20,357	4,836	-	-	-	-	-	-	7,505	46,769	4,163	6,130	-	-	-	-	-	-
$8,000 under $9,000.....						-	-	-	-	-										
$9,000 under $10,000.....						(*)	(*)	(*)	(*)	-						(*)	(*)	(*)	(*)	-
$10,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Table 2.7—RETURNS WITH MINIMUM STANDARD DEDUCTION: SELECTED CHARACTERISTICS BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

PART III.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS

[Money amounts in thousands of dollars]

Adjusted gross income classes	All returns with minimum standard deduction					Returns with at least one age exemption					Returns with salaries and wages (gross)				
	Number of returns	Number of exemptions	Adjusted gross income	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Adjusted gross income	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Salaries and wages (gross)	Minimum Standard deduction	Income tax after credits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	15,413,754	18,321,741	21,697,637	4,808,252	1,339,346	1,108,261	2,249,626	2,064,068	443,509	69,900	14,137,423	16,265,025	19,386,194	4,350,787	1,271,223
Taxable returns, total	9,073,429	10,710,247	17,835,823	2,787,663	1,339,346	500,535	1,015,168	1,322,233	198,918	69,900	8,476,173	9,803,654	16,265,960	2,579,892	1,271,223
Under $1,000	640,870	640,870	607,264	188,425	4,991	-	-	-	-	-	608,448	608,448	563,388	178,833	4,752
$1,000 under $2,000	4,621,367	4,822,927	6,791,356	1,385,013	359,516	121,882	243,764	216,709	47,846	3,163	4,350,304	4,477,900	6,274,462	1,297,196	343,748
$2,000 under $3,000	3,019,310	3,466,018	7,425,450	928,306	705,179	205,238	412,478	503,985	82,028	21,863	2,826,719	3,150,424	6,824,296	858,899	676,741
$3,000 under $4,000	557,565	1,182,202	1,939,011	201,011	161,881	173,415	358,926	601,539	69,044	44,874	460,694	985,745	1,552,136	162,351	139,462
$4,000 under $5,000	218,996	528,286	986,095	74,849	101,721						214,687	511,193	965,876	72,554	100,462
$5,000 under $6,000	15,321	69,944	86,647	10,059	6,058	-	-	-	-	-	15,321	69,944	85,802	10,059	6,058
$6,000 under $7,000						-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	6,340,325	7,611,494	3,861,814	2,020,589	-	607,726	1,234,458	741,835	244,591	-	5,661,250	6,461,371	3,120,234	1,770,895	-
Under $600	3,530,328	3,680,675	1,158,042	1,074,133	-	87,752	177,839	30,154	35,334	-	3,380,134	3,467,125	1,141,759	1,022,739	-
$600 under $1,000	2,161,239	2,342,892	1,629,462	663,719	-	109,373	220,411	89,586	43,916	-	1,962,457	2,078,540	1,452,526	597,961	-
$1,000 under $2,000	507,043	1,105,416	706,943	209,751	-	352,309	708,293	485,322	141,091	-	230,508	550,597	294,345	99,496	-
$2,000 under $3,000	123,745	373,714	296,734	59,906	-	57,957	126,575	135,569	24,082	-					
$3,000 under $4,000	15,745	86,547	56,132	10,855	-	(*)	(*)	(*)	(*)	-	85,926	342,859	214,648	48,474	-
$4,000 under $5,000						-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-
$6,000 under $7,000	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table 2.7—RETURNS WITH MINIMUM STANDARD DEDUCTION: SELECTED CHARACTERISTICS BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

PART III.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Returns with business or profession or farm net profit or loss					Returns with dividends in adjusted gross income					Returns with interest received					Returns with partnerships net profit or loss				
	Number of returns	Number of exemptions	Business or profession or farm net profit or loss	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Dividends in adjusted gross income	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Interest received	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Partnership net profit less loss	Minimum standard deduction	Income tax after credits
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Grand total.....	424,848	607,414	303,385	142,699	30,125	525,333	736,862	257,328	176,743	43,329	3,237,849	4,130,183	1,002,648	1,049,626	273,919	76,219	105,898	76,145	25,800	7,310
Taxable returns, total.....	212,593	281,743	232,237	68,182	30,125	314,083	405,745	185,840	101,414	43,329	2,011,975	2,453,567	649,352	637,855	273,919	54,171	73,188	66,538	18,120	7,310
Under $1,000.....	12,783	12,783	8,162	3,696	104	16,985	16,985	3,583	4,929	121	130,204	130,204	16,224	38,156	999	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000.....	102,462	116,795	82,653	31,343	7,558	155,535	175,390	86,327	47,924	11,281	1,016,323	1,110,299	212,223	312,084	72,701	27,656	29,991	24,159	8,530	1,958
$2,000 under $3,000.....	72,861	93,132	93,179	23,464	15,101	99,497	133,799	59,647	32,780	19,528	686,709	875,093	269,095	221,936	144,887					
$3,000 under $4,000.....	18,661	42,718	35,579	7,476	4,836						155,919	299,484	148,875	59,181	42,428	24,515	41,197	42,128	9,023	5,338
$4,000 under $5,000.....	5,491	14,640	11,822	1,968	2,437	42,066	79,571	36,283	15,781	12,399	22,485	36,812	2,931	6,263	12,815					
$5,000 under $6,000.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
$6,000 under $7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000...	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total..	212,255	325,671	71,148	74,517	-	211,250	331,117	71,488	75,329	-	1,225,874	1,676,616	353,296	411,771	-	22,048	32,710	9,607	7,680	-
Under $600.....	84,507	114,545	7,804	28,356	-	51,572	60,567	10,652	16,371	-	417,246	462,032	40,702	129,652	-					
$600 under $1,000.....	73,681	98,467	24,143	24,449	-	74,470	94,803	19,469	24,374	-	482,859	555,046	89,134	151,577	-					
$1,000 under $2,000.....	49,789	100,657	32,534	19,823	-	71,384	144,098	31,558	28,687	-	274,472	546,618	172,327	109,190	-	22,048	32,710	9,607	7,680	-
$2,000 under $3,000.....											50,962	111,580	50,629	21,184	-					
$3,000 under $4,000.....	4,278	12,002	6,667	1,889	-	13,824	31,649	9,809	5,897	-	(*)	(*)	(*)	(*)	-					
$4,000 under $5,000.....						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Table 2.7—RETURNS WITH MINIMUM STANDARD DEDUCTION: SELECTED CHARACTERISTICS BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

PART IV.—RETURNS OF HEADS OF HOUSEHOLD

[Money amounts in thousands of dollars]

Adjusted gross income classes	All returns with minimum standard deduction					Returns with at least one age exemption					Returns with salaries and wages (gross)				
	Number of returns	Number of exemptions	Adjusted gross income	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Adjusted gross income	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Salaries and wages (gross)	Minimum standard deduction	Income tax after credits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	869,614	2,502,507	2,275,426	424,140	100,705	55,821	152,956	137,342	26,461	4,946	788,453	2,289,338	2,090,277	386,627	96,814
Taxable returns, total	535,025	1,417,236	1,755,114	248,730	100,705	24,495	75,307	90,872	12,430	4,946	512,125	1,353,863	1,654,395	237,813	96,814
Under $1,000	68,131	104,614	111,142	24,088	3,257	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	168,325	346,638	427,549	68,329	21,824						58,623	92,929	98,421	21,018	3,136
$2,000 under $3,000	178,146	486,168	619,155	84,246	37,117	22,159	67,303	80,979	11,162	4,574	161,577	329,196	397,443	65,235	21,220
$3,000 under $4,000	77,687	290,264	352,401	44,564	21,424						171,854	467,932	592,564	81,164	36,217
$4,000 under $5,000											71,107	269,943	320,377	41,216	19,327
$5,000 under $6,000						(*)	(*)	(*)	(*)	(*)					
$6,000 under $7,000	42,736	189,552	244,867	27,503	17,083	-	-	-	-	-	42,302	187,201	241,281	27,181	16,869
$7,000 under $8,000						-	-	-	-	-					
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	334,589	1,085,271	520,312	175,413	-	31,326	77,649	46,470	14,031	-	276,328	935,475	435,882	148,814	-
Under $600	44,872	114,191	16,846	20,360	-					-	37,473	91,274	14,578	16,622	-
$600 under $1,000	56,465	130,577	44,104	24,351	-	27,660	65,322	34,501	12,065	-	42,130	105,906	34,243	19,017	-
$1,000 under $2,000	140,332	405,762	202,731	68,643	-					-	109,736	328,047	156,660	54,752	-
$2,000 under $3,000	65,594	277,453	158,487	40,864	-	(*)	(*)	(*)	(*)	-	64,334	273,327	152,751	40,200	-
$3,000 under $4,000	21,660	118,955	73,411	16,228	-	(*)	(*)	(*)	(*)	-	17,659	103,613	56,076	13,893	-
$4,000 under $5,000	5,331	35,653	22,970	4,632	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-
$5,000 under $6,000	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table 2.7—RETURNS WITH MINIMUM STANDARD DEDUCTION: SELECTED CHARACTERISTICS BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

PART IV.—RETURNS OF HEADS OF HOUSEHOLDS—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Returns with business or profession or farm net profit or loss					Returns with dividends in adjusted gross income					Returns with interest received					Returns with partnerships net profit or loss				
	Number of returns	Number of exemptions	Business or profession or farm net profit or loss	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Dividends in adjusted gross income	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Interest received	Minimum standard deduction	Income tax after credits	Number of returns	Number of exemptions	Partnership net profit less loss	Minimum standard deduction	Income tax after credits
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Grand total	46,170	129,559	49,374	22,159	3,575	25,568	70,130	12,611	12,129	2,434	121,363	302,377	47,685	54,512	13,490	(*)	(*)	(*)	(*)	(*)
Taxable returns, total	20,166	51,500	35,313	9,185	3,575	14,660	34,324	7,989	6,366	2,434	69,589	164,739	19,397	30,392	13,490	(*)	(*)	(*)	(*)	(*)
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	4,521	7,703	4,211	1,675	137	-	-	-	-	-	11,665	18,334	1,637	4,166	601	-	-	-	-	-
$2,000 under $3,000	5,145	10,288	7,351	2,058	778	14,325	32,314	7,314	6,098	2,259	27,378	52,711	11,395	10,747	4,533	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	6,636	16,599	13,787	2,987	1,512						12,812	30,825	3,786	5,645	2,837	-	-	-	-	-
$4,000 under $5,000											13,991	45,639	1,819	7,362	4,252	-	-	-	-	-
$5,000 under $6,000	3,864	16,910	9,964	2,465	1,148	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
$6,000 under $7,000						-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
$7,000 under $8,000						(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	26,004	78,059	14,061	12,974	-	10,908	35,806	4,622	5,763	-	51,774	137,638	28,288	24,120	-	(*)	(*)	(*)	(*)	
Under $600	6,373	20,140	1,628	3,255	-	-	-	-	-	-	14,370	31,489	3,876	6,023	-	(*)	(*)	(*)	(*)	
$600 under $1,000	6,179	8,359	1,960	2,072	-															
$1,000 under $2,000	8,786	26,114	4,976	4,369	-															
$2,000 under $3,000					-	10,908	35,806	4,622	5,763	-						(*)	(*)	(*)	(*)	
$3,000 under $4,000					-															
$4,000 under $5,000	4,666	23,446	5,497	3,278	-						37,404	106,149	24,412	18,097	-	(*)	(*)	(*)	(*)	
$5,000 under $6,000					-	-	-	-	-	-										
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

1 Excludes returns with no adjusted gross income.

NOTE: Amount detail may not add to total because of rounding.

Table 2.8—RETURNS WITH 10 PERCENT STANDARD DEDUCTION: SELECTED CHARACTERISTICS BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER

PART I.—ALL RETURNS

[Money amounts in thousands of dollars]

Adjusted gross income classes	All returns with 10 percent standard deduction					Returns with at least one age exemption					Returns with salaries and wages (gross)					Returns with business or profession of farm net profit or loss	
	Number of returns	Number of exemptions	Adjusted gross income	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Adjusted gross income	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Salaries and wages (gross)	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	18,085,685	41,105,301	143,331,340	12,669,327	21,210,944	967,669	2,747,066	8,458,994	707,629	1,290,354	16,958,411	38,178,303	126,325,233	11,873,459	19,561,240	1,649,988	4,864,977
Taxable returns, total	17,559,443	39,378,210	142,336,043	12,577,778	21,210,944	886,242	2,489,286	8,307,860	693,794	1,290,354	16,527,183	36,751,298	125,543,243	11,799,712	19,561,240	1,578,717	4,607,172
Under $1,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	3,337	3,749
$1,000 under $2,000	17,484	17,896	22,924	2,287	1,215	-	-	-	-	-	14,985	14,985	24,536	1,923	997	7,609	12,442
$2,000 under $3,000	25,927	35,757	66,877	6,680	5,799	9,409	19,489	29,706	2,967	1,368	18,345	22,021	45,378	4,850	4,882	46,180	53,519
$3,000 under $4,000	1,781,859	1,800,854	6,188,536	618,083	793,668						1,728,867	1,739,603	5,884,105	599,808	772,221	108,086	185,197
$4,000 under $5,000	1,956,167	2,529,153	8,739,437	873,078	1,137,766	77,088	157,841	345,041	34,465	35,374	1,845,019	2,338,971	8,065,446	823,099	1,083,091		
$5,000 under $6,000	2,063,140	3,403,249	11,319,174	1,065,545	1,497,143	103,400	249,615	569,995	56,065	58,606	1,940,762	3,140,406	10,407,584	998,754	1,424,911	147,592	335,875
$6,000 under $7,000	2,048,356	4,229,219	13,290,325	1,292,114	1,759,370	127,112	343,433	824,497	82,345	88,673	1,912,518	3,906,154	12,038,261	1,204,401	1,659,115	185,027	476,556
$7,000 under $8,000	1,987,846	4,693,317	14,869,265	1,449,984	2,016,518	121,904	343,314	909,981	90,947	110,604	1,886,305	4,415,451	13,699,515	1,374,334	1,926,172	167,408	486,396
$8,000 under $9,000	1,710,200	4,585,838	14,503,862	1,414,455	1,992,635	85,003	270,029	723,785	72,306	90,403	1,629,120	4,354,956	13,247,098	1,346,724	1,904,500	158,177	497,605
$9,000 under $10,000	1,532,359	4,322,208	14,530,525	1,436,545	2,047,503	91,597	261,616	871,806	85,691	119,652	1,445,426	4,082,533	13,136,100	1,354,866	1,933,868	146,350	483,359
$10,000 under $15,000	3,607,912	11,287,170	42,707,388	3,593,183	6,553,919	191,267	596,854	2,285,710	190,070	356,198	3,408,862	10,665,945	38,153,588	3,395,130	6,182,754	420,861	1,443,657
$15,000 under $20,000	617,453	1,838,010	10,365,922	616,442	1,931,011	49,474	152,525	843,924	49,273	165,635	544,670	1,614,561	8,119,376	543,802	1,688,186	114,661	382,121
$20,000 under $25,000	127,810	382,766	2,802,802	127,414	601,378	15,436	48,284	343,917	15,364	78,474	101,032	299,933	1,740,224	100,709	470,034	37,968	128,011
$25,000 under $30,000	41,564	125,596	1,128,950	41,447	275,217	5,530	17,549	151,260	5,430	40,796	29,260	86,865	558,855	29,250	191,848	14,972	49,759
$30,000 under $50,000	32,564	101,518	1,198,934	32,513	350,032	7,254	23,052	271,440	7,110	84,119	17,487	54,282	303,392	17,546	182,645	16,761	56,669
$50,000 under $100,000	7,095	22,426	456,775	7,087	172,700	1,563	5,031	100,929	1,558	41,380	4,069	13,259	106,956	4,063	96,650	3,383	11,170
$100,000 or more	869	2,395	143,654	852	75,053	205	654	35,869	203	19,072	456	1,373	12,829	453	39,366	345	1,087
Nontaxable returns, total	526,242	1,727,091	995,297	91,551	-	81,427	257,780	151,134	13,835	-	431,228	1,427,005	781,990	73,747	-	71,271	257,805
Under $600	125,905	196,070	42,993	4,250	-	19,114	47,265	13,923	1,385	-	106,372	157,411	46,203	3,522	-	15,061	30,205
$600 under $1,000	97,979	218,907	74,324	7,389	-						80,439	173,200	59,882	5,965	-	14,388	40,409
$1,000 under $2,000	151,376	493,182	214,069	21,349	-	38,010	120,872	50,691	5,055	-	117,996	388,881	165,211	16,701	-	17,420	58,203
$2,000 under $3,000	49,178	224,114	121,301	12,108	-	14,803	52,148	36,081	3,603	-	40,335	193,800	87,445	10,000	-	5,482	24,156
$3,000 under $4,000	38,351	236,842	131,979	13,180	-						35,079	218,514	114,323	12,027	-	5,050	28,712
$4,000 under $5,000	19,721	144,597	86,699	8,660	-						17,033	134,495	73,078	7,480	-	3,071	18,057
$5,000 under $6,000	20,703	111,476	112,045	9,136	-	9,346	37,033	46,475	3,638	-	15,410	85,639	78,405	6,356	-	4,052	21,565
$6,000 under $7,000	9,976	43,665	62,740	4,184	-						8,824	36,430	57,506	3,417	-		
$7,000 under $8,000	5,529	22,555	41,995	4,198	-						4,039	17,091	32,077	3,028	-	2,745	13,137
$8,000 under $9,000					-					-						1,383	5,589
$9,000 under $10,000					-	(*)	- (*)	- (*)	- (*)	- (*)	5,701	21,544	67,860	5,251	-	2,619	17,772
$10,000 or more	7,524	35,683	107,155	7,097													

Table 2.8—RETURNS WITH 10 PERCENT STANDARD DEDUCTION: SELECTED CHARACTERISTICS BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

PART I.—ALL RETURNS—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Returns with busi. or profession or farm net profit or loss—Con.			Returns with dividends in adjusted gross income					Returns with interest received					Returns with partnerships net profit or loss				
	Business or profession or farm net profit or loss	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Dividends in adjusted gross income	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Interest received	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Partnership net profit less loss	10 percent standard deduction	Income tax after credits
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Grand total	6,631,095	1,287,841	2,416,561	1,432,928	3,047,910	1,419,259	1,176,884	2,833,082	7,141,474	15,666,893	3,784,900	5,606,625	10,759,637	335,227	883,812	1,528,945	269,146	672,468
Taxable returns, total	6,526,837	1,271,383	2,416,561	1,420,857	3,009,010	1,406,124	1,173,970	2,833,082	7,057,915	15,414,937	3,750,692	5,588,199	10,759,637	329,948	869,450	1,525,674	267,688	672,468
Under $1,000	4,212	432	235	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000				-	-	-	-	-										
$2,000 under $3,000	13,320	1,883	1,476						16,493	22,830	4,966	3,389	2,189	12,505	13,176	3,748	3,821	4,652
$3,000 under $4,000	90,813	15,956	19,050	63,605	66,615	35,637	21,939	27,820	406,609	414,286	93,455	141,512	181,375					
$4,000 under $5,000	200,945	48,328	53,864	74,018	111,938	43,890	33,268	40,461	527,496	686,760	168,369	237,416	308,351	26,428	40,863	56,424	11,913	13,777
$5,000 under $6,000	316,873	80,713	88,974	115,467	182,526	68,747	62,466	84,854	629,344	963,280	227,807	338,886	458,928	30,629	60,759	65,383	16,573	20,219
$6,000 under $7,000	434,910	119,373	138,261	118,081	227,536	135,085	75,617	102,263	714,359	1,352,845	341,832	458,842	628,436	30,697	73,843	116,038	19,645	24,239
$7,000 under $8,000	422,997	124,687	149,124	133,838	267,381	69,389	98,543	142,618	757,210	1,571,869	366,501	563,317	796,608	24,373	68,388	45,137	18,205	21,828
$8,000 under $9,000	501,841	133,922	164,387	134,475	274,372	94,683	113,496	173,677	690,455	1,553,788	305,223	577,758	854,394	29,537	81,693	120,837	24,637	32,710
$9,000 under $10,000	469,227	138,307	177,509	137,203	274,406	139,734	127,738	207,251	689,445	1,646,387	369,053	650,266	966,553	31,989	90,733	146,703	29,403	41,913
$10,000 under $15,000	1,863,142	419,895	732,724	413,312	989,893	374,956	410,909	867,778	1,993,703	5,411,523	1,121,567	1,985,195	3,842,481	84,416	264,833	374,182	84,341	161,198
$15,000 under $20,000	950,082	114,515	349,025	148,476	383,426	195,863	147,947	506,823	459,356	1,279,750	425,268	458,624	1,467,645	32,008	94,842	227,779	32,006	104,555
$20,000 under $25,000	498,977	37,936	171,991	44,596	123,991	80,763	44,524	220,171	102,618	298,265	144,812	102,224	488,254	12,234	35,339	117,909	12,015	60,035
$25,000 under $30,000	245,681	14,966	94,778	16,914	46,233	64,714	16,809	118,711	35,413	104,861	68,813	35,408	233,998	5,467	15,109	71,027	5,467	35,701
$30,000 under $50,000	376,519	16,749	167,770	16,257	47,214	66,111	16,113	187,548	28,609	87,882	78,517	28,569	311,234	7,574	23,230	137,173	7,574	82,993
$50,000 under $100,000	121,076	3,381	79,091	4,050	11,923	28,450	4,043	104,799	6,024	18,445	27,301	6,017	151,753	1,833	5,902	36,535	1,833	46,527
$100,000 or more	16,222	340	28,302	565	1,556	8,102	558	48,308	781	2,166	7,208	776	67,438	258	740	6,799	255	22,121
Nontaxable returns, total	104,258	16,458	-	12,071	38,900	13,135	2,914	-	83,559	251,956	34,208	18,426	-	5,279	14,362	3,271	1,458	-
Under $600	4,288	567	-						9,581	14,734	1,239	229	-	(*)	(*)	(*)	(*)	-
$600 under $1,000	7,562	1,158	-	8,906	24,315	4,776	873	-	9,214	20,159	2,068	710	-	(*)	(*)	(*)	(*)	-
$1,000 under $2,000	13,401	2,538	-						34,760	99,425	12,731	4,691	-	(*)	(*)	(*)	(*)	-
$2,000 under $3,000	11,342	1,322	-						15,579	55,408	9,703	3,835	-	-	-	-	-	-
$3,000 under $4,000	13,275	1,734	-											-	-	-	-	-
$4,000 under $5,000	3,932	1,345	-											-	-	-	-	-
$5,000 under $6,000	10,888	2,090	-	2,297	11,216	5,998	1,220	-	9,930	45,788	5,843	4,673	-	(*)	(*)	(*)	(*)	-
$6,000 under $7,000	9,568	1,903	-											(*)	(*)	(*)	(*)	-
$7,000 under $8,000			-											(*)	(*)	(*)	(*)	-
$8,000 under $9,000	8,805	1,260	-						1,236	5,130	1,028	1,029	-	(*)	(*)	(*)	(*)	-
$9,000 under $10,000			-	868	3,369	2,361	821	-						-	-	-	-	-
$10,000 or more	21,197	2,541	-						3,259	11,312	1,596	3,259	-	(*)	(*)	(*)	(*)	-

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

Table 2.8—RETURNS WITH 10 PERCENT STANDARD DEDUCTION: SELECTED CHARACTERISTICS BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

PART II.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	All returns with 10 percent standard deduction					Returns with at least one age exemption					Returns with salaries and wages (gross)					Returns with business or profession or farm net profit or loss	
	Number of returns	Number of exemptions	Adjusted gross income	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Adjusted gross income	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Salaries and wages (gross)	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	8,889,011	28,797,394	88,087,981	7,580,553	12,267,173	484,017	1,714,801	4,986,509	405,193	711,040	8,310,951	26,801,145	76,894,281	7,115,829	11,342,767	1,294,983	4,328,496
Taxable returns, total	8,823,224	28,511,997	87,779,341	7,552,652	12,267,173	461,446	1,624,673	4,921,178	398,913	711,040	8,281,043	26,661,454	76,730,258	7,099,150	11,342,767	1,264,890	4,190,253
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	4,091	8,853	10,891	1,088	623						5,587	12,916	13,478	1,695	1,092	6,253	15,007
$3,000 under $4,000	5,081	13,657	17,371	1,735	1,095	33,294	112,074	180,509	18,040	12,789	298,088	602,857	1,290,868	132,946	130,821	57,046	121,418
$4,000 under $5,000	328,791	668,238	1,467,899	146,642	142,825						532,698	1,320,683	2,834,319	292,886	305,409	101,315	272,941
$5,000 under $6,000	580,109	1,461,723	3,189,815	318,759	327,388						862,923	2,549,514	5,403,975	561,607	600,071	142,798	423,045
$6,000 under $7,000	922,531	2,749,560	6,004,505	600,121	631,881	56,938	201,420	369,164	36,898	29,253	1,023,204	3,253,129	7,398,451	766,190	872,268	138,286	443,679
$7,000 under $8,000	1,083,280	3,455,445	8,113,510	810,939	918,113	61,000	214,845	455,572	45,535	46,771	1,068,951	3,557,369	8,683,785	907,252	1,091,246	137,954	467,071
$8,000 under $9,000	1,122,114	3,741,010	9,525,599	952,135	1,141,481	59,055	218,056	504,061	50,390	56,415	1,041,445	3,518,198	9,457,558	987,644	1,250,487	131,169	460,308
$9,000 under $10,000	1,094,958	3,698,802	10,388,813	1,038,482	1,309,923	58,314	193,385	552,244	55,205	66,920	1,041,445	3,518,198	9,457,558	987,644	1,250,487	131,169	460,308
$10,000 under $15,000	2,968,971	10,407,832	35,280,821	2,969,355	5,062,904	137,484	486,711	1,638,631	137,484	230,779	2,828,812	9,883,561	31,942,165	2,829,196	4,832,666	381,755	1,389,073
$15,000 under $20,000	534,232	1,719,355	8,965,573	534,572	1,587,513	34,250	121,722	584,026	34,250	101,874	484,422	1,533,045	7,263,021	484,762	1,444,165	102,502	363,847
$20,000 under $25,000	110,372	356,187	2,419,720	110,372	488,213	10,981	39,270	243,776	10,981	48,831	90,342	284,074	1,575,073	90,342	401,388	33,975	121,017
$25,000 under $30,000	34,994	115,813	949,899	34,994	214,369	3,432	13,206	94,399	3,432	21,397	25,597	82,020	497,694	25,597	158,294	13,302	47,261
$30,000 under $50,000	27,011	92,410	989,451	27,116	267,847	5,516	19,509	209,228	5,516	59,478	15,071	50,305	260,547	15,130	147,648	15,213	53,928
$50,000 under $100,000	5,706	20,336	364,416	5,706	127,407	1,044	3,963	67,069	1,044	24,924	3,544	12,549	98,225	3,544	78,707	3,045	10,690
$100,000 or more	571	1,952	90,411	571	45,579	138	512	22,499	138	11,609	359	1,234	11,099	359	28,505	277	968
Nontaxable returns, total	65,787	285,397	308,640	27,904	-	22,571	90,128	65,331	6,280	-	29,908	139,691	164,023	16,679	-	30,093	138,243
Under $600	4,496	15,345	3,260	325	-	-	-	-	-	-	2,334	10,181	2,289	322	-	4,496	15,345
$600 under $1,000						-	-	-	-	-						7,125	25,805
$1,000 under $2,000	17,317	56,381	24,590	2,450	-	10,092	35,788	12,931	1,288	-	7,436	34,796	8,966	2,197	-	3,800	16,929
$2,000 under $3,000																4,615	24,682
$3,000 under $4,000	15,077	69,924	48,605	4,856	-	12,144	53,502	47,106	4,705	-	11,468	58,723	62,127	6,475	-		
$4,000 under $5,000																3,706	19,707
$5,000 under $6,000	10,366	53,007	54,833	5,480	-											2,577	12,969
$6,000 under $7,000	6,646	35,340	41,866	4,184	-	-	-	-	-	-							
$7,000 under $8,000	4,459	19,872	33,202	3,320	-	(*)	(*)	(*)	(*)	-	4,225	17,506	34,045	3,240	-	1,339	5,501
$8,000 under $9,000						(*)	(*)	(*)	(*)	-							
$9,000 under $10,000	7,426	35,528	102,284	7,290	-	-	-	-	-	-	4,445	18,485	56,596	4,445	-	2,435	17,305
$10,000 or more						(*)	(*)	(*)	(*)	-							

Table 2.8—RETURNS WITH 10 PERCENT STANDARD DEDUCTION: SELECTED CHARACTERISTICS BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

PART II.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Returns with business or profession or farm net profit or loss—Continued			Returns with dividends in adjusted gross income					Returns with interest received					Returns with partnerships net profit or loss				
	Business or profession or farm net profit or loss	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Dividends in adjusted gross income	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Interest received	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Partnership net profit less loss	10 percent standard deduction	Income tax after credits
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Grand total	5,547,390	1,082,623	1,977,238	645,290	1,987,380	503,287	592,946	1,467,949	3,894,180	11,681,268	2,037,815	3,474,800	6,585,269	204,753	701,976	1,083,370	181,114	442,943
Taxable returns, total	5,470,544	1,071,219	1,977,238	640,848	1,967,849	493,250	590,879	1,467,949	3,865,526	11,569,126	2,023,118	3,463,571	6,585,269	201,521	689,743	1,082,005	179,875	442,943
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	14,480	1,851	1,102	-	-	-	-	-	85,582	177,005	27,347	38,305	36,171	-	-	-	-	-
$2,000 under $3,000				(*)	(*)	(*)	(*)	(*)						(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000				(*)	(*)	(*)	(*)	(*)						-	-	-	-	-
$4,000 under $5,000	103,816	25,420	23,853	9,227	18,454	1,615	4,293	4,313										
$5,000 under $6,000	222,899	55,621	54,117	21,057	54,291	4,206	11,587	11,777	161,054	396,051	58,213	88,104	89,259	16,404	45,974	35,113	8,233	6,841
$6,000 under $7,000	334,264	92,705	95,907	33,198	104,927	25,943	21,818	20,744	297,016	841,450	120,251	193,681	206,314	9,917	40,737	41,020	6,374	5,105
$7,000 under $8,000	350,334	103,743	114,615	50,087	150,760	21,317	37,463	42,639	388,107	1,117,579	176,155	290,815	341,671	18,333	58,682	38,508	13,668	14,629
$8,000 under $9,000	424,851	117,104	135,676	54,942	173,957	37,516	46,555	57,046	390,958	1,182,837	163,558	332,477	412,296	22,288	71,010	93,859	18,662	22,479
$9,000 under $10,000	394,538	124,629	152,332	53,558	161,298	32,307	50,686	64,592	460,548	1,364,809	206,122	437,542	572,989	24,453	77,791	130,389	23,059	29,540
$10,000 under $15,000	1,656,174	381,832	637,823	245,155	769,126	150,534	245,222	455,734	1,544,569	4,835,622	702,371	1,544,736	2,767,889	63,284	236,468	286,225	63,284	110,324
$15,000 under $20,000	840,053	102,502	298,102	108,613	329,690	97,629	108,727	335,001	389,777	1,181,123	310,389	389,891	1,180,530	24,692	86,023	162,590	24,692	73,379
$20,000 under $25,000	446,843	33,975	146,619	35,181	109,333	40,060	35,181	158,605	88,017	275,562	110,054	88,017	392,449	9,394	30,981	86,393	9,394	41,029
$25,000 under $30,000	217,189	13,302	80,007	12,956	40,195	28,445	12,956	81,760	30,451	97,797	56,268	30,451	188,155	4,652	14,043	60,301	4,652	28,188
$30,000 under $50,000	341,203	15,213	147,219	12,699	42,083	32,082	12,699	131,311	24,071	80,863	66,119	24,176	242,002	6,022	20,865	111,406	6,022	60,300
$50,000 under $100,000	110,580	3,045	68,451	3,138	10,451	17,005	3,138	75,195	4,841	16,626	21,298	4,841	112,965	1,569	5,536	31,556	1,569	37,548
$100,000 or more	13,320	277	21,415	364	1,267	4,527	364	29,163	535	1,802	4,973	535	42,579	177	626	4,538	177	13,553
Nontaxable returns, total	76,846	11,404	-	4,442	19,531	10,037	2,067	-	28,654	112,142	14,697	11,229	-	3,232	12,233	1,365	1,239	-
Under $600	1,923	325	-	-	-	-	-	-	9,563	30,802	4,566	1,254	-	-	-	-	-	-
$600 under $1,000														(*)	(*)	(*)	(*)	-
$1,000 under $2,000	8,598	1,050	-											(*)	(*)	(*)	(*)	-
$2,000 under $3,000	8,114	938	-											-	-	-	-	-
$3,000 under $4,000	10,684	1,670	-						7,920	35,764	2,492	2,295	-	-	-	-	-	-
$4,000 under $5,000														(*)	(*)	(*)	(*)	-
$5,000 under $6,000	9,104	1,985	-	4,442	19,531	10,037	2,067	-	6,750	29,260	5,332	3,462	-	(*)	(*)	(*)	(*)	-
$6,000 under $7,000	9,918	1,780	-											(*)	(*)	(*)	(*)	-
$7,000 under $8,000														(*)	(*)	(*)	(*)	-
$8,000 under $9,000	8,408	1,221	-						1,214	5,108	1,026	1,011	-	(*)	(*)	(*)	(*)	-
$9,000 under $10,000														(*)	(*)	(*)	(*)	-
$10,000 or more	20,097	2,435	-						3,207	11,208	1,281	3,207	-	(*)	(*)	(*)	(*)	-

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

Table 2.8—RETURNS WITH 10 PERCENT STANDARD DEDUCTION: SELECTED CHARACTERISTICS BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

PART III.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS

[Money amounts in thousands of dollars]

Adjusted gross income classes	All returns with 10 percent standard deduction					Returns with at least one age exemption					Returns with salaries and wages (gross)					Returns with business profession or farm net profit or loss	
	Number of returns	Number of exemptions	Adjusted gross income	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Adjusted gross income	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Salaries and wages (gross)	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	8,550,484	10,881,943	50,602,237	4,648,980	8,281,024	465,880	986,200	3,317,803	288,665	554,924	8,028,693	10,021,057	45,186,327	4,337,589	7,599,915	326,828	471,513
Taxable returns, total	8,093,301	9,453,764	49,923,801	4,586,155	8,281,024	407,359	819,553	3,232,641	281,174	554,924	7,629,207	8,742,575	44,573,479	4,281,032	7,599,915	287,088	356,634
Under $1,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	2,925	2,925
$1,000 under $2,000	17,072	17,072	22,277	2,222	1,203	-	-	-	-	-	14,985	14,985	24,536	1,923	997	4,773	5,765
$2,000 under $3,000	21,425	25,748	54,952	5,489	5,144	83,580	167,160	362,706	36,228	36,201	15,339	16,009	39,109	4,036	4,352	42,760	44,851
$3,000 under $4,000	1,751,797	1,762,214	6,083,825	607,626	781,986						1,701,309	1,707,722	5,791,241	590,207	761,074	48,692	59,083
$4,000 under $5,000	1,520,124	1,671,389	6,789,300	678,264	939,706						1,441,682	1,553,924	6,311,539	642,876	897,594		
$5,000 under $6,000	1,351,472	1,665,242	7,412,656	675,163	1,084,998	70,944	143,553	390,606	38,137	45,488	1,283,165	1,558,257	6,905,061	637,790	1,038,287	41,273	54,759
$6,000 under $7,000	1,028,974	1,238,331	6,659,114	629,364	1,050,147	66,844	133,688	434,185	43,334	56,841	956,989	1,127,132	6,038,889	582,879	984,887	40,287	48,622
$7,000 under $8,000	815,027	1,011,729	6,090,092	572,516	1,010,959	55,909	113,484	417,584	41,733	59,290	774,428	938,015	5,660,346	542,257	967,314	24,504	33,042
$8,000 under $9,000	536,302	717,156	4,540,522	418,566	789,215	25,613	51,303	216,852	21,630	33,563	509,479	672,617	4,139,091	396,653	752,641	17,286	23,307
$9,000 under $10,000	379,845	490,411	3,596,895	343,608	655,191	29,953	59,906	287,851	27,317	47,990	349,469	439,992	3,174,594	315,713	605,279	13,132	17,719
$10,000 under $15,000	569,907	718,973	6,636,317	554,794	1,357,276	51,522	104,165	622,233	50,325	121,452	515,848	631,582	5,520,016	501,733	1,226,212	34,290	42,094
$15,000 under $20,000	72,967	95,440	1,230,537	71,617	307,763	14,621	29,396	249,816	14,420	61,610	51,341	62,140	727,662	50,134	213,082	10,945	15,148
$20,000 under $25,000	15,820	22,486	347,399	15,424	104,461	4,206	8,412	94,909	4,134	28,428	9,663	13,173	148,959	9,340	63,276	3,245	5,076
$25,000 under $30,000	5,779	8,295	157,635	5,662	54,794	2,098	4,343	56,861	1,998	19,399	3,123	3,963	47,530	3,113	29,552	1,314	1,735
$30,000 under $50,000	4,414	6,314	168,027	4,258	69,077	1,548	3,096	56,311	1,404	22,785	1,813	2,336	35,907	1,813	28,326	1,278	1,976
$50,000 under $100,000	1,262	1,747	84,203	1,254	41,660	458	916	30,291	453	14,912	484	609	7,519	478	16,728	322	429
$100,000 or more	276	379	49,357	259	27,427	63	131	12,436	61	6,965	90	119	1,480	87	10,314	62	103
Nontaxable returns, total	457,183	1,428,179	678,436	62,827	-	58,521	166,647	85,162	7,491	-	399,486	1,278,482	612,848	56,557	-	39,740	114,879
Under $600	124,334	192,027	42,310	4,182	-	17,939	43,235	12,870	1,280	-	106,294	157,255	45,256	3,518	-	13,490	26,162
$600 under $1,000	94,977	207,297	71,730	7,131	-						79,769	171,190	59,137	5,921	-	11,386	28,799
$1,000 under $2,000	133,055	434,123	187,671	18,718	-	38,749	118,081	61,446	6,134	-	116,410	380,866	164,614	16,428	-	9,291	29,720
$2,000 under $3,000	40,381	183,867	99,062	9,888	-						34,340	166,034	79,798	8,488	-	2,689	12,263
$3,000 under $4,000	32,643	206,506	112,206	11,204	-	-	-	-	-	-	31,973	203,159	109,204	10,962	-		
$4,000 under $5,000	17,149	135,256	75,205	7,511	-	(*)	(*)	(*)	(*)	-						2,510	17,234
$5,000 under $6,000	13,835	66,962	79,316	3,780	-	-	-	-	-	-	29,967	198,009	146,916	10,900	-	-	-
$6,000 under $7,000						(*)	(*)	(*)	(*)	-						(*)	(*)
$7,000 under $8,000						-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	(*)	(*)
$9,000 under $10,000	(*)	(*)	(*)	(*)	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	(*)	(*)
$10,000 or more	(*)	(*)	(*)	(*)	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	(*)	(*)

Table 2.8—RETURNS WITH 10 PERCENT STANDARD DEDUCTION: SELECTED CHARACTERISTICS BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

PART III.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Returns with business or profession or farm net profit or loss—Continued			Returns with dividends in adjusted gross income					Returns with interest received					Returns with partnerships net profit or loss				
	Business or profession or farm net profit or loss	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Dividends in adjusted gross income	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Interest received	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Partnership net profit less loss	10 percent standard deduction	Income tax after credits
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Grand total	971,926	184,524	397,412	746,366	971,274	859,381	547,581	1,284,409	3,057,541	3,612,661	1,662,328	1,986,197	3,909,221	120,711	153,009	401,434	80,905	213,194
Taxable returns, total	947,229	179,779	397,412	739,094	953,602	856,334	546,862	1,284,409	3,003,070	3,474,182	1,642,933	1,979,084	3,909,221	118,664	150,880	399,528	80,686	213,194
Under $1,000	3,681	368	223	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000				-	-	-	-	-										
$2,000 under $3,000	6,613	1,180	1,164	(*)	(*)	(*)	(*)	(*)	14,326	17,825	4,605	2,848	1,940	12,169	12,169	3,641	3,732	4,624
$3,000 under $4,000	81,985	14,767	18,238	61,266	61,266	34,807	21,406	27,677	399,935	405,265	91,393	139,191	178,822					
$4,000 under $5,000	96,089	21,868	28,887	62,791	91,149	42,175	28,027	34,873	427,102	488,133	138,672	191,859	262,797	20,660	24,995	35,479	9,495	12,414
$5,000 under $6,000	83,780	22,400	31,513	92,735	124,875	63,562	50,030	72,075	440,221	519,238	161,040	235,470	350,426	16,328	18,328	34,536	8,930	13,207
$6,000 under $7,000	97,419	25,424	40,836	81,218	113,614	107,654	51,379	78,470	398,670	472,383	213,011	253,021	406,087	18,780	25,441	64,301	11,990	17,896
$7,000 under $8,000	65,915	17,475	29,693	81,675	110,804	46,010	59,599	98,133	346,171	403,431	187,228	255,387	431,291					
$8,000 under $9,000	69,633	14,334	25,219	77,211	95,771	55,302	65,040	113,836	273,810	321,417	137,454	223,842	409,923	13,289	20,389	33,607	10,513	17,429
$9,000 under $10,000	61,453	11,753	22,348	74,817	93,955	90,275	68,769	129,932	210,852	246,651	153,855	195,559	366,909					
$10,000 under $15,000	182,680	33,247	85,103	152,152	186,589	206,337	149,683	380,629	407,383	486,241	387,398	398,708	991,283	25,248	33,855	98,391	24,060	57,624
$15,000 under $20,000	94,789	10,799	46,736	37,158	48,326	96,161	36,516	162,015	61,600	80,549	105,408	60,755	259,407	7,229	8,568	65,086	7,227	31,033
$20,000 under $25,000	40,727	3,213	21,366	8,664	12,722	40,136	8,592	57,356	13,342	19,581	33,326	12,948	88,996	2,641	3,960	28,052	2,422	17,880
$25,000 under $30,000	22,276	1,308	11,893	3,676	5,527	36,004	3,571	34,777	4,565	6,271	11,873	4,560	42,721	762	1,013	10,705	762	7,122
$30,000 under $50,000	27,502	1,266	17,965	3,078	4,269	23,684	2,934	50,255	3,801	5,387	10,748	3,656	60,165	1,240	1,741	19,440	1,240	17,785
$50,000 under $100,000	10,186	320	10,050	801	1,160	10,213	794	26,350	1,067	1,508	4,841	1,060	35,483	244	326	4,140	244	8,352
$100,000 or more	2,501	57	6,178	186	243	3,248	179	17,956	225	302	2,081	220	22,971	74	95	2,150	71	7,828
Nontaxable returns, total	24,697	4,745	-	7,272	17,672	3,047	719	-	54,471	138,479	19,395	7,113	-	(*)	(*)	(*)	(*)	-
Under $600	4,559	499	-	(*)	(*)	(*)	(*)	-	9,350	14,041	1,232	223	-	(*)	(*)	(*)	(*)	-
$600 under $1,000	5,353	899	-	(*)	(*)	(*)	(*)	-	8,017	17,381	1,635	615	-	-	-	-	-	-
$1,000 under $2,000	3,105	1,308	-	(*)	(*)	(*)	(*)	-	26,213	70,781	8,493	3,471	-	(*)	(*)	(*)	(*)	-
$2,000 under $3,000	5,925	738	-	(*)	(*)	-	-	-						-	-	-	-	-
$3,000 under $4,000				-	-	-	-	-						-	-	-	-	-
$4,000 under $5,000	4,782	1,051	-	-	-	-	-	-	10,839	36,172	7,720	2,752	-	(*)	(*)	(*)	(*)	-
$5,000 under $6,000				-	-	-	-	-										
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 or more	(*)	(*)	-	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-

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

Table 2.8—RETURNS WITH 10 PERCENT STANDARD DEDUCTION: SELECTED CHARACTERISTICS BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

PART IV.—RETURNS OF HEADS OF HOUSEHOLDS

[Money amounts in thousands of dollars]

Adjusted gross income classes	All returns with 10 percent standard deduction					Returns with at least one age exemption					Returns with salaries and wages (gross)				Returns with business or profession or farm net profit or loss		
	Number of returns	Number of exemptions	Adjusted gross income	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Adjusted gross income	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Salaries and wages (gross)	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	646,190	1,425,964	4,641,128	439,794	662,748	17,772	46,065	154,685	13,773	24,392	618,767	1,356,101	4,244,624	420,046	618,560	28,177	64,968
Taxable returns, total	642,918	1,412,449	4,632,906	438,973	662,748	17,437	45,060	154,044	13,709	24,392	616,933	1,347,269	4,239,506	419,534	618,560	26,739	60,285
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	24,977	24,977	85,655	8,721	10,585	2,763	5,858
$3,000 under $4,000	24,981	24,983	87,340	8,722	10,586	-	-	-	-	-	105,249	182,190	463,039	47,278	54,676		
$4,000 under $5,000	107,252	189,526	482,238	48,172	55,235									68,078	81,216	5,004	8,175
$5,000 under $6,000	131,559	276,284	716,703	71,622	84,757						124,899	261,466	668,204	59,915	74,157		
$6,000 under $7,000	96,851	241,328	626,706	62,629	77,341	13,992	36,309	103,250	10,318	13,144	92,606	229,508	595,396			6,560	14,564
$7,000 under $8,000	89,539	226,143	665,663	66,530	87,446						88,673	224,307	640,718	65,887	86,590		
$8,000 under $9,000	51,784	127,672	437,742	43,755	61,939						50,690	124,970	424,222	42,819	60,613	2,937	7,227
$9,000 under $10,000	57,556	132,995	544,817	54,455	82,389						54,512	124,343	503,949	51,509	78,102	2,049	5,332
$10,000 under $15,000	69,034	160,365	790,251	69,034	133,739						64,202	150,802	691,407	64,202	123,876	4,816	12,490
$15,000 under $20,000	10,254	23,215	169,813	10,254	35,736	3,113	7,987	40,162	3,113	7,333	8,907	19,376	128,693	8,907	30,938	1,214	3,126
$20,000 under $25,000	1,618	4,093	35,684	1,618	8,704						1,027	2,686	16,192	1,027	5,370	748	1,918
$25,000 under $30,000	791	1,488	21,416	791	6,054	-	-	-	-	-	540	882	13,631	540	4,003	356	763
$30,000 under $50,000	1,139	2,794	41,457	1,139	13,108	255	610	10,404	255	3,900	603	1,641	6,937	603	6,671	270	765
$50,000 under $100,000	127	343	8,156	127	3,633						41	101	1,212	41	1,216	16	51
$100,000 or more	22	64	3,886	22	2,048						7	20	251	7	547	6	16
Nontaxable returns, total	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	-	(*)	(*)
Under $600	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	(*)	(*)
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	(*)	(*)
$2,000 under $3,000	(*)	(*)	(*)	(*)	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-
$3,000 under $4,000	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	(*)	(*)
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	(*)	(*)	(*)	(*)	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	(*)	(*)
$8,000 under $9,000	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table 2.8—RETURNS WITH 10 PERCENT STANDARD DEDUCTION: SELECTED CHARACTERISTICS BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

PART IV.—RETURNS OF HEADS OF HOUSEHOLDS

[Money amounts in thousands of dollars]

Adjusted gross income classes	Returns with bus. or profession or farm net profit or loss—Con.			Returns with dividends in adjusted gross income					Returns with interest received					Returns with partnerships net profit or loss				
	Business or profession or farm net profit or loss	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Dividends in adjusted gross income	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Interest received	10 percent standard deduction	Income tax after credits	Number of returns	Number of exemptions	Partnership net profit less loss	10 percent standard deduction	Income tax after credits
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Grand total	111,778	20,693	41,913	41,272	89,256	56,595	36,361	80,726	189,753	372,964	84,756	145,629	265,147	9,763	28,827	44,141	7,128	16,332
Taxable returns, total	109,065	20,383	41,913	40,915	87,559	56,542	36,233	80,726	189,319	371,629	84,642	145,545	265,147	9,763	28,827	44,141	7,128	16,332
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	2,626	1,144	1,158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000									23,653	35,648	4,773	10,114	12,187	-	-	-	-	-
$5,000 under $6,000	10,194	2,692	3,344	9,416	20,507	4,629	5,700	7,172						(*)	(*)	(*)	(*)	(*)
$6,000 under $7,000	9,975	4,712	6,334						28,069	47,991	8,554	15,312	19,242	(*)	(*)	(*)	(*)	(*)
$7,000 under $8,000									18,673	39,012	8,570	12,140	16,035	(*)	(*)	(*)	(*)	(*)
$8,000 under $9,000	7,357	2,484	3,492						22,932	50,859	3,118	17,115	23,646					
$9,000 under $10,000	13,236	1,925	2,829	11,150	23,797	19,018	10,184	15,523	25,687	49,534	4,212	21,439	32,175	-	-	-	-	-
$10,000 under $15,000	24,288	4,816	9,799	16,005	34,178	18,085	16,005	31,414	18,045	34,927	9,076	17,165	26,654	-	-	-	-	-
$15,000 under $20,000	15,240	1,214	4,188						41,751	89,660	31,797	41,751	83,309					
$20,000 under $25,000	11,407	748	4,006	3,456	7,346	2,641	3,456	14,017	7,979	18,078	9,472	7,979	27,708	3,706	8,101	9,446	3,628	6,893
$25,000 under $30,000	6,216	356	2,877						1,656	3,915	2,104	1,656	9,931					
$30,000 under $50,000	7,814	270	2,586	762	1,373	10,610	762	8,157	737	1,632	1,650	737	9,067					
$50,000 under $100,000	311	16	590	111	312	1,232	111	3,254	116	311	1,162	116	3,305	392	736	7,299	392	6,666
$100,000 or more	401	6	710	15	46	327	15	1,189	21	62	154	21	1,888					
Nontaxable returns, total	(*)	(*)	-	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under $600	(*)	(*)	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	(*)	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	(*)	(*)	-	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Table 2.9—EXEMPTIONS BY TYPE, NUMBER OF EXEMPTIONS, SOURCES OF INCOME, BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for age 65 or over				Exemptions for blindness				Exemptions for taxpayers' dependents			
				Number of returns	Number of exemptions	Adjusted gross income	Income tax after credits	Number of returns	Number of exemptions	Adjusted gross income	Income tax after credits	Number of returns	Number of exemptions	Adjusted gross income	Income tax after credits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	75,834,388	206,197,483	118,619,918	7,181,137	9,282,630	[1]50,134,938	8,072,869	161,186	163,556	1,084,854	120,125	33,158,484	78,131,379	[1]356,734,957	47,844,165
No adjusted gross income	458,657	1,279,453	737,212	88,424	117,512	[2]329,876	-	(*)	(*)	(*)	(*)	174,110	423,945	[2]1,110,600	-
Under $600	3,982,580	4,857,489	4,244,949	181,189	224,368	62,235	-					203,766	384,597	74,407	-
$600 under $1,000	3,308,992	4,331,713	3,610,512	234,361	294,583	190,451	-	18,414	18,414	22,083	52	233,600	424,616	188,918	-
$1,000 under $2,000	7,282,677	11,840,331	8,513,076	1,162,144	1,402,051	1,775,007	4,098					917,432	1,712,367	1,411,041	3,963
$2,000 under $3,000	5,887,931	11,427,528	7,482,042	1,159,020	1,495,266	2,902,874	42,709	28,727	28,727	71,763	1,355	1,234,172	2,421,493	3,120,985	43,280
$3,000 under $4,000	5,385,488	11,803,560	7,295,542	914,018	1,220,854	3,147,701	100,167	17,707	19,372	60,838	813	1,584,679	3,267,792	5,558,774	187,251
$4,000 under $5,000	5,098,940	12,594,793	7,353,674	603,243	799,140	2,712,343	144,324	17,165	17,165	78,156	4,531	1,901,657	4,424,814	8,585,230	398,276
$5,000 under $6,000	4,837,694	12,631,531	7,240,472	511,528	681,710	2,805,869	188,123	20,326	20,494	113,232	4,619	2,079,304	4,688,855	11,459,536	704,986
$6,000 under $7,000	4,565,779	13,090,939	7,345,390	364,895	461,391	2,362,032	198,037	11,330	11,665	75,037	5,008	2,239,553	5,272,493	14,547,271	1,044,225
$7,000 under $8,000	4,693,221	14,446,466	7,884,742	306,647	399,372	2,288,429	225,148	11,217	11,217	84,570	7,636	2,574,778	6,151,135	19,300,658	1,591,502
$8,000 under $9,000	4,385,738	14,408,383	7,723,676	243,828	306,744	2,080,153	223,520	6,054	6,054	52,408	2,887	2,629,465	6,371,909	22,334,730	2,042,017
$9,000 under $10,000	4,175,096	14,233,366	7,579,240	241,754	304,758	2,289,446	269,684	1,943	2,144	18,436	797	2,665,852	6,347,224	25,321,388	2,538,197
$10,000 under $15,000	13,649,392	49,250,148	25,894,725	589,119	777,311	7,118,459	961,936	18,649	18,649	227,758	25,706	9,191,298	22,559,463	111,684,688	13,079,135
$15,000 under $20,000	4,721,696	17,325,032	9,156,481	222,768	295,892	3,798,459	625,474	2,721	2,721	46,763	6,996	3,218,286	7,869,938	54,752,407	7,712,995
$20,000 under $25,000	1,536,601	5,680,488	2,979,073	107,075	146,623	2,387,403	449,949	2,553	2,553	55,860	8,357	1,050,273	2,552,239	23,188,474	3,731,203
$25,000 under $30,000	645,888	2,438,288	1,245,568	65,014	90,970	1,774,983	365,949	1,276	1,276	34,525	5,516	441,381	1,100,474	11,992,521	2,141,432
$30,000 under $50,000	807,497	3,140,259	1,549,185	106,537	148,726	4,010,490	977,542	1,437	1,437	54,962	11,887	552,751	1,440,911	20,662,568	4,475,093
$50,000 under $100,000	328,410	1,309,784	629,809	57,929	84,131	3,894,605	1,265,790	645	645	42,756	13,028	219,226	595,199	14,382,882	4,313,518
$100,000 under $200,000	63,605	241,410	120,266	15,662	22,676	2,092,205	826,437	165	165	21,202	8,294	37,381	98,303	4,871,662	1,884,038
$200,000 under $500,000	14,786	53,370	27,447	4,779	6,861	1,392,984	611,251	57	58	15,304	7,084	7,625	19,004	2,178,929	933,897
$500,000 under $1,000,000	2,509	8,914	4,644	802	1,140	545,673	240,166	15	15	10,439	4,740	1,293	3,115	862,797	389,397
$1,000,000 or more	1,211	4,238	2,193	401	551	833,013	352,565	1	1	1,878	819	602	1,493	1,365,691	629,760
Returns under $5,000	31,405,265	57,934,867	39,237,007	4,342,399	5,553,774	[1]10,460,736	291,298	82,797	84,462	[1]229,725	6,752	6,249,416	13,059,624	[1]17,828,754	632,770
Returns $5,000 under $10,000	22,657,528	68,810,685	37,773,520	1,668,652	2,153,975	11,825,928	1,104,512	50,870	51,574	343,683	20,946	12,188,952	28,831,616	92,963,583	7,920,926
Returns $10,000 under $15,000	13,649,392	49,250,148	25,894,725	589,119	777,311	7,118,459	961,936	18,649	18,649	227,758	25,706	9,191,298	22,559,463	111,684,688	13,079,135
Returns $15,000 or more	8,122,203	30,201,783	15,714,666	580,967	797,570	20,729,814	5,715,124	8,870	8,871	283,688	66,722	5,528,818	13,680,676	134,257,930	26,211,332

Adjusted gross income classes	Exemptions other than age or blindness											Number of exemptions other than age or blindness			
	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business net income or loss		Sales or property net gain or loss		All other income		Income tax after credits	One		
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Adjusted gross income	Salaries and wages (gross)
															Number of returns
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	75,834,388	196,751,297	[1]603,546,080	67,855,186	498,864,696	10,612,015	47,682,043	9,355,283	14,635,595	36,627,144	49,278,197	86,568,216	28,125,582	[1]102,843,944	24,824,189
No adjusted gross income	458,657	1,161,157	[2]2,032,867	191,686	1,053,505	298,405	[2]2,125,436	122,019	222,077	261,538	[2]493,886	-	162,474	[2]312,545	55,543
Under $600	3,982,580	4,629,546	1,316,361	3,674,030	1,359,829	236,756	[2]69,531	90,347	21,568	612,597	120,981	-	3,606,938	1,183,090	3,440,917
$600 under $1,000	3,308,992	4,035,128	2,643,144	2,885,662	2,284,965	258,458	55,051	122,056	38,165	875,958	291,692	5,110	2,869,340	2,288,580	2,591,420
$1,000 under $2,000	7,282,677	10,225,443	10,816,422	5,942,654	8,620,402	663,699	421,096	420,346	121,529	2,542,032	1,793,590	385,321	5,546,244	8,156,578	4,722,308
$2,000 under $3,000	5,887,931	9,903,535	14,655,188	4,812,216	11,455,025	600,051	657,947	409,223	128,908	2,223,911	2,572,597	877,954	3,737,236	9,219,045	3,161,074
$3,000 under $4,000	5,385,488	10,563,334	18,764,844	4,547,298	15,230,367	639,039	906,104	431,538	197,420	2,015,463	2,647,309	1,426,968	2,815,511	9,774,546	2,453,894
$4,000 under $5,000	5,098,940	11,778,488	22,920,792	4,490,801	19,357,308	688,254	1,304,592	395,944	233,425	1,906,060	2,294,239	1,983,116	2,244,665	10,055,226	2,027,080
$5,000 under $6,000	4,837,694	11,929,327	26,572,828	4,367,341	23,066,764	667,603	1,499,148	438,128	221,580	1,990,458	2,114,215	2,549,803	1,833,692	10,028,090	1,667,428
$6,000 under $7,000	4,565,779	12,617,883	29,657,699	4,195,857	26,369,664	647,654	1,612,173	418,996	209,119	1,961,435	1,838,204	3,051,616	1,422,578	9,226,333	1,304,836
$7,000 under $8,000	4,693,221	14,035,877	35,171,172	4,387,772	31,709,627	623,927	1,610,999	453,206	234,557	2,170,008	1,995,958	3,812,839	1,150,881	8,599,491	1,061,774
$8,000 under $9,000	4,385,738	14,095,585	37,237,461	4,156,657	34,024,514	569,919	1,561,338	461,269	253,285	2,210,928	1,776,781	4,174,675	777,330	6,581,685	709,441
$9,000 under $10,000	4,175,096	13,926,464	39,641,008	3,941,253	36,087,601	552,872	1,763,790	498,499	297,008	2,272,021	1,858,322	4,629,939	555,866	5,271,401	497,134
$10,000 under $15,000	13,649,392	48,454,188	165,612,408	13,032,744	151,591,473	1,904,279	7,427,373	2,005,337	1,106,725	8,741,974	6,962,793	21,574,723	1,021,093	12,002,643	895,646
$15,000 under $20,000	4,721,696	17,026,419	80,332,838	4,423,768	70,200,387	866,737	5,472,359	1,226,569	981,929	3,710,566	4,423,673	12,235,709	206,697	3,500,898	146,675
$20,000 under $25,000	1,536,601	5,531,312	33,949,841	1,361,268	26,417,795	436,281	4,236,529	635,708	765,996	1,354,447	2,878,895	5,847,087	68,330	1,514,391	40,641
$25,000 under $30,000	645,888	2,346,042	17,553,673	536,250	11,955,679	243,599	3,181,387	350,920	584,558	601,146	2,042,633	3,346,182	33,818	922,101	17,762
$30,000 under $50,000	807,497	2,990,096	30,184,382	611,133	15,853,157	442,803	8,718,573	538,174	1,458,793	772,808	4,569,493	6,859,984	45,158	1,668,830	19,430
$50,000 under $100,000	328,410	1,225,008	21,648,988	236,078	8,676,914	215,172	7,002,212	262,823	1,818,545	322,174	4,373,926	6,733,559	20,151	1,333,886	8,389
$100,000 under $200,000	63,605	218,569	8,345,663	46,820	2,558,686	43,908	1,935,877	56,573	1,490,039	63,158	2,401,999	3,282,211	5,428	721,895	2,027
$200,000 under $500,000	14,786	46,451	4,247,471	10,974	749,847	9,964	407,797	13,967	1,566,595	14,743	1,533,148	1,856,887	1,674	490,202	567
$500,000 under $1,000,000	2,509	7,759	1,682,453	1,937	150,955	1,781	51,169	2,444	929,361	2,508	552,808	757,859	301	200,453	116
$1,000,000 or more	1,211	3,686	2,624,311	987	90,231	854	51,496	1,197	1,754,413	1,211	728,827	1,176,674	177	417,125	87
Returns under $5,000	31,405,265	52,296,631	[1]69,083,885	26,544,347	59,361,401	3,384,662	1,149,822	1,991,473	963,092	10,437,559	9,226,521	4,678,468	20,982,408	[1]40,364,520	18,452,236
Returns $5,000 under $10,000	22,657,528	66,605,136	168,280,167	21,048,880	151,258,171	3,061,975	8,047,447	2,270,098	1,215,550	10,604,850	9,583,480	18,218,873	5,740,347	39,706,999	5,240,613
Returns $10,000 under $15,000	13,649,392	48,454,188	165,612,408	13,032,744	151,591,473	1,904,279	7,427,373	2,005,337	1,106,725	8,741,974	6,962,793	21,574,723	1,021,093	12,002,643	895,646
Returns $15,000 or more	8,122,203	29,395,342	200,569,620	7,229,215	136,653,651	2,261,099	31,057,400	3,088,375	11,350,228	6,842,761	23,505,402	42,096,151	381,734	10,769,779	235,694

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

Table 2.9—EXEMPTIONS BY TYPE, NUMBER OF EXEMPTIONS, SOURCES OF INCOME, BY ADJUSTED GROSS INCOME CLASSES—Continued
[Money amounts in thousands of dollars]

Adjusted gross income classes	One—Continued							Two							
	Business net income or loss		Sales of property net gain or loss		All other income		Income tax after credits	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business net income or loss		Sales or property net gain or loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total	1,559,315	3,099,801	2,193,267	2,316,535	10,617,938	15,306,165	15,386,253	17,214,756	[1]159,233,606	14,440,398	122,205,633	3,301,842	11,869,625	2,960,490	5,403,127
No adjusted gross income	80,647	[2]287,032	34,337	6,926	88,068	[2]37,374	-	130,555	[2]651,418	48,192	258,031	97,283	[2]615,448	41,398	59,795
Under $600	102,433	8,986	55,192	1,426	493,135	60,990	-	242,864	84,863	136,460	65,633	89,099	[2]34,848	23,818	20,884
$600 under $1,000	123,696	52,514	85,423	10,396	736,626	221,406	5,110	297,215	238,872	181,293	157,335	94,564	5,614	26,709	19,721
$1,000 under $2,000	252,562	180,180	249,924	68,558	1,870,989	1,217,062	377,738	1,119,039	1,707,966	704,372	1,039,869	280,865	166,357	122,517	30,490
$2,000 under $3,000	166,553	195,036	220,461	65,546	1,347,645	1,479,086	791,232	1,197,831	3,021,250	812,441	1,818,162	234,790	242,718	134,237	44,563
$3,000 under $4,000	140,274	241,493	205,046	80,875	1,031,730	1,265,191	1,101,148	1,315,572	4,595,234	964,748	3,057,361	236,454	308,811	148,305	79,130
$4,000 under $5,000	127,809	216,556	136,474	90,513	891,212	1,013,369	1,301,068	1,259,596	5,657,886	1,008,703	4,125,307	224,048	388,935	144,972	89,992
$5,000 under $6,000	109,964	234,049	163,790	89,613	818,305	893,004	1,413,516	1,237,534	6,798,762	1,063,018	5,393,273	206,304	434,036	149,148	80,551
$6,000 under $7,000	94,243	211,294	137,720	83,734	699,352	763,942	1,408,247	1,108,276	7,215,220	981,683	5,984,125	197,632	419,100	142,856	66,549
$7,000 under $8,000	57,182	130,797	129,217	79,346	610,437	746,945	1,383,336	1,154,807	8,655,866	1,052,107	7,309,087	184,052	443,366	148,057	90,899
$8,000 under $9,000	43,845	139,859	119,334	93,862	485,666	672,859	1,102,423	1,138,846	9,666,606	1,060,675	8,442,006	164,661	433,633	140,949	86,308
$9,000 under $10,000	44,853	156,944	125,087	82,238	389,972	596,989	918,217	1,074,171	10,195,987	985,532	8,784,843	148,038	448,896	158,450	108,195
$10,000 under $15,000	109,487	465,212	297,492	201,886	800,383	1,828,873	2,308,368	3,645,617	44,373,661	3,424,237	39,083,255	530,331	2,008,266	628,539	513,094
$15,000 under $20,000	44,013	298,669	106,974	162,604	185,806	999,607	778,303	1,341,435	22,837,257	1,243,531	19,273,441	239,411	1,387,315	387,111	385,163
$20,000 under $25,000	20,927	198,216	43,004	121,679	64,932	555,361	395,192	431,788	9,548,161	376,808	7,049,922	120,859	1,023,779	196,439	298,560
$25,000 under $30,000	10,633	129,739	24,885	69,508	32,400	422,255	260,151	176,745	4,802,520	142,473	3,011,790	64,320	737,224	104,426	240,627
$30,000 under $50,000	18,939	293,797	35,455	187,072	43,888	825,136	515,334	221,794	8,304,191	165,186	3,934,449	115,637	1,935,777	159,495	549,348
$50,000 under $100,000	8,104	166,806	16,698	212,521	19,845	737,904	510,667	92,434	6,158,664	67,373	2,260,067	54,965	1,444,078	76,872	656,954
$100,000 under $200,000	2,278	40,629	4,765	164,150	5,399	440,306	310,278	21,533	2,848,367	16,098	805,881	13,766	504,801	19,435	519,345
$200,000 under $500,000	629	19,418	1,532	155,257	1,670	293,264	227,899	5,703	1,640,121	4,322	266,806	3,778	159,462	5,390	560,424
$500,000 under $1,000,000	144	1,533	285	88,280	301	103,329	91,987	947	639,898	756	55,946	668	22,845	920	324,449
$1,000,000 or more	100	5,106	172	200,545	177	206,661	186,039	454	893,672	390	29,044	317	4,908	447	578,086
Returns under $5,000	993,974	607,733	986,857	324,240	6,459,405	5,219,729	3,576,296	5,562,672	[1]14,654,653	3,856,209	10,521,698	1,257,103	462,139	641,956	344,574
Returns $5,000 under $10,000	350,087	872,944	675,148	428,794	3,003,732	3,673,738	6,225,737	5,713,634	42,532,440	5,143,015	35,913,333	900,687	2,179,030	739,460	432,502
Returns $10,000 under $15,000	109,487	465,212	297,492	201,886	800,383	1,828,873	2,308,368	3,645,617	44,373,661	3,424,237	39,083,255	530,331	2,008,266	628,539	513,094
Returns $15,000 or more	105,767	1,153,913	233,770	1,361,616	354,418	4,583,823	3,275,850	2,292,833	57,672,850	2,016,937	36,687,345	613,721	7,220,188	950,535	4,112,954

Adjusted gross income classes	Two—Continued			Three										
	All other income		Income tax after credits	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business net income or loss		Sales of property net gain or loss		All other income		Income tax after credits
	Number of returns	Amount				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	11,105,910	21,526,562	25,416,160	9,683,454	[1]98,319,456	9,066,987	85,035,475	1,652,451	7,644,937	1,266,401	2,009,368	4,855,043	4,826,668	14,351,033
No adjusted gross income	83,745	[2]179,416	-	49,981	[2]279,908	27,879	178,378	35,225	[2]308,206	12,748	41,671	26,534	[2]90,352	-
Under $600	92,338	37,728	-	58,717	21,573	42,632	30,327	14,824	[2]670			13,073	2,734	-
$600 under $1,000	112,858	57,778	-	70,881	57,900	56,882	47,637	15,333	[2]2,867	9,035	[2]569	15,380	8,295	-
$1,000 under $2,000	554,558	513,427	7,583	326,219	502,150	273,564	413,307	57,724	45,065	21,792	11,286	63,056	42,507	-
$2,000 under $3,000	673,782	971,725	74,077	457,447	1,150,124	402,127	998,746	88,237	92,177	21,948	8,177	115,936	82,223	12,588
$3,000 under $4,000	731,147	1,199,832	229,107	563,435	1,968,649	512,302	1,763,983	96,927	121,682	32,678	11,964	130,552	121,311	75,958
$4,000 under $5,000	647,536	1,104,994	416,668	570,255	2,588,130	523,327	2,320,130	105,289	212,182	36,061	18,496	160,555	95,044	160,508
$5,000 under $6,000	655,524	996,326	614,498	652,026	3,595,310	604,238	3,259,381	104,489	234,820	49,035	21,584	231,249	137,020	277,796
$6,000 under $7,000	641,912	859,516	757,146	682,676	4,432,126	647,514	4,081,314	105,245	283,961	50,537	11,554	244,466	113,606	414,615
$7,000 under $8,000	691,054	899,711	1,015,040	759,397	5,676,258	722,843	5,277,191	111,015	269,635	54,221	26,620	317,836	169,032	582,555
$8,000 under $9,000	705,080	817,257	1,216,766	751,158	6,392,881	727,881	5,994,589	105,450	292,891	70,224	25,759	331,262	137,338	722,222
$9,000 under $10,000	716,350	944,723	1,344,954	802,067	7,609,535	776,699	7,183,762	103,659	291,695	82,108	52,303	416,042	155,941	894,808
$10,000 under $15,000	2,731,836	3,184,211	6,580,188	2,493,608	30,278,854	2,416,031	28,287,011	339,661	1,315,367	319,063	128,218	1,563,641	826,503	4,079,311
$15,000 under $20,000	1,159,530	1,979,496	3,887,882	864,818	14,705,520	828,851	13,276,751	147,104	899,725	208,854	123,940	687,749	541,540	2,304,305
$20,000 under $25,000	399,723	1,261,594	1,784,048	285,296	6,289,192	261,199	5,119,288	74,150	701,441	107,919	107,451	254,188	430,592	1,108,607
$25,000 under $30,000	171,127	863,529	983,671	111,098	3,030,233	96,935	2,193,621	41,954	526,918	57,001	71,400	103,975	279,477	592,720
$30,000 under $50,000	217,471	1,974,309	1,999,597	123,536	4,586,057	98,985	2,566,180	65,231	1,306,722	82,856	202,735	119,403	574,258	1,053,221
$50,000 under $100,000	91,765	1,837,353	1,988,966	48,515	3,197,951	37,361	1,424,514	32,093	969,927	39,175	267,795	47,910	566,421	1,001,849
$100,000 under $200,000	21,478	1,027,260	1,127,550	9,537	1,253,957	7,507	443,715	6,824	298,018	8,475	213,089	9,456	304,389	498,291
$200,000 under $500,000	5,695	656,157	723,541	2,225	638,300	1,798	134,514	1,601	71,441	2,118	245,694	2,218	188,161	276,814
$500,000 under $1,000,000	947	237,099	285,732	387	261,535	325	27,111	293	13,607	378	150,497	387	70,518	120,067
$1,000,000 or more	454	281,953	379,146	175	363,129	147	14,025	123	9,406	175	269,704	175	70,110	174,798
Returns under $5,000	2,895,964	3,706,068	727,434	2,096,935	[1]6,008,618	1,838,713	5,752,509	413,559	159,364	134,262	91,024	525,086	261,761	249,054
Returns $5,000 under $10,000	3,409,920	4,517,532	4,948,404	3,647,324	27,706,111	3,479,135	25,796,238	529,858	1,373,001	306,125	137,820	1,540,855	712,937	2,891,996
Returns $10,000 under $15,000	2,731,836	3,184,211	6,580,188	2,493,608	30,278,854	2,416,031	28,287,011	339,661	1,315,367	319,063	128,218	1,563,641	826,503	4,079,311
Returns $15,000 or more	2,068,190	10,118,749	13,160,133	1,445,587	34,325,872	1,333,108	25,199,718	369,373	4,797,206	506,951	1,652,305	1,225,461	3,025,465	7,130,671

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

Table 2.9—EXEMPTIONS BY TYPE, NUMBER OF EXEMPTIONS, SOURCES OF INCOME, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of exemptions other than age or blindness—Continued																	
	Four											Five						
	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business net income or loss		Sales of property net gain or loss		All other income		Income tax after credits	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business net income or loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
Total	9,344,352	[2]106,256,631	8,794,409	92,510,058	1,754,886	9,629,982	1,310,111	1,970,755	4,737,225	3,569,610	14,618,142	5,799,447	[1]70,388,269	5,433,022	59,860,859	1,198,525	7,663,900
No adjusted gross income	54,273	[2]323,646	26,814	201,082	37,175	[2]369,056	15,334	43,764	33,882	[2]97,515	-	24,748	[2]234,632	10,309	80,737	19,991	[2]246,353
Under $600	35,191	12,023	26,726	43,196	10,996	[2]4,251	16,616	10,990	9,142	3,490	-	24,892	9,890	18,917	26,110	11,033	[2]28,344
$600 under $1,000	28,990	23,393	22,547	20,151	10,271	65					-	21,067	17,011	15,883	14,903	7,019	280
$1,000 under $2,000	147,293	229,948	123,803	193,275	33,724	15,610			31,019	16,019	-	75,308	115,838	62,881	108,587	17,196	9,230
$2,000 under $3,000	278,247	708,490	247,042	620,248	57,870	67,210	18,091	4,698	56,171	33,886	57	110,269	282,809	95,441	249,132	27,680	31,888
$3,000 under $4,000	352,137	1,230,645	319,400	1,128,364	73,893	100,567	21,148	8,191	68,439	35,391	19,604	171,326	603,212	149,576	527,552	44,345	76,687
$4,000 under $5,000	473,595	2,137,994	426,368	1,912,341	106,269	231,508	37,140	11,660	108,693	41,637	80,410	237,503	1,068,310	215,210	925,679	60,641	127,428
$5,000 under $6,000	482,131	2,654,613	448,794	2,387,740	101,734	266,042	38,294	9,472	150,327	51,667	151,693	346,438	1,913,716	322,615	1,743,175	80,687	170,207
$6,000 under $7,000	604,872	3,924,101	567,196	3,642,482	104,839	284,903	36,694	17,328	181,871	43,249	283,858	342,612	2,226,670	314,308	1,999,175	74,356	209,450
$7,000 under $8,000	736,802	5,537,076	702,159	5,196,174	120,130	308,415	58,788	15,354	289,070	111,484	467,540	410,371	3,093,436	389,321	2,892,832	70,112	209,292
$8,000 under $9,000	743,229	6,322,895	715,559	6,010,691	101,836	278,497	53,400	25,478	296,581	81,616	596,612	475,388	4,037,904	461,493	3,840,143	71,897	193,855
$9,000 under $10,000	774,566	7,372,997	746,068	6,960,788	114,816	379,087	59,147	21,122	353,194	90,099	769,844	494,622	4,690,575	479,055	4,453,586	74,881	230,984
$10,000 under $15,000	2,895,403	35,259,176	2,818,598	33,369,233	402,286	1,525,139	338,497	119,257	1,730,084	569,157	4,264,610	1,845,763	22,446,052	1,790,234	21,237,605	271,138	1,037,545
$15,000 under $20,000	1,025,394	17,445,329	986,848	15,868,553	188,502	1,150,156	246,811	139,882	783,275	463,587	2,520,237	689,843	11,746,412	655,571	10,641,801	133,358	887,990
$20,000 under $25,000	336,641	7,437,862	307,484	6,138,675	95,647	990,148	134,525	105,109	290,710	294,897	1,219,254	233,229	5,144,284	213,486	4,239,075	68,770	689,530
$25,000 under $30,000	140,144	3,799,225	122,894	2,826,815	52,376	699,953	71,085	77,950	128,034	239,865	686,565	98,551	2,679,182	85,431	1,989,532	38,635	533,169
$30,000 under $50,000	162,351	6,067,585	129,916	3,633,676	91,080	1,788,058	105,166	206,508	155,174	540,963	1,331,309	133,929	5,039,044	105,352	2,825,996	79,715	1,733,771
$50,000 under $100,000	60,477	3,927,590	46,125	1,738,267	41,892	1,466,645	47,899	271,085	59,028	502,916	1,191,814	53,077	3,513,819	39,503	1,572,376	38,723	1,366,325
$100,000 under $200,000	10,027	1,311,756	7,928	455,397	7,581	383,673	9,008	227,978	9,950	252,715	507,944	8,533	1,099,910	6,779	360,212	6,810	370,228
$200,000 under $500,000	2,072	595,788	1,699	130,389	1,558	61,680	1,956	247,988	2,065	157,720	257,218	1,566	446,572	1,298	97,583	1,227	48,895
$500,000 under $1,000,000	357	234,570	301	22,044	285	7,790	352	148,958	356	56,105	103,697	280	187,631	239	20,883	211	7,332
$1,000,000 or more	160	347,221	140	10,477	126	[2]1,857	160	257,983	160	80,662	165,876	132	260,624	120	14,185	100	4,511
Returns under $5,000	1,369,726	[1]4,018,846	1,192,700	4,118,657	330,198	41,654	108,329	79,301	307,346	32,908	100,070	665,113	[1]1,862,437	568,217	1,932,698	187,905	[2]29,184
Returns $5,000 under $10,000	3,341,600	25,811,681	3,179,776	24,197,875	543,355	1,516,943	246,323	88,754	1,271,043	378,115	2,269,547	2,069,431	15,962,300	1,966,792	14,928,911	371,933	1,013,788
Returns $10,000 under $15,000	2,895,403	35,259,176	2,818,598	33,369,233	402,286	1,525,139	338,497	119,257	1,730,084	569,157	4,264,610	1,845,763	22,446,052	1,790,234	21,237,605	271,138	1,037,545
Returns $15,000 or more	1,737,623	41,166,927	1,603,335	30,824,294	479,047	6,546,245	616,962	1,683,441	1,428,752	2,589,429	7,983,914	1,219,140	30,117,479	1,107,779	21,761,642	367,549	5,641,750

Adjusted gross income classes	Number of exemptions other than age or blindness—Continued																	
	Five—Continued					Six or more												
	Sales or property net gain or loss		All other income		Income tax after credits	Number of returns	Number of exemptions other than age or blindness	Adjusted gross income	Salaries and wages (gross)		Business net income or loss		Sales or property net gain or loss		Investment and other income	
	Number of returns	Amount	Number of returns	Amount					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Total	849,650	1,476,602	2,910,301	2,243,768	9,307,703	5,666,797	38,771,198	[1]66,504,183	5,296,181	56,248,255	1,144,996	7,773,802	775,364	1,459,215	2,400,727	1,805,432
No adjusted gross income	7,864	28,029	14,876	[2]48,128	-	36,626	246,798	[2]230,718	22,949	160,534	28,084	[2]299,341	10,338	41,891	14,433	[2]41,102
Under $600	12,778	2,323	9,210	17,912	-	13,978	95,505	4,923	26,015	28,820	8,371	[2]10,405	4,001	2,641	6,793	2,341
$600 under $1,000			10,179	[2]1,150	-	21,499	137,420	17,390			7,575	[2]555			12,231	5,725
$1,000 under $2,000			16,525	5,225	-	68,574	496,752	103,942	55,726	100,293	21,628	4,653	13,240	9,602	13,852	452
$2,000 under $3,000	17,245	4,453	29,105	12,182	1,151	106,901	733,963	273,471	94,091	238,522	24,921	28,917	13,306	12,248	24,490	13,402
$3,000 under $4,000						167,507	1,161,196	592,557	147,378	519,827	47,146	56,865				
$4,000 under $5,000	22,499	9,539	52,178	24,846	20,537	313,326	2,221,971	1,413,247	290,113	1,281,434	64,198	127,984	18,798	13,226	45,886	14,349
$5,000 under $6,000	19,225	11,689	81,229	20,952	74,087	285,873	2,003,775	1,582,337	261,248	1,418,484	64,425	159,994	18,636	8,671	53,824	15,246
$6,000 under $7,000	21,944	8,050	114,063	43,803	117,642	404,765	2,798,177	2,633,249	380,320	2,434,710	71,339	203,466	29,245	21,904	79,771	14,089
$7,000 under $8,000	32,660	7,260	136,985	28,958	213,525	480,963	3,298,128	3,609,045	459,568	3,337,561	81,436	249,494	30,263	15,079	124,626	39,829
$8,000 under $9,000	34,148	11,563	204,003	43,616	310,197	499,787	3,437,233	4,235,491	481,608	4,024,032	82,230	222,604	43,214	10,316	188,336	24,095
$9,000 under $10,000	32,539	9,830	213,933	46,171	415,770	473,804	3,244,681	4,500,513	456,805	4,240,385	66,625	256,184	41,168	23,320	182,530	24,400
$10,000 under $15,000	218,146	73,338	1,058,304	304,347	2,437,153	1,747,908	11,850,610	21,252,023	1,687,998	20,023,758	251,376	1,075,844	203,600	70,932	857,726	249,702
$15,000 under $20,000	155,915	92,201	493,777	237,108	1,564,489	593,509	3,991,607	10,097,423	562,292	9,067,921	114,349	848,504	120,904	78,140	400,429	202,337
$20,000 under $25,000	87,656	79,635	198,372	186,449	788,727	181,317	1,230,809	4,015,951	161,650	3,219,326	55,928	633,416	66,165	53,562	146,522	150,002
$25,000 under $30,000	50,666	65,684	89,744	131,137	458,045	85,532	572,109	2,320,412	70,755	1,627,116	35,681	554,385	42,857	59,389	75,866	106,369
$30,000 under $50,000	84,848	159,691	125,508	402,341	1,056,969	120,729	811,693	4,518,676	92,264	2,518,287	72,201	1,660,449	70,354	153,440	111,364	252,488
$50,000 under $100,000	41,956	223,150	51,894	397,158	1,034,511	53,756	367,151	3,517,078	37,327	1,459,567	39,395	1,588,431	40,223	187,041	51,732	332,174
$100,000 under $200,000	7,655	189,684	8,443	187,597	416,523	8,547	58,691	1,109,779	6,481	415,198	6,649	338,527	7,235	175,792	8,432	189,733
$200,000 under $500,000	1,499	183,321	1,561	118,592	189,958	1,546	10,578	436,487	1,290	97,432	1,171	46,901	1,472	173,911	1,534	119,255
$500,000 under $1,000,000	276	118,341	280	41,495	86,704	237	1,575	158,366	200	17,469	180	[2]1,937	233	98,836	237	44,262
$1,000,000 or more	131	198,821	132	43,157	121,715	113	776	342,541	103	17,579	88	29,422	112	249,274	113	46,284
Returns under $5,000	60,386	44,344	132,073	10,888	21,688	728,411	5,093,605	[1]2,174,811	636,272	2,329,429	201,923	[2]91,883	59,683	79,608	117,685	[2]4,833
Returns $5,000 under $10,000	140,516	48,392	750,213	183,500	1,131,222	2,145,192	14,781,994	16,560,636	2,039,549	15,455,172	366,055	1,091,741	162,526	79,290	629,087	117,658
Returns $10,000 under $15,000	218,146	73,338	1,058,304	304,347	2,437,153	1,747,908	11,850,610	21,252,023	1,687,998	20,023,758	251,376	1,075,844	203,600	70,932	857,726	249,702
Returns $15,000 or more	430,602	1,310,528	969,711	1,745,033	5,717,638	1,045,286	7,044,989	26,516,714	932,362	18,439,895	325,642	5,698,098	349,555	1,229,385	796,229	1,442,903

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

[1]Adjusted gross income less deficit. [2]Deficit.

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

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Section 3

Tax Computation and Tax Rates

INTRODUCTION

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

(1) his income subject to tax. Generally this was adjusted gross income minus the personal deductions and exemptions he was entitled to take.

(2) the type of tax computation used,

(3) his marital status, which determined the tax rate schedule applicable,

(4) any tax credits he was entitled to apply against the income tax,

(5) the surcharge, and

(6) any additional tax. The self-employment tax or the tax from recomputing prior year investment credit increased the total tax liability.

INCOME SUBJECT TO TAX

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

REGULAR METHOD OF TAX COMPUTATION

The "regular" method of applying the graduated combination of normal tax and surtax rates to brackets of "taxable income" was used on 63.5 million returns.

Table 3A provides a summary of the type of tax computation used by taxpayers. Returns with the "regular" method only, accounted for all but 700,000 of the returns with income subject to tax. Of the $388.1 billion of income subject to tax, all but $26.4 billion was reported on returns with regular tax.

ALTERNATIVE METHOD OF TAX COMPUTATION

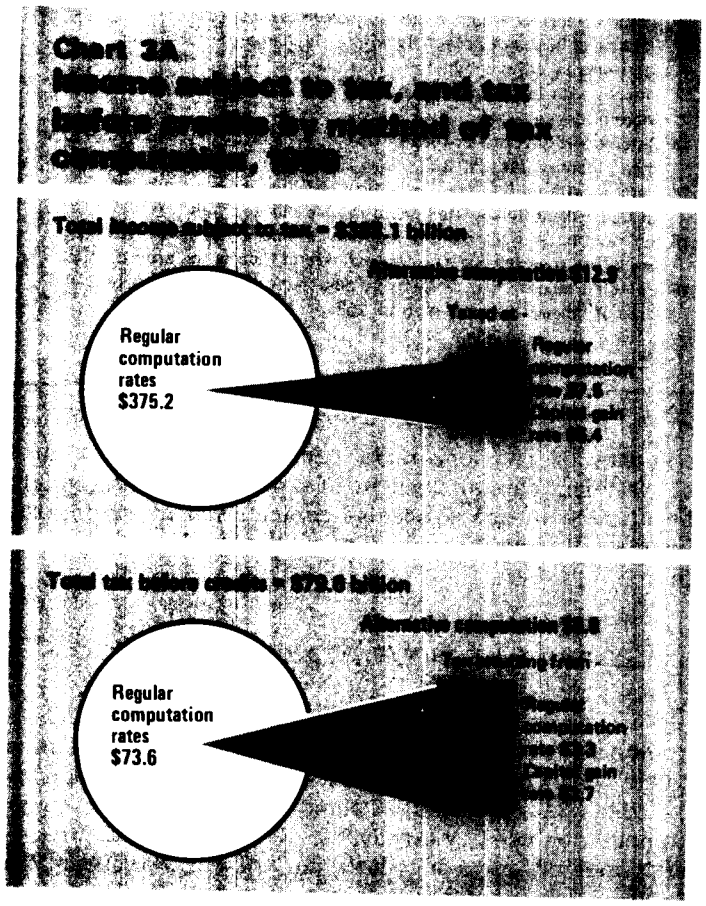
This method of tax computation applied only to those taxpayers with large amounts of capital gains. The advantage of using the alternative method was that the taxable half of the net long-term capital gain (in excess of net short-term capital loss) was taxed at a 50 per-

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

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Type of computation[1]	Number of returns	Adjusted gross income	Taxable income	Income subject to tax	One-half excess long-term gain	Income tax before credits	Surcharge
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	64,219,186	590,296,715	388,819,730	388,131,158	14,411,446	79,543,442	7,693,489
Returns with normal tax and surtax only[2]	63,518,927	557,060,054	361,748,799	361,748,799	8,677,320	69,349,444	6,716,249
Returns with alternative tax, total	101,260	14,276,731	11,809,548	11,848,344	5,111,298	5,491,307	548,888
With excess of net long-term capital gain over net short-term capital loss under $50,000:							
With capital gains tax only	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With capital gains and normal tax and surtax	73,642	6,854,022	5,528,462	5,528,462	416,111	2,418,654	241,149
With excess of net long-term capital gain over net short-term capital loss $50,000 or more:							
With capital gains tax only	1,221	938,125	794,845	834,170	834,170	417,085	41,702
With capital gains and normal tax and surtax	26,387	6,483,947	5,485,710	5,485,710	3,861,015	2,654,858	265,205
Returns with income averaging, total	592,931	18,959,930	15,261,383	14,534,015	622,828	4,301,792	429,071
With normal tax and surtax only	583,464	17,652,048	14,179,505	13,467,913	349,337	3,794,526	378,482
With alternative tax	9,467	1,307,882	1,081,878	1,066,102	273,491	507,266	50,589

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Prior year delinquent returns are included in the type of computation applicable to them.
[2]Does not include returns with income averaging.
NOTE: Amount detail may not add to total because of rounding.



cent rate. The effect of this was that the maximum rate amounted to 25 percent on the total net long-term capital gain. Any taxable income in excess of capital gain was subject to normal tax and surtax rates. For some individuals with alternative tax, capital gain exceeded taxable income. Because it resulted in less tax, the capital gain and not "taxable income" became the "income subject to tax" which was used for the statistics.

Where taxpayers with capital gains found that the highest marginal tax rate applicable to them was less than 50 percent, the normal tax and surtax rates were used for the whole of their taxable income. Therefore, in order to use the alternative method advantageously a taxpayer must have had taxable income exceeding $26,000 if he filed a separate return, $52,000 if he filed a joint return, and $38,000 if he filed a head of household return. However, the 101,000 returns with alternative tax represented less than 2 percent of the 6.7 million returns showing a net long-term capital gain in excess of any net short-term capital loss.

Taxpayers using the alternative method of tax computation had an income subject to tax totaling $12.9 billion. Chart 3A shows that $5.4 billion of income subject to tax was taxed at the capital gains rate and $7.5 billion at the normal tax and surtax rates (regular computation).

The resulting income tax before credits amounted to $6.0 billion. Of this amount, $2.7 billion was based on the capital gains rate and $3.3 billion on the normal tax and surtax rates.

Of the amount taxed at the capital gains rate, $0.3 billion was reported by taxpayers using the income averaging computation (described below) in connection with the alternative tax.

RETURNS WITH INCOME AVERAGING

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

As table 3B shows nearly 593,000 returns indicated use of income averaging. The total tax savings amounted to $294 million. The average tax saving was $495. Only returns showing adjusted gross income of $30,000 or more reflected a higher than average saving.

The range of average tax savings derived from the use of income averaging for 1969 was wide. The average saving on returns with adjusted gross income under

Table 3B.—SELECTED CHARACTERISTICS OF TAXPAYERS USING INCOME AVERAGING BY ADJUSTED GROSS INCOME CLASSES
[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Salaries and wages	Sales of capital assets net gain less loss	Income subject to tax	Income tax before income averaging[1]	Income tax after income averaging[2]	Tax savings due to income averaging	Average tax savings (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand total	592,931	18,959,930	9,234,582	634,945	14,534,015	4,595,483	4,301,792	293,721	495
Taxable returns, total	592,114	18,944,422	9,232,553	634,369	14,524,386	4,592,639	4,299,526	293,146	495
Under $5,000	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	14,842	127,699	78,195	484	84,148	16,305	14,857	1,446	97
$10,000 under $15,000	84,256	1,071,938	659,333	7,710	733,746	147,345	137,063	10,282	122
$15,000 under $20,000	109,772	1,931,814	1,197,203	20,026	1,375,261	293,429	274,569	18,861	171
$20,000 under $25,000	94,589	2,113,500	1,236,516	31,597	1,558,521	354,675	332,383	22,292	235
$25,000 under $30,000	71,744	1,965,303	1,124,105	28,898	1,469,423	358,667	335,447	23,219	323
$30,000 under $50,000	134,901	5,127,310	2,426,084	102,924	3,940,919	1,148,361	1,059,380	88,989	659
$50,000 under $100,000	68,533	4,486,854	1,822,194	146,456	3,591,286	1,376,401	1,285,220	91,209	1,330
$100,000 under $200,000	11,689	1,513,208	565,619	87,577	1,255,091	611,727	585,019	26,711	2,284
$200,000 under $500,000	1,611	432,132	109,781	80,829	355,384	199,417	191,657	7,756	4,816
$500,000 under $1,000,000	128	85,758	10,999	52,003	76,604	41,874	40,633	1,241	9,694
$1,000,000 or more	49	88,906	2,524	75,865	84,003	44,438	43,298	1,140	23,260
Nontaxable returns	817	15,509	2,029	576	9,628	2,844	2,267	575	704

[1]Tax computed under the regular computation method. Does not include surcharge.
[2]Tax computed under the income averaging method. Does not include surcharge.

$15,000 was only $97. On returns with adjusted gross income $1,000,000 or more the average saving amounted to $23,260. In general, tax saving, as a percent of income tax before income averaging, was proportionately higher at the lower income levels. This was due principally to the effects of the graduated tax rates and to the tendency for higher incomes to reflect capital gains as a major source of income. Net long-term capital gain could not be included in averageable income. Also excluded from the averaging computation was income derived from gifts, inherited property, and wagering.

TAX RATE SCHEDULES

A tax rate is the percentage used to denote the rate at which all or a portion of an individual's income was taxed. Tax rates were used to classify data for five tables included in this report. Four of the tables (3.3-3.6) show the amount of income subject to tax by the rates at which it was taxed, in other words, the income on each return was subdivided into the amount taxed per tax rate. In table 3.7 a greater amount of information from each return is classified by the highest rate used by a taxpayer in computing his tax.

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

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

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

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

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

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

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

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

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

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

Tax generated at marginal rate (column 6, table 3.7) was that portion of the tax liability on a return that was computed at the highest rate applicable to the return.

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

EXAMPLE 1

Derivation of Income Subject to Tax:

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

Derivation of Tax on Income Subject to Tax:

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

EXAMPLE 2

Derivation of Income Subject to Tax:

$70,000	Adjusted gross income (including 1/2 excess net long-term capital gain of $5,000)
-3,800	Itemized deductions
$66,200	Balance
-1,200	Exemptions
$65,000	Tentative income subject to tax
	Income subject to tax—
$5,000	For capital gains tax
$60,000	For normal tax and surtax
$65,000	Total income subject to tax

Derivation of Tax on Income Subject to Tax:

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

Derivation of Capital Gains Tax:

$5,000	of income subject to tax taxed at 50.0%	$2,500
$65,000	Total tax	$24,800

EXAMPLE 3

Derivation of Income Subject to Tax:

$250,000	Adjusted gross income (including 1/2 excess net long-term capital gain of $245,000)
-13,800	Itemized deductions
$236,200	Balance
-1,200	Exemptions
$235,000	Tentative income subject to tax
	Income subject to tax—
$245,000	For capital gains tax
---	For normal tax and surtax
$245,000	Total income subject to tax

Derivation of Tax on Income Subject to Tax:

$235,000	Tentatively taxed at normal tax and surtax rates from tax rate schedule II.	$135,480

(above tax greater than capital gains tax—taxpayer uses derivation below)

Derivation of Capital Gains Tax:

$245,000	of income subject to tax taxed at 50.0%	$122,500
$245,000	Total tax	$122,500

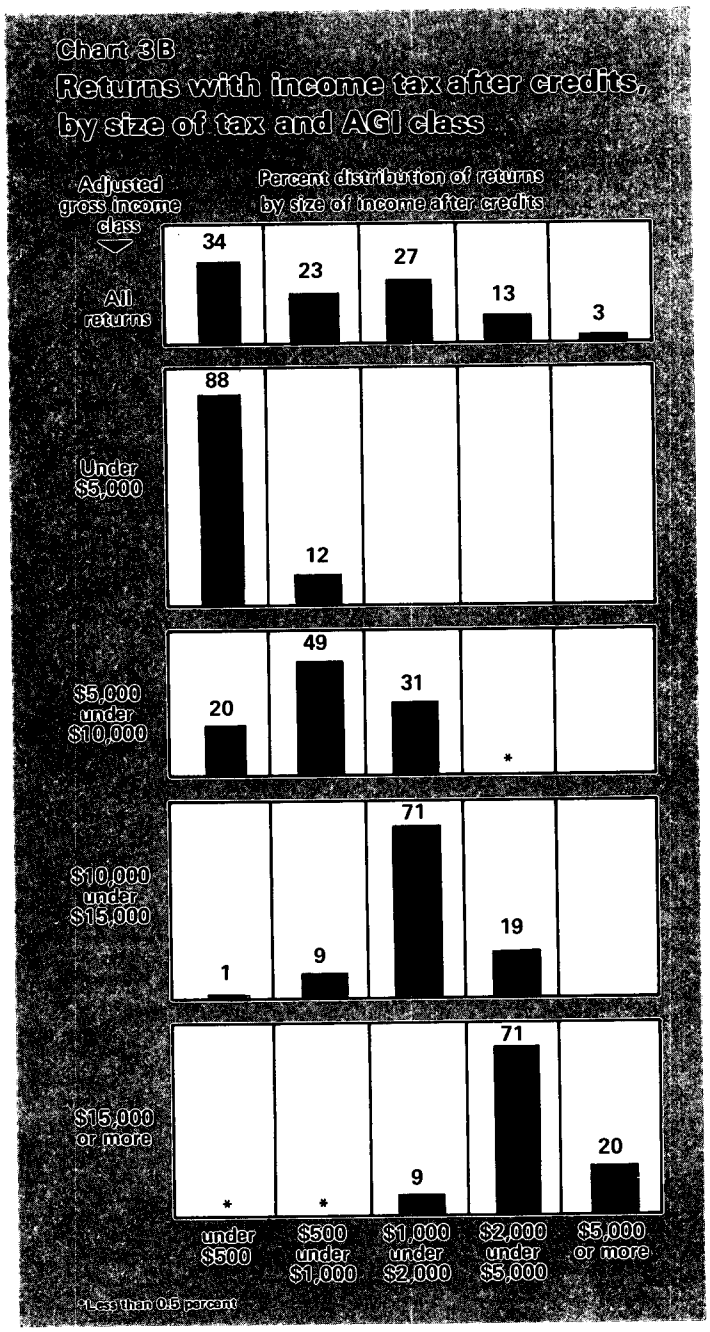
Tax rate	Returns with tax rate as marginal rate: Number of returns	Adjusted gross income (Dollars)	Income subject to tax (Dollars)	Total income tax before credits (Dollars)	Income taxed at marginal rate (Dollars)	Tax generated at marginal rate (Dollars)	Returns with any tax generated at tax rate: Number of returns	Income taxed at tax rate (Dollars)	Tax generated at tax rate (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(10)	(11)	(12)
Example 1.—Data Reported on Joint Return With Normal Tax and Surtax Only									
14.0 percent							1	1,000	140
15.0 percent							1	1,000	150
16.0 percent							1	1,000	160
17.0 percent							1	1,000	170
19.0 percent							1	4,000	760
22.0 percent	1	16,000	11,000	2,040	3,000	660	1	3,000	660
Example 2.—Data Reported on Joint Return With Capital Gains Tax and Normal Tax and Surtax									
14.0 percent							1	1,000	140
15.0 percent							1	1,000	150
16.0 percent							1	1,000	160
17.0 percent							1	1,000	170
19.0 percent							1	4,000	760
22.0 percent							1	4,000	880
25.0 percent							1	4,000	1,000
28.0 percent							1	4,000	1,120
32.0 percent							1	4,000	1,280
36.0 percent							1	4,000	1,440
39.0 percent							1	4,000	1,560
42.0 percent							1	4,000	1,680
45.0 percent							1	4,000	1,800
48.0 percent							1	4,000	1,920
50.0 percent							1	8,000	4,000
50.0 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	[1]1	[2]70,000	[2]65,000	24,800	5,000	2,500			
53.0 percent	1	70,000	65,000	24,800	8,000	4,240	1	5,000	2,500
							1	8,000	4,240
Example 3.—Data Reported on Joint Return With Capital Gains Tax Only									
50.0 percent (alternative tax computation returns with capital gains tax only)	1	250,000	245,000	122,500	245,000	122,500	1	245,000	122,500
Summary of Data Reported on the Above Three Joint Returns									
Total	3	336,000	321,000	149,340	261,000	129,900	[3]3	321,000	149,340
14.0 percent							2	2,000	280
15.0 percent							2	2,000	300
16.0 percent							2	2,000	320
17.0 percent							2	2,000	340
19.0 percent							2	8,000	1,520
22.0 percent	1	16,000	11,000	2,040	3,000	660	2	7,000	1,540
25.0 percent							1	4,000	1,000
28.0 percent							1	4,000	1,120
32.0 percent							1	4,000	1,280
36.0 percent							1	4,000	1,440
39.0 percent							1	4,000	1,560
42.0 percent							1	4,000	1,680
45.0 percent							1	4,000	1,800
48.0 percent							1	4,000	1,920
50.0 percent							1	8,000	4,000
50.0 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	[1]1	[2]70,000	[2]65,000	[2]24,800	5,000	2,500			
50.0 percent (alternative tax computation returns with capital gains tax only)	1	250,000	245,000	122,500	245,000	122,500	1	5,000	2,500
53.0 percent	1	70,000	65,000	24,800	8,000	4,240	1	245,000	122,500
							1	8,000	4,240

[1]This return is not included in the total because it already appears in the class which is its marginal normal tax and surtax rates.
[2]This amount is not included in the total for the reason stated in footnote 1.
[3]This total is not the sum of the following tax rate classes because many returns have a tax base taxed at more than one rate
NOTE: Columns 7, 8, and 9 of table 3.7 are not shown because they have no application to the above example.

It was obtained by applying the tax rate in the stub to the amount in column 5.

Income taxed at tax rate (column 11, table 3.7) was the income spread according to the applicable tax rate classes to which it was subject. For example, a joint return with an $11,000 income subject to tax (at the combined normal tax and surtax rates) would have $1,000 taxed at 14 percent, $1,000 taxed at 15 percent, $1,000 taxed at 16 percent, $1,000 taxed at 17 percent, $4,000 taxed at 19 percent, and $3,000 taxed at 22 percent.

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



SIZE OF INCOME TAX

As illustrated in chart 3B, based on tables 3.15 and 3.16, a tax liability of less than $500 was reported on about 34 percent of all taxable returns for 1969. Of the 63.7 million returns with income tax after credits, only about 0.6 million indicated a tax of $10,000 or more, including some 49,000 returns which showed a tax liability of $50,000 or more for the year.

Statistics of Income has provided additional information beginning with 1967 on nontaxable returns, in particular, those with adjusted gross income of $100,000 or more. Table 3.16 shows that within this same class there were other returns that were just "barely taxable." The table shows, for example, that for 1969 there were 11 returns with adjusted gross income of $100,000 or more, that showed an income tax liability of less than $100, while 17 returns showed a tax liability of $100 but under $200, and 15 a liability of $200 but under $300.

TAX SURCHARGE

After the taxpayer computed his regular tax liability, he then had to increase this amount by 10 percent of the tax reduced by any retirement income credit. This addition to tax constituted the tax surcharge imposed for the period January 1, 1969, through December 31, 1969.

The discussion of the tax surcharge in section 1 explains why the total surcharge amounted to less than 10 percent of the income tax before credits shown in this report.

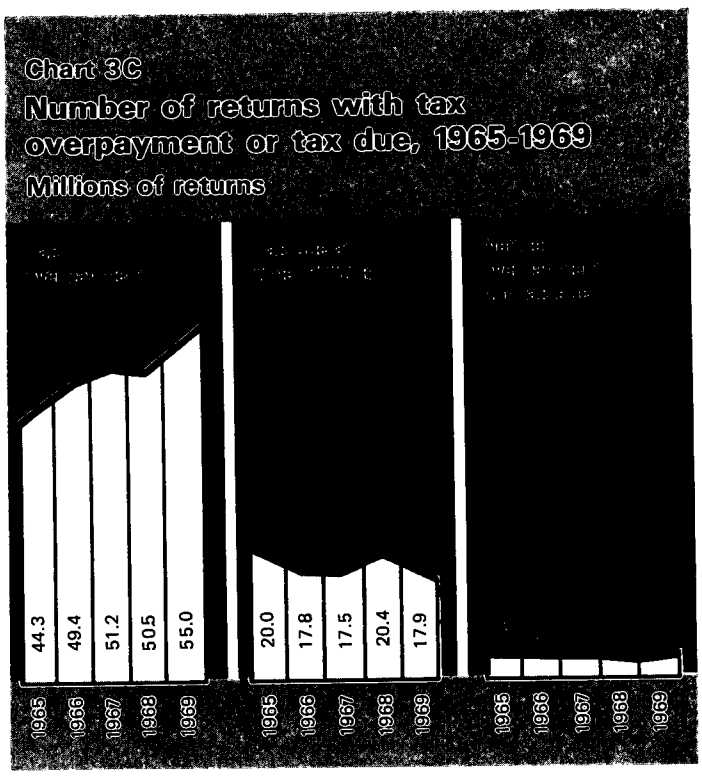


Table 3C.—TAX OVERPAYMENTS AND TAX DUE AT TIME OF FILING BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Adjusted gross income classes	Returns with tax overpayment							
	Number of returns	Total tax liability[1]	Taxpayments[2]	Overpayments	Refund		Credit on 1970 tax	
					Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	54,948,639	49,395,111	63,991,106	14,609,628	53,075,526	13,070,500	2,232,883	1,539,139
Under $5,000	23,521,616	3,516,527	6,644,428	3,129,609	23,030,617	2,977,809	587,155	151,802
$5,000 under $10,000	16,970,924	13,493,291	17,904,305	4,422,037	16,465,382	4,241,240	601,067	180,799
$10,000 under $15,000	9,941,675	15,100,448	18,716,786	3,616,498	9,639,743	3,456,776	360,065	159,721
$15,000 or more	4,514,424	17,284,845	20,725,587	3,441,484	3,939,784	2,394,675	684,596	1,046,817

Adjusted gross income classes	Returns with tax due at time of filing								Returns with neither overpayment nor tax due		
	Number of returns	Total tax liability[1]	Tax-payment[2]	Tax due	Amount paid at time of filing		Balance due after remittance		Number of returns	Total tax liability[2]	Tax-payment[2]
					Number of returns	Amount	Number of returns	Amount			
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	17,904,119	38,829,270	28,350,473	10,478,797	15,641,946	9,316,953	6,007,878	1,161,849	2,981,630	299,779	299,775
Under $5,000	5,167,621	1,424,831	837,299	587,532	4,288,523	474,531	2,392,759	113,018	2,714,363	57,416	57,412
$5,000 under $10,000	5,487,169	5,244,564	3,881,839	1,362,725	4,650,466	1,135,567	1,846,712	227,171	199,435	110,064	110,064
$10,000 under $15,000	3,660,223	6,809,716	5,530,431	1,279,285	3,312,512	1,119,558	951,651	159,767	47,494	66,904	66,904
$15,000 or more	3,589,106	25,350,159	18,100,904	7,249,255	3,390,445	6,587,297	816,756	661,893	18,673	65,395	65,395

[1]Includes income tax after credits (including surcharge) plus self-employment tax, and tax from recomputing prior year investment credit.
[2]Taxpayments include tax withheld, payments on 1969 declarations, excess social security tax withheld, and refundable taxes withheld.
NOTE: Amount detail may not add to total because of rounding.

Table 3D.—RETURNS WITH TAX OVERPAYMENT BY SIZE OF OVERPAYMENT

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Size of tax overpayment	Number of returns	Total tax liability[1]	Total overpayments	Refund		Credit on 1970 tax		Payments on 1969 declarations		Other tax payments[2]
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	54,948,639	49,395,111	14,609,628	53,075,526	13,070,500	2,232,883	1,539,139	3,211,696	7,451,792	56,539,349
Under $25	5,052,384	2,641,576	73,731	4,868,716	71,365	185,535	2,366	295,425	185,855	2,517,628
$25 under $50	4,352,865	2,348,317	160,580	4,214,617	155,339	139,226	5,241	238,126	165,704	2,343,210
$50 under $75	4,355,742	2,543,977	270,452	4,219,794	261,699	145,223	8,753	207,653	141,015	2,673,379
$75 under $100	4,289,488	2,465,229	374,656	4,184,524	365,020	112,558	9,636	166,896	132,307	2,707,439
$100 under $125	4,887,705	2,768,760	548,612	4,800,335	538,536	92,852	10,076	171,519	123,421	3,193,743
$125 under $150	4,717,467	2,901,593	644,428	4,629,145	632,101	92,800	12,327	142,807	131,475	3,414,563
$150 under $200	5,803,399	4,533,887	995,900	5,651,355	967,396	172,894	28,504	242,967	222,019	5,307,751
$200 under $300	7,064,266	6,990,497	1,737,775	6,858,053	1,681,889	244,155	55,887	361,413	411,372	8,316,667
$300 under $400	4,581,470	5,053,254	1,588,016	4,440,641	1,534,516	167,380	53,500	235,566	346,882	6,294,380
$400 under $500	3,015,558	3,718,865	1,348,232	2,909,022	1,296,590	123,932	51,643	172,514	296,984	4,770,169
$500 or more	6,828,295	13,429,155	6,867,247	6,299,324	5,566,049	756,328	1,301,205	976,810	5,294,758	15,000,420

[1]Includes income tax after credits plus self-employment tax and tax from recomputing prior year investment credit.
[2]Includes excess social security taxes withheld and other taxpayment credits.

Table 3E.—RETURNS WITH TAX DUE BY SIZE OF TAX DUE

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Size of tax due	Number of returns	Total tax liability[1]	Tax withheld	Payments on 1969 declaration		Tax due at time of filing	Balance due after remittance	
				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	17,904,119	38,829,270	18,503,714	3,905,692	9,848,809	10,478,797	6,007,878	1,161,849
$1 under $25	2,883,724	2,386,705	2,186,572	271,493	165,573	34,566	1,290,228	6,206
$25 under $50	2,015,210	1,910,412	1,673,626	269,128	163,200	73,531	742,325	11,501
$50 under $75	1,602,676	1,689,667	1,422,773	227,592	168,413	98,553	377,557	15,503
$75 under $100	1,281,780	1,468,389	1,196,001	190,183	161,912	110,497	445,053	16,008
$100 under $125	1,035,069	1,257,923	995,279	164,180	147,643	115,037	335,385	17,647
$125 under $150	825,613	1,099,172	850,641	158,107	135,628	112,979	258,763	18,351
$150 under $200	1,293,878	1,860,983	1,392,176	237,557	244,573	224,361	421,917	35,526
$200 under $300	1,698,863	2,706,530	1,834,691	390,757	457,189	415,211	514,035	59,105
$300 under $400	1,044,199	1,905,410	1,175,213	265,446	368,414	362,146	307,968	47,212
$400 under $500	720,564	1,440,206	794,903	217,454	323,669	321,717	197,550	36,775
$500 or more	3,502,543	21,103,872	4,981,839	1,513,795	7,512,595	8,610,201	917,097	898,016

[1]Tax after credits plus self-employment tax plus tax from recomputing prior year investment credit.
NOTE: Amount detail may not add to total because of rounding.

METHOD OF TAXPAYMENT

Individuals satisfied their tax liability primarily through tax withholding on wages, payments on estimated tax, and payments with the return when filed. If the provisional payments were in excess of the tax liability for the year, the excess amount could be refunded or applied as a credit against the following year's tax. Returns seldom showed that prepayments of tax exactly equaled their tax bill. Table 3C summarizes tax overpayment and tax due at time of filing.

OVERPAYMENT OF TAX AND TAX DUE AT TIME OF FILING

Almost 55 million returns showed an overpayment of tax, an increase of 4.5 million returns over 1968. As table 3C indicates, the overpayment totalled $14.6 billion, 29.6 percent more than the income tax liability. Some 53 million returns specified that all or part of the overpayment be refunded. The total refund claimed was $13.1 billion, compared with $9.8 billion for 1968. There were over 2 million returns on which all or part of the overpayment were credited to tax for 1970. About 360,000 returns indicated both a refund and a credit on their 1970 estimated tax.

There were 17.9 million returns with tax due at time of filing, a decline of over 2.5 million returns from the preceding year. However, the $10.5 billion of tax due at time of filing was only slightly less than the $10.6 billion due a year earlier. Table 3E presents a distribution of returns by size of tax due. The table shows that individual amounts due which were $500 or more accounted for $8.6 billion out of the $10.5 billion total.

Chart 3C illustrates the increase in the number of returns filed with overpayment of tax for the period 1965-1969. While the total number of returns filed during this interval increased 12 percent, the number of returns with a tax overpayment increased 24 percent.

The decrease in tax due, as well as the increase in overpayments for the year, can be traced in part to the timing of the imposition of the 10 percent tax surcharge. The withholding rates reflecting the 10 percent surcharge were effective as of July 13, 1968, whereas the surcharge itself was made retroactive to April 1, 1968. For 1969, on the other hand, both the surcharge and the increased withholding rates were effective for the same period of time--the entire calendar year.

Table 3.1—RETURNS WITH NORMAL TAX AND SURTAX ONLY: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns[1]	Adjusted gross income	Itemized deductions		Standard deduction		Exemptions		Taxable income	Income tax before credits	Surcharge	
			Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	64,104,199	574,704,158	33,332,115	74,042,384	30,772,084	17,776,813	178,364,962	107,018,977	375,866,645	73,643,970	52,154,114	7,094,731
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	(*)	-	(*)	(*)	-	-	(*)	(*)	-	-	-	-
$600 under $1,000	660,578	624,913	11,203	1,526	649,375	190,721	660,578	396,346	36,319	5,157	(*)	(*)
$1,000 under $2,000	5,216,012	7,791,163	343,794	176,851	4,872,218	1,475,667	5,686,659	3,411,995	2,726,649	388,164	328,479	1,149
$2,000 under $3,000	4,615,079	11,504,062	872,901	658,326	3,742,178	1,234,372	6,490,671	3,894,402	5,716,967	850,701	3,051,546	51,699
$3,000 under $4,000	4,833,430	16,860,105	1,384,934	1,298,235	3,448,496	1,377,262	9,107,890	5,464,734	8,719,877	1,359,044	3,146,884	104,469
$4,000 under $5,000	4,752,325	21,388,963	1,720,427	1,936,454	3,031,898	1,457,070	10,440,950	6,264,570	11,730,870	1,872,745	3,453,380	146,996
$5,000 under $6,000	4,691,743	25,778,608	2,048,924	2,602,468	2,642,819	1,462,442	11,645,077	6,987,046	14,726,656	2,411,627	3,860,599	203,274
$6,000 under $7,000	4,503,525	29,258,812	2,103,071	3,022,276	2,400,454	1,570,834	12,637,321	7,582,392	17,083,319	2,847,023	3,982,037	256,192
$7,000 under $8,000	4,661,338	34,936,786	2,474,227	3,904,334	2,187,111	1,623,816	14,229,468	8,537,680	20,870,967	3,523,917	4,403,617	332,228
$8,000 under $9,000	4,372,821	37,128,516	2,579,935	4,559,781	1,792,886	1,492,508	14,314,134	8,588,480	22,487,753	3,836,980	4,240,691	371,518
$9,000 under $10,000	4,163,873	39,534,977	2,597,337	4,938,125	1,566,536	1,470,674	14,184,686	8,510,811	24,615,374	4,248,241	4,110,465	419,601
$10,000 under $15,000	13,634,132	165,431,039	10,022,083	22,413,641	3,612,049	3,596,958	49,187,959	29,512,775	109,907,663	19,721,250	13,588,596	1,960,035
$15,000 under $20,000	4,716,468	80,244,022	4,097,980	11,718,442	618,488	617,492	17,306,424	10,383,854	57,524,244	11,176,629	4,705,880	1,113,449
$20,000 under $25,000	1,534,292	33,899,368	1,405,878	5,077,373	128,414	128,018	5,672,010	3,403,206	25,290,787	5,347,765	1,531,862	532,799
$25,000 under $30,000	644,465	17,513,734	602,821	2,670,907	41,644	41,527	2,433,594	1,460,156	13,341,431	3,056,680	643,202	304,627
$30,000 under $50,000	796,046	29,739,588	764,716	4,675,562	31,330	31,279	3,115,396	1,869,237	23,163,535	6,168,499	794,209	615,093
$50,000 under $100,000	273,156	17,463,132	267,323	2,958,678	5,833	5,831	1,116,865	670,119	13,828,617	4,807,531	272,855	479,750
$100,000 under $200,000	30,012	3,859,721	29,691	834,940	321	309	117,522	70,513	2,953,968	1,352,098	29,956	134,953
$200,000 under $500,000	4,286	1,183,700	4,252	363,030	34	34	15,631	9,378	811,259	455,111	4,278	45,436
$500,000 under $1,000,000	435	288,654	435	107,067	-	-	1,527	916	180,670	114,632	432	11,421
$1,000,000 or more	151	274,296	151	124,287	-	-	482	289	149,720	100,177	151	10,017
Returns under $5,000	20,077,456	58,169,206	4,333,291	4,071,473	15,744,165	5,735,092	32,386,866	19,432,119	28,930,682	4,475,810	9,985,284	304,337
Returns $5,000 under $10,000	22,393,300	166,637,698	11,803,494	19,026,984	10,589,806	7,620,274	67,010,686	40,206,411	99,784,068	16,867,788	20,597,409	1,582,813
Returns $10,000 under $15,000	13,634,132	165,431,039	10,022,083	22,413,641	3,612,049	3,596,958	49,187,959	29,512,775	109,907,663	19,721,250	13,588,596	1,960,035
Returns $15,000 or more	7,999,311	184,466,215	7,173,247	28,530,286	826,064	824,489	29,779,451	17,867,670	137,244,232	32,579,122	7,982,825	3,247,546

Adjusted gross income classes	Tax credits							Income tax after credits				
	Retirement income credit		Investment credit		Foreign tax credit		Other tax credits	Number of returns	Amount	As a percent of—		Average income tax after credits (Dollars)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				Taxable income	Adjusted gross income	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	1,722,412	195,910	1,063,588	227,049	185,104	86,081	180,132	63,606,393	80,051,406	21.3	13.9	1,259
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	(*)	(*)	-	-	(*)	658,904	5,110	14.1	0.8	7
$1,000 under $2,000	83,958	2,606	15,930	535	(*)	(*)	760	5,139,934	385,321	14.1	4.9	74
$2,000 under $3,000	273,236	19,231	24,726	1,692			3,680	4,479,593	877,954	15.4	7.6	195
$3,000 under $4,000	275,875	25,558	50,652	4,902	11,867	1,275	6,154	4,727,114	1,426,968	16.4	8.5	301
$4,000 under $5,000	206,277	21,203	73,245	7,772			6,780	4,691,698	1,983,116	16.9	9.3	422
$5,000 under $6,000	189,312	23,962	79,155	10,120	7,954	2,007	29,120	4,647,962	2,549,803	17.3	9.9	548
$6,000 under $7,000	131,822	19,954	75,528	12,219	6,802	799	19,416	4,473,333	3,051,353	17.9	10.4	682
$7,000 under $8,000	100,859	14,647	69,887	11,903			16,400	4,644,368	3,812,839	18.3	10.9	820
$8,000 under $9,000	75,790	12,053	53,285	9,446	11,381	2,282	11,009	4,366,942	4,174,675	18.6	11.2	955
$9,000 under $10,000	71,909	14,346	55,661	11,138			11,568	4,159,607	4,629,939	18.8	11.7	1,113
$10,000 under $15,000	165,153	22,581	195,024	41,078	33,216	11,281	34,008	13,624,111	21,572,654	19.6	13.0	1,583
$15,000 under $20,000	62,385	8,455	101,498	25,531	22,030	11,159	11,630	4,713,019	12,233,360	21.3	15.2	2,596
$20,000 under $25,000	31,843	4,326	63,524	17,717	16,542	5,901	8,162	1,532,871	5,844,561	23.1	17.2	3,812
$25,000 under $30,000	18,004	2,264	43,193	10,613	14,783	5,710	3,612	644,054	3,339,108	25.0	19.1	5,184
$30,000 under $50,000	24,074	3,078	98,690	30,049	32,082	19,347	4,544	795,232	6,726,850	29.0	22.6	8,458
$50,000 under $100,000	9,848	1,360	52,535	21,664	18,124	14,447	9,520	272,847	5,240,203	37.9	30.0	19,205
$100,000 under $200,000	1,602	224	9,054	7,156	4,139	5,777	1,280	29,965	1,472,609	49.9	38.2	49,143
$200,000 under $500,000	401	53	1,437	2,338	1,016	3,167	1,258	4,261	493,729	60.9	41.7	115,870
$500,000 under $1,000,000	44	6	167	780	112	1,052	953	428	123,262	68.2	42.7	287,993
$1,000,000 or more	20	3	62	397	61	1,618	186	150	107,992	72.1	39.4	719,947
Returns under $5,000	839,346	68,598	164,888	14,901	16,862	1,533	17,466	19,697,243	4,678,468	16.2	8.0	237
Returns $5,000 under $10,000	569,692	84,962	333,516	54,826	26,137	5,089	87,513	22,292,212	18,218,610	18.3	10.9	817
Returns $10,000 under $15,000	165,153	22,581	195,024	41,078	33,216	11,281	34,008	13,624,111	21,572,654	19.6	13.0	1,583
Returns $15,000 or more	148,221	19,769	370,160	116,244	108,889	68,178	41,145	7,992,827	35,581,674	25.9	19.3	4,452

See text for "Explanations of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Includes returns with income averaging and prior year delinquent returns. Excludes returns with no adjusted gross income.
NOTE: Amount detail may not add to total because of rounding.

Table 3.2—RETURNS WITH ALTERNATIVE TAX COMPUTATION: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Itemized deductions		Standard deduction		Exemptions		Taxable income
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	110,727	15,558,851	109,283	2,395,240	3,158	3,149	384,501	230,678	12,875,703
Under $20,000	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	10,061	435,164	10,451	51,863	1,324	1,324	25,362	15,217	312,669
$50,000 under $100,000	54,094	4,109,500	52,778	534,811	1,316	1,311	188,746	113,247	3,460,155
$100,000 under $200,000	33,199	4,433,789	32,795	726,458	404	401	122,471	73,482	3,633,456
$200,000 under $500,000	10,341	3,017,119	10,247	545,560	94	93	37,145	22,287	2,449,174
$500,000 under $1,000,000	2,021	1,357,829	2,006	242,895	15	15	7,189	4,313	1,110,606
$1,000,000 or more	1,011	2,205,450	1,006	293,653	5	5	3,588	2,152	1,909,643

Adjusted gross income classes	Income subject to tax			Income tax before credits	Surcharge		Tax credits			
	Total	At normal tax and surtax rates	At capital gains tax rate		Number of returns	Amount	Retirement income credit		Investment credit	
							Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	12,914,499	7,529,710	5,384,789	5,999,177	112,229	598,334	9,722	1,353	24,070	18,059
Under $20,000	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	328,359	285,950	42,358	134,471	11,630	12,849	2,298	311	1,030	112
$50,000 under $100,000	3,455,366	2,965,871	489,520	1,366,897	54,063	136,397	4,144	571	11,102	4,564
$100,000 under $200,000	3,627,122	2,580,767	1,046,371	1,656,689	33,165	165,275	2,252	308	8,197	5,335
$200,000 under $500,000	2,451,538	1,121,221	1,330,325	1,248,789	10,339	124,680	825	135	2,796	3,692
$500,000 under $1,000,000	1,119,316	285,116	834,201	582,918	2,021	58,221	139	19	628	2,173
$1,000,000 or more	1,932,798	290,785	1,642,014	1,009,413	1,011	100,912	64	9	317	2,183

Adjusted gross income classes	Tax credits—Continued			Income tax after credits				
	Foreign tax credit		Other tax credits	Number of returns	Amount	As a percent of—		Average income tax after credits (Dollars)
	Number of returns	Amount				Income subject to tax	Adjusted gross income	
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Total	16,324	60,614	1,380	112,421	6,512,129	50.4	41.9	57,926
Under $20,000	-	-	-	-	-	-	-	-
$20,000 under $50,000	891	180	22	11,775	142,735	43.5	32.8	12,121
$50,000 under $100,000	6,475	4,613	179	54,084	1,493,356	43.2	36.3	27,611
$100,000 under $200,000	5,588	6,430	286	33,195	1,809,602	49.9	40.8	54,513
$200,000 under $500,000	2,503	5,966	520	10,337	1,363,158	55.6	45.2	131,871
$500,000 under $1,000,000	563	3,977	372	2,021	634,597	56.7	46.7	314,000
$1,000,000 or more	304	39,448	1	1,009	1,068,681	55.3	48.5	1,059,148

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

Table 3.3—ALL RETURNS WITH INCOME SUBJECT TO TAX BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns with income subject to tax	Taxable income	Income subject to tax	Income subject to tax by tax rate classes													
				14 percent[1]		15 percent		16 percent		17 percent		18 percent		19 percent		20 percent	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	64,219,186	388,819,730	388,131,158	64,217,955	50,504,901	55,988,168	44,324,168	52,739,721	42,186,383	45,445,945	36,069,357	1,715,027	2,579,442	40,222,506	100,081,942	918,351	1,330,539
Under $1,000	660,578	36,319	36,319	660,578	36,319	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	5,216,012	2,726,649	2,726,649	5,216,012	2,003,532	2,515,548	702,406	354,404	20,711	-	-	-	-	-	-	-	-
$2,000 under $3,000	4,615,079	5,716,967	5,716,967	4,615,079	2,350,404	3,672,799	1,688,610	3,168,017	1,241,407	1,548,714	424,707	(*)	(*)	220,772	11,449	-	-
$3,000 under $4,000	4,833,430	8,719,877	8,719,877	4,833,430	2,848,280	3,699,646	1,887,363	3,256,875	1,574,628	2,687,339	1,242,569	71,651	23,662	2,289,769	1,143,375	-	-
$4,000 under $5,000	4,752,325	11,730,870	11,730,870	4,752,325	3,332,432	3,953,283	2,373,977	3,500,757	1,900,626	2,443,047	1,166,522	240,571	171,757	2,245,441	2,782,524	-	-
$5,000 under $6,000	4,691,743	14,726,656	14,726,594	4,691,743	3,578,825	4,046,394	2,831,099	3,922,652	2,503,122	2,693,097	1,355,192	353,867	410,137	2,052,640	3,549,977	45,626	13,026
$6,000 under $7,000	4,503,860	17,084,824	17,084,603	4,503,860	3,655,828	4,110,799	3,191,263	4,027,381	2,974,952	3,199,138	1,978,081	221,935	376,978	2,286,035	3,348,421	110,587	69,612
$7,000 under $8,000	4,661,338	20,870,967	20,870,039	4,661,338	4,000,715	4,372,556	3,663,889	4,429,222	3,609,745	3,789,609	2,783,815	216,690	400,480	2,995,181	3,982,525	173,389	179,398
$8,000 under $9,000	4,372,821	22,487,753	22,485,599	4,372,821	3,913,349	4,177,996	3,691,998	4,250,607	3,706,541	3,846,202	3,185,877	157,899	306,923	3,349,431	5,166,044	146,492	226,151
$9,000 under $10,000	4,163,873	24,615,374	24,611,958	4,163,873	3,841,559	4,015,221	3,680,266	4,116,169	3,763,160	3,886,418	3,497,205	134,753	269,022	3,612,181	7,123,507	133,915	235,555
$10,000 under $15,000	13,635,420	109,918,224	109,874,215	13,635,420	13,050,398	13,403,954	12,811,684	13,606,796	13,003,231	13,337,666	12,679,419	221,215	441,929	13,161,060	41,933,644	219,403	429,652
$15,000 under $20,000	4,717,425	57,535,469	57,465,847	4,717,425	4,599,635	4,666,543	4,548,785	4,714,754	4,596,607	4,663,495	4,545,071	49,438	98,872	4,660,044	18,054,188	49,428	98,568
$20,000 under $25,000	1,535,029	25,302,870	25,226,567	1,535,029	1,495,017	1,521,454	1,481,379	1,534,438	1,494,374	1,520,724	1,480,608	13,311	26,622	1,520,066	5,913,628	13,311	26,257
$25,000 under $30,000	645,440	13,364,990	13,291,989	645,440	626,172	637,287	618,098	645,073	625,865	636,832	617,604	7,919	15,789	636,517	2,467,828	7,774	15,476
$30,000 under $50,000	806,107	23,494,654	23,272,557	806,107	779,966	793,162	766,820	805,470	779,304	792,533	766,518	12,698	25,396	792,438	3,062,271	12,698	25,396
$50,000 under $100,000	327,250	17,288,771	17,110,717	327,208	316,133	322,756	311,686	327,093	316,009	322,612	311,552	4,380	8,754	322,545	1,245,277	4,369	8,738
$100,000 under $200,000	63,211	6,587,424	6,544,303	63,038	60,219	61,944	59,121	62,945	60,133	61,837	59,027	1,056	2,107	61,774	235,529	1,049	2,095
$200,000 under $500,000	14,627	3,260,433	3,255,747	14,101	13,224	13,794	12,918	13,999	13,123	13,687	12,821	255	509	13,643	50,852	253	502
$500,000 under $1,000,000	2,456	1,291,276	1,298,633	2,176	2,024	2,117	1,971	2,135	1,989	2,090	1,945	33	64	2,074	7,664	32	64
$1,000,000 or more	1,162	2,059,363	2,081,108	952	870	915	836	934	857	905	824	26	50	895	3,240	25	50

Adjusted gross income classes	Income subject to tax by tax rate classes--Continued																	
	22 percent		25 percent		27 percent		28 percent		31 percent		32 percent		35 percent		36 percent		39 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Total	20,793,565	46,444,120	9,185,989	20,363,549	120,354	190,444	4,153,992	10,149,700	73,988	123,348	2,329,981	6,247,811	36,046	63,836	1,512,184	4,264,003	1,031,402	3,076,331
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	22,137	3,034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	1,244,054	485,216	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	1,414,345	1,487,316	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	1,217,442	2,088,907	538,325	160,567	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	929,239	1,677,835	717,684	610,481	-	-	(*)	(*)	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	710,344	1,317,641	585,850	890,454	-	-	144,864	33,588	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	7,290,098	11,398,963	1,390,976	2,353,519	36,268	31,552	964,607	1,311,599	(*)	(*)	356,315	385,023	-	-	74,574	42,602	-	-
$15,000 under $20,000	4,586,704	15,012,847	2,619,802	4,381,799	45,422	82,083	346,882	519,150	33,796	47,321	230,424	426,088	2,862	1,666	188,988	301,664	104,021	124,701
$20,000 under $25,000	1,527,546	5,867,176	1,477,128	4,927,605	12,679	24,903	910,040	1,733,527	12,180	23,482	164,896	236,916	8,005	12,847	80,792	153,863	72,021	136,716
$25,000 under $30,000	642,710	2,473,510	638,483	2,425,589	7,629	15,246	603,671	2,030,170	7,576	15,142	404,241	867,336	7,194	13,535	103,564	147,885	36,194	71,107
$30,000 under $50,000	803,199	3,081,173	801,190	3,065,712	12,673	25,326	781,537	2,993,089	12,650	25,142	773,012	2,801,223	12,393	24,633	665,713	2,097,972	429,733	1,252,003
$50,000 under $100,000	326,508	1,252,486	325,895	1,250,056	4,349	8,698	320,759	1,237,988	4,349	8,658	323,938	1,241,877	4,308	8,606	322,398	1,234,442	315,532	1,212,697
$100,000 under $200,000	62,565	236,683	62,280	235,391	1,032	2,037	60,850	231,726	1,009	2,014	61,379	231,567	998	1,978	60,734	229,067	59,073	224,376
$200,000 under $500,000	13,710	50,562	13,490	49,738	245	487	13,024	48,366	241	480	13,038	47,873	232	463	12,758	46,902	12,294	45,498
$500,000 under $1,000,000	2,068	7,575	2,026	7,386	32	62	1,940	7,112	30	60	1,912	6,968	30	60	1,864	6,761	1,775	6,505
$1,000,000 or more	896	3,197	870	3,101	25	50	822	2,986	25	50	826	2,941	24	48	799	2,847	759	2,730

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

Table 3.3—ALL RETURNS WITH INCOME SUBJECT TO TAX BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Income subject to tax by tax rate classes—Continued														50 percent				
	40 percent		41 percent		42 percent		43 percent		45 percent		46 percent		48 percent		Returns with normal tax and surtax only		Returns with alternative tax with--		
																	Capital gains tax only		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Taxable income	Income subject to tax
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Total	23,566	42,377	19,582	36,871	774,377	2,368,833	17,333	30,144	613,475	1,883,292	11,428	39,537	482,761	1,511,275	382,808	2,133,870	1,231	795,376	834,171
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	31,427	26,221	-	-	1,828	573	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	(*)	(*)	-	-	63,709	110,668	-	-	45,522	59,447	-	-	16,996	18,268	3,570	2,412	-	-	-
$25,000 under $30,000	5,120	7,975	3,096	4,764	34,835	68,310	1,780	1,464	33,725	63,280	-	-	29,702	51,286	21,152	45,040	-	-	-
$30,000 under $50,000	11,856	22,743	10,987	21,181	260,545	703,153	10,113	17,850	154,466	354,909	6,080	18,376	81,673	160,465	48,988	161,567	-	-	-
$50,000 under $100,000	4,275	8,525	4,255	8,445	311,082	1,186,017	4,203	8,367	305,112	1,132,524	4,129	16,332	282,767	1,011,668	239,073	1,410,543	(*)	(*)	1,963
$100,000 under $200,000	973	1,940	969	1,932	58,302	221,037	964	1,919	58,376	219,685	948	3,759	57,480	217,413	56,199	415,138	173	23,760	24,194
$200,000 under $500,000	228	454	223	445	12,016	44,438	221	442	11,991	43,996	219	862	11,745	43,421	11,491	82,697	526	141,907	148,730
$500,000 under $1,000,000	29	58	28	56	1,726	6,328	28	56	1,710	6,231	28	112	1,669	6,116	1,624	11,577	280	159,591	168,805
$1,000,000 or more	24	48	24	48	735	2,662	24	48	745	2,647	24	96	729	2,639	711	4,896	210	467,098	490,480

Adjusted gross income classes	Income subject to tax by tax rate classes—Continued																			
	50 percent—Continued				52 percent		53 percent		55 percent		56 percent		58 percent		59 percent		60 percent			
	Returns with alternative tax with—Continued																			
	Capital gains tax and normal tax and surtax[2]																			
		Income subject to tax																		
	Number of returns	At normal tax and surtax rates	At capital gains rate		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(55)	(56)	(57)		(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)		
Total	109,496	7,529,710	4,550,617		5,915	11,204	244,489	1,916,223	140,956	1,167,624	2,900	5,521	91,690	767,899	1,587	8,513	59,802	507,189		
Under $1,000	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
$1,000 under $2,000	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
$2,000 under $3,000	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
$3,000 under $4,000	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
$4,000 under $5,000	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
$5,000 under $6,000	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
$6,000 under $7,000	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
$7,000 under $8,000	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
$8,000 under $9,000	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
$9,000 under $10,000	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
$10,000 under $15,000	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
$15,000 under $20,000	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
$20,000 under $25,000	1,694	21,845	228		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
$25,000 under $30,000	977	22,504	363		-	-	3,084	3,158	-	-	-	-	-	-	-	-	(*)	(*)		
$30,000 under $50,000	10,061	285,950	42,358		1,206	1,942	32,887	129,558	12,322	50,346	-	-	4,685	15,137	-	-	-	-		
$50,000 under $100,000	54,052	2,965,871	487,558		3,560	6,981	141,469	1,056,786	66,927	454,809	1,856	3,440	31,248	172,753	660	3,166	13,576	65,014		
$100,000 under $200,000	33,026	2,580,767	1,022,177		893	1,770	53,853	585,724	49,287	529,457	806	1,607	44,035	453,284	714	4,097	34,627	324,003		
$200,000 under $500,000	9,815	1,121,221	1,181,595		207	413	10,978	117,812	10,368	111,407	193	385	9,790	106,170	175	1,029	9,094	98,359		
$500,000 under $1,000,000	1,741	285,116	665,396		26	52	1,543	16,304	1,430	15,174	22	44	1,341	14,370	18	103	1,247	13,367		
$1,000,000 or more	801	290,785	1,151,533		23	46	675	6,881	622	6,431	23	46	591	6,186	20	118	529	5,415		

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

Table 3.3—ALL RETURNS WITH INCOME SUBJECT TO TAX BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Income subject to tax by tax rate classes--Continued																	
	61 percent		62 percent		63 percent		64 percent		66 percent		67 percent		68 percent		69 percent		70 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
Total	1,261	6,629	43,281	553,286	836	6,081	26,514	349,681	17,681	237,901	335	5,289	12,058	165,361	8,853	122,804	6,746	868,550
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	406	1,746	8,387	58,778	87	421	3,952	28,081	1,808	10,443	-	-	489	2,488	(*)	(*)	-	-
$100,000 under $200,000	650	3,679	24,387	312,139	551	4,083	12,902	154,268	7,104	76,718	160	2,047	3,867	35,334	2,305	19,141	1,480	34,704
$200,000 under $500,000	169	993	8,793	153,053	163	1,298	8,064	139,588	7,262	124,361	141	2,598	6,272	102,357	5,116	79,486	3,967	275,052
$500,000 under $1,000,000	17	102	1,204	20,923	17	136	1,122	19,698	1,052	18,623	17	340	1,005	17,923	961	17,071	918	221,461
$1,000,000 or more	19	108	510	8,394	18	144	474	8,046	455	7,756	17	304	425	7,260	404	6,868	381	337,333

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Included under each tax rate is that portion of the income subject to tax taxed at each tax rate.
[2]These returns are not included in the totals because they are included in the rate class which applies to the income subject to normal tax and surtax rates.
NOTE: Amount detail may not add to total because of rounding.

Table 3.4—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES WITH INCOME SUBJECT TO TAX BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns with income subject to tax	Taxable income	Income subject to tax	Income subject to tax by tax rate classes											
				14 percent		15 percent		16 percent		17 percent		19 percent		22 percent	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	38,867,195	302,779,331	302,164,352	38,866,302	37,706,673	36,545,119	35,302,964	34,007,937	32,513,269	30,956,702	29,300,124	27,581,664	80,894,489	13,365,777	35,691,573
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	131,549	25,606	25,606	131,549	25,606	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	612,807	373,636	373,636	612,807	349,666	110,988	23,969	-	-	-	-	-	-	-	-
$3,000 under $4,000	1,446,228	1,486,339	1,486,339	1,446,228	1,055,827	683,034	402,512	149,615	28,000	-	-	-	-	-	-
$4,000 under $5,000	1,958,609	3,402,303	3,402,303	1,958,609	1,780,260	1,546,805	1,174,680	788,792	431,763	103,593	15,599	-	-	-	-
$5,000 under $6,000	2,293,205	5,538,419	5,538,419	2,293,205	2,184,614	2,053,670	1,835,857	1,547,123	1,137,438	718,696	371,198	94,733	9,312	-	-
$6,000 under $7,000	2,712,468	8,590,786	8,590,735	2,712,468	2,647,402	2,558,985	2,415,362	2,242,749	1,971,889	1,655,987	1,207,754	748,291	351,801	-	-
$7,000 under $8,000	3,164,741	12,567,431	12,566,864	3,164,741	3,139,671	3,103,653	3,029,446	2,934,367	2,752,592	2,520,858	2,150,241	1,728,479	1,494,914	-	-
$8,000 under $9,000	3,319,774	15,795,785	15,794,435	3,319,774	3,306,007	3,286,586	3,246,425	3,198,307	3,100,657	2,955,539	2,740,686	2,460,770	3,400,661	-	-
$9,000 under $10,000	3,393,571	19,062,724	19,061,308	3,393,571	3,389,032	3,379,672	3,362,491	3,345,867	3,310,681	3,251,037	3,139,828	2,978,465	5,859,213	(*)	(*)
$10,000 under $15,000	12,245,798	97,183,285	97,153,240	12,245,798	12,241,775	12,236,212	12,227,823	12,217,811	12,198,105	12,169,949	12,095,657	11,994,507	39,603,774	5,919,745	8,744,530
$15,000 under $20,000	4,433,459	53,712,145	53,659,990	4,433,459	4,432,940	4,432,114	4,431,575	4,430,897	4,430,123	4,429,478	4,428,084	4,426,104	17,587,389	4,304,852	14,450,171
$20,000 under $25,000	1,441,813	23,649,496	23,583,419	1,441,813	1,441,761	1,441,602	1,441,453	1,441,275	1,441,137	1,440,872	1,440,682	1,440,214	5,753,925	1,434,676	5,681,969
$25,000 under $30,000	599,132	12,369,981	12,302,791	599,132	599,112	599,066	598,987	598,933	598,842	598,755	598,565	598,440	2,391,678	597,008	2,382,127
$30,000 under $50,000	741,271	21,636,347	21,429,575	741,271	741,199	741,025	740,751	740,635	740,569	740,541	740,522	740,446	2,958,518	738,799	2,952,425
$50,000 under $100,000	300,749	15,914,654	15,747,287	300,738	300,708	300,666	300,645	300,633	300,594	300,564	300,528	300,497	1,201,285	300,212	1,200,117
$100,000 under $200,000	56,437	5,904,797	5,864,461	56,372	56,362	56,349	56,326	56,304	56,288	56,266	56,247	56,217	224,466	56,010	223,610
$200,000 under $500,000	12,536	2,796,988	2,791,580	12,131	12,113	12,090	12,068	12,048	12,021	11,999	11,978	11,957	47,494	11,787	46,734
$500,000 under $1,000,000	2,097	1,105,504	1,111,281	1,863	1,851	1,839	1,832	1,824	1,817	1,814	1,807	1,798	7,115	1,762	6,966
$1,000,000 or more	951	1,663,108	1,681,083	773	768	763	761	757	755	754	749	746	2,946	726	2,861

Adjusted gross income classes	Income subject to tax by tax rate classes—Continued															
	25 percent		28 percent		32 percent		36 percent		39 percent		42 percent		45 percent		48 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Total	5,549,797	15,361,040	2,615,978	7,966,666	1,512,630	4,979,812	1,028,825	3,490,539	741,667	2,589,925	567,934	2,011,722	443,998	1,587,618	354,711	1,269,437
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	126,287	41,576	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	2,339,246	3,827,211	119,879	72,499	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	1,384,913	4,743,725	831,040	1,576,475	76,169	62,073	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	592,833	2,334,830	566,230	1,955,775	359,707	779,207	60,776	63,653	-	-	-	-	-	-	-	-
$30,000 under $50,000	736,959	2,937,793	730,480	2,891,521	710,006	2,675,656	603,398	1,974,383	380,310	1,153,991	211,872	606,504	98,931	247,798	32,549	62,130
$50,000 under $100,000	299,779	1,197,983	299,174	1,195,060	298,281	1,190,782	297,059	1,183,935	294,661	1,171,152	290,411	1,144,944	280,523	1,083,742	258,713	956,298
$100,000 under $200,000	55,768	222,421	55,432	220,939	55,009	218,905	54,449	216,580	53,831	213,946	53,107	210,695	52,284	207,557	51,462	203,629
$200,000 under $500,000	11,586	45,949	11,384	45,096	11,170	44,169	10,920	43,252	10,710	42,357	10,459	41,338	10,230	40,489	10,006	39,552
$500,000 under $1,000,000	1,722	6,781	1,674	6,586	1,621	6,391	1,577	6,195	1,525	6,008	1,479	5,837	1,437	5,687	1,401	5,533
$1,000,000 or more	704	2,772	685	2,715	667	2,629	646	2,541	630	2,472	606	2,405	593	2,345	580	2,295

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

Table 3.4—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES WITH INCOME SUBJECT TO TAX BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Income subject to tax by tax rate classes—Continued													
	50 percent								53 percent		55 percent		58 percent	
	Returns with normal tax and surtax only		Returns with alternative tax with—											
			Capital gains tax only			Capital gains tax and normal tax and surtax								
							Income subject to tax							
	Number of returns	Amount	Number of returns	Taxable income	Income subject	Number of returns	At normal tax and surtax rates	At capital gains rate	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Total	282,160	1,816,454	893	652,854	684,181	88,020	6,382,260	3,782,152	178,272	1,618,054	101,006	960,890	63,000	609,899
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	1,617	20,815	218	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	583	12,553	14	-	-	-	-	-	-
$30,000 under $50,000	4,557	5,595	-	-	-	1,349	35,685	221	-	-	-	-	-	-
$50,000 under $100,000	215,638	1,326,037	(*)	(*)	(*)	43,769	2,545,260	332,647	119,067	935,145	46,803	342,736	14,523	78,626
$100,000 under $200,000	50,258	393,511	65	9,950	9,843	29,273	2,335,723	870,641	48,076	553,585	43,773	496,936	38,694	417,314
$200,000 under $500,000	9,782	76,362	405	111,004	116,188	8,527	971,135	1,029,998	9,312	108,398	8,761	101,890	8,226	95,859
$500,000 under $1,000,000	1,361	10,588	234	133,729	141,340	1,506	239,703	586,973	1,287	14,860	1,190	13,749	1,106	12,870
$1,000,000 or more	564	4,360	178	397,300	416,497	668	214,621	961,441	530	6,065	479	5,579	451	5,230

Adjusted gross income classes	Income subject to tax by tax rate classes—Continued													
	60 percent		62 percent		64 percent		66 percent		68 percent		69 percent		70 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
Total	41,092	409,660	28,305	435,173	16,609	263,832	10,540	174,317	7,159	120,488	5,076	87,900	3,802	539,019
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	1,616	4,029	-	-	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	30,262	298,319	19,616	269,438	8,702	114,108	3,465	41,987	1,064	10,118	140	708	-	-
$200,000 under $500,000	7,762	90,454	7,327	139,636	6,651	125,375	5,895	109,503	4,977	88,567	3,874	66,517	2,796	158,234
$500,000 under $1,000,000	1,039	12,138	985	18,898	911	17,617	851	16,457	808	15,820	771	15,050	735	164,514
$1,000,000 or more	413	4,720	377	7,200	345	6,732	329	6,370	310	5,983	291	5,625	271	216,271

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

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

[1]Included under each tax rate that portion of the income subject to tax taxed at each tax rate.

[2]These returns are not included in the totals because they are included in the rate class which applies to the income subject to normal tax and surtax rates.

NOTE: Money amounts may not add to total because of rounding.

Table 3.5—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS WITH INCOME SUBJECT TO TAX BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns with income subject to tax	Taxable income	Income subject to tax	Income subject to tax by tax rate classes											
				14 percent[1]		15 percent		16 percent		17 percent		19 percent		22 percent	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	22,906,920	75,971,114	75,909,023	22,906,618	10,543,517	19,443,049	9,021,205	16,659,721	7,773,943	14,489,243	6,769,233	12,640,842	19,187,454	6,990,238	10,111,826
Under $1,000	652,251	35,947	35,947	652,251	35,947	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	5,010,659	2,672,138	2,672,138	5,010,659	1,949,085	2,515,548	702,406	352,739	20,646	-	-	-	-	-	-
$2,000 under $3,000	3,783,591	5,157,364	5,157,364	3,783,591	1,848,905	3,561,811	1,664,640	3,088,893	1,207,663	1,548,714	424,707	220,772	11,449	-	-
$3,000 under $4,000	3,074,241	6,794,492	6,794,492	3,074,241	1,522,040	3,016,612	1,484,851	2,895,356	1,401,657	2,687,339	1,242,569	2,289,769	1,143,375	-	-
$4,000 under $5,000	2,435,682	7,528,355	7,528,355	2,435,682	1,210,957	2,406,478	1,199,296	2,387,540	1,181,622	2,339,454	1,150,923	2,245,441	2,782,524	22,137	3,034
$5,000 under $6,000	1,996,056	7,991,966	7,991,904	1,996,056	997,328	1,992,724	995,242	1,986,232	989,459	1,974,401	983,994	1,957,907	3,540,665	1,244,054	485,216
$6,000 under $7,000	1,553,479	7,5[illegible]56	7,582,995	1,553,479	776,092	1,551,814	775,901	1,551,791	774,586	1,543,151	770,327	1,537,744	2,996,620	1,414,345	1,487,316
$7,000 under $8,000	1,270,568	7,2[illegible]2	7,273,546	1,270,568	635,014	1,268,903	634,443	1,268,826	634,396	1,268,751	633,575	1,266,702	2,487,610	1,212,394	2,087,942
$8,000 under $9,000	891,410	5,812,524	5,811,720	891,410	445,705	891,410	445,574	890,663	445,332	890,663	445,191	888,661	1,765,383	875,195	1,653,655
$9,000 under $10,000	635,549	4,685,638	4,683,637	635,549	317,775	635,549	317,775	635,549	317,727	635,381	317,378	633,716	1,264,294	627,240	1,224,648
$10,000 under $15,000	1,168,354	10,881,060	10,868,822	1,168,354	120,718	1,167,742	583,861	1,167,717	583,859	1,167,717	583,763	1,166,553	2,329,870	1,162,614	2,306,590
$15,000 under $20,000	234,506	3,190,331	3,174,529	234,506	117,246	234,429	117,210	234,419	117,047	234,017	116,987	233,940	466,799	233,104	465,758
$20,000 under $25,000	79,905	1,434,928	1,426,187	79,905	39,945	79,852	39,926	79,852	39,926	79,852	39,926	79,852	159,703	79,849	159,394
$25,000 under $30,000	38,389	831,219	826,830	38,389	19,140	38,221	19,111	38,221	19,104	38,077	19,039	38,077	76,151	38,073	76,125
$30,000 under $50,000	52,138	1,493,748	1,481,467	52,138	26,069	52,137	26,069	52,137	26,037	51,992	25,996	51,992	103,753	51,702	103,353
$50,000 under $100,000	22,121	1,143,840	1,134,842	22,090	11,045	22,090	11,041	22,080	11,035	22,048	11,024	22,048	43,992	21,927	43,650
$100,000 under $200,000	5,712	575,104	572,990	5,608	2,800	5,595	2,795	5,583	2,788	5,571	2,781	5,557	11,063	5,511	10,986
$200,000 under $500,000	1,811	401,047	401,772	1,710	854	1,704	850	1,694	845	1,688	843	1,686	3,359	1,674	3,330
$500,000 under $1,000,000	320	164,799	166,296	280	139	278	139	278	139	276	138	276	549	274	545
$1,000,000 or more	178	319,638	323,183	152	76	152	76	151	76	151	75	149	294	145	286

Adjusted gross income classes	Income subject to tax by tax rate classes—Continued															
	25 percent		28 percent		32 percent		36 percent		39 percent		42 percent		45 percent		49 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Total	3,423,332	4,673,372	1,538,014	2,183,034	768,990	1,184,698	455,118	721,998	289,735	486,406	206,443	357,111	155,944	271,053	119,281	211,684
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	538,325	160,567	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	717,684	610,481	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	585,850	890,454	144,864	33,588	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	1,138,832	2,154,310	964,607	1,311,599	356,315	385,023	74,574	42,602	-	-	-	-	-	-	-	-
$15,000 under $20,000	232,262	460,467	227,003	446,651	218,322	413,195	188,988	301,664	104,021	124,701	31,427	26,221	1,828	573	-	-
$20,000 under $25,000	79,536	158,522	79,000	157,052	78,074	155,291	76,642	148,992	72,021	136,716	63,709	110,668	45,522	59,447	16,996	18,268
$25,000 under $30,000	38,021	75,501	37,441	74,395	36,982	73,344	36,341	72,651	36,194	71,107	34,835	68,310	33,309	63,022	29,702	51,286
$30,000 under $50,000	51,535	102,550	51,057	101,568	50,568	100,709	50,222	99,646	49,423	98,012	48,673	96,650	47,816	93,490	45,567	88,601
$50,000 under $100,000	21,757	43,356	21,585	42,928	21,339	42,460	21,053	41,949	20,871	41,545	20,671	41,072	20,417	40,486	20,036	39,656
$100,000 under $200,000	5,471	10,897	5,418	10,787	5,366	10,662	5,304	10,537	5,242	10,430	5,195	10,342	5,137	10,226	5,089	10,123
$200,000 under $500,000	1,656	3,296	1,640	3,270	1,629	3,233	1,608	3,193	1,584	3,142	1,557	3,101	1,542	3,069	1,526	3,028
$500,000 under $1,000,000	272	541	266	525	261	516	257	507	250	497	247	492	245	488	240	475
$1,000,000 or more	141	280	137	271	134	264	129	258	129	258	129	257	128	253	125	248

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

Table 3.5—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS WITH INCOME SUBJECT TO TAX BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Income subject to tax by tax rate classes—Continued													
	50 percent								53 percent		55 percent		58 percent	
	Returns with normal tax and surtax only		Returns with alternative tax with—											
			Capital gains tax only			Capital gains tax and normal tax and surtax[2]								
							Income subject to tax							
	Number of returns	Amount	Number of returns	Taxable income	Income subject to tax	Number of returns	At normal tax and surtax rates	At capital gains rate	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Total	94,069	305,004	302	122,638	129,452	22,657	1,061,997	652,746	60,902	279,773	36,000	186,282	26,098	133,874
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	3,570	2,412	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	21,152	45,040	-	-	-	(*)	(*)	(*)	3,084	3,158	-	-	-	-
$30,000 under $50,000	42,843	153,217	-	-	-	8,380	237,119	41,524	32,126	127,790	12,178	50,267	4,685	15,137
$50,000 under $100,000	19,610	77,164	(*)	(*)	1,649	9,143	367,442	140,967	18,975	109,429	17,398	98,076	15,168	81,875
$100,000 under $200,000	5,032	19,823	104	13,258	13,770	3,221	209,606	129,608	4,902	28,711	4,677	27,589	4,540	26,775
$200,000 under $500,000	1,501	5,921	101	26,094	27,435	1,123	132,477	129,112	1,461	8,610	1,409	8,343	1,374	8,124
$500,000 under $1,000,000	237	937	40	22,626	24,128	208	40,784	68,465	232	1,351	218	1,293	213	1,261
$1,000,000 or more	124	490	26	58,511	62,469	111	63,588	142,712	122	724	120	714	118	702

Adjusted gross income classes	Income subject to tax by tax rate classes—Continued													
	60 percent		62 percent		64 percent		66 percent		68 percent		69 percent		70 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
Total	18,710	97,529	14,044	114,629	9,220	78,797	6,648	55,523	4,690	41,388	3,628	32,363	2,833	305,137
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	11,960	60,985	8,227	58,327	3,930	27,969	1,808	10,443	489	2,488	(*)	(*)	-	-
$100,000 under $200,000	4,365	25,684	4,198	40,463	3,734	35,534	3,336	30,285	2,744	24,570	2,147	18,270	1,479	34,693
$200,000 under $500,000	1,332	7,905	1,302	12,760	1,251	12,319	1,212	11,928	1,176	11,566	1,141	11,166	1,089	111,172
$500,000 under $1,000,000	208	1,229	202	1,957	194	1,877	184	1,826	180	1,768	174	1,714	168	52,799
$1,000,000 or more	116	695	115	1,122	111	1,098	108	1,042	101	997	99	975	97	106,473

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

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

[1]Included under each tax rate is that portion of the income subject to tax taxed at each tax rate.

[2]These returns are not included in the totals because they are included in the rate class which applies to the income subject to normal tax and surtax rates.

NOTE: Amount detail may not add to total because of rounding.

Table 3.6—RETURNS OF HEADS OF HOUSEHOLDS WITH INCOME SUBJECT TO TAX BY ADJUSTED GROSS INCOME CLASSES AND TAX RATE CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns with income subject to tax	Taxable income	Income subject to tax	Income subject to tax by tax rate classes													
				14 percent		16 percent		18 percent		20 percent		22 percent		25 percent		27 percent	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	2,445,071	10,069,285	10,057,783	2,445,035	2,258,183	2,072,063	1,899,171	1,715,027	2,579,442	918,351	1,330,539	437,550	640,721	212,860	329,137	120,354	190,444
Under $1,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	73,804	28,906	28,906	73,804	28,841	(*)	(*)	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	218,681	185,968	185,968	218,681	151,832	79,124	33,744	(*)	(*)	-	-	-	-	-	-	-	-
$3,000 under $4,000	312,961	439,047	439,047	312,961	270,414	211,904	144,971	71,651	23,662	-	-	-	-	-	-	-	-
$4,000 under $5,000	358,034	800,212	800,212	358,034	341,215	324,425	287,241	240,571	171,757	-	-	-	-	-	-	-	-
$5,000 under $6,000	402,482	1,196,272	1,196,272	402,482	396,883	389,297	376,226	353,867	410,137	45,626	13,026	-	-	-	-	-	-
$6,000 under $7,000	237,913	910,873	910,873	237,913	235,806	232,841	228,477	221,935	376,978	110,587	69,612	-	-	-	-	-	-
$7,000 under $8,000	226,029	1,029,724	1,029,628	226,029	226,029	226,029	222,757	216,690	400,480	173,389	179,398	(*)	(*)	-	-	-	-
$8,000 under $9,000	161,637	879,444	879,444	161,637	161,637	161,637	160,553	157,899	306,923	146,492	226,151	54,044	24,180	-	-	-	-
$9,000 under $10,000	134,753	867,012	867,012	134,753	134,753	134,753	134,753	134,753	269,022	133,915	235,555	82,904	92,929	-	-	-	-
$10,000 under $15,000	221,268	1,853,879	1,852,144	221,268	221,268	221,268	221,267	221,215	441,929	219,403	429,652	207,739	347,843	125,857	157,633	36,268	31,552
$15,000 under $20,000	49,460	632,993	631,328	49,460	49,449	49,438	49,438	49,438	98,872	49,428	98,568	48,748	96,919	48,294	94,122	45,422	82,083
$20,000 under $25,000	13,311	218,446	216,961	13,311	13,311	13,311	13,311	13,311	26,622	13,311	26,257	13,021	25,813	12,679	25,358	12,679	24,903
$25,000 under $30,000	7,919	163,790	162,368	7,919	7,919	7,919	7,919	7,919	15,789	7,774	15,476	7,629	15,258	7,629	15,258	7,629	15,246
$30,000 under $50,000	12,698	364,558	361,515	12,698	12,698	12,698	12,698	12,698	25,396	12,698	25,396	12,698	25,396	12,696	25,369	12,673	25,326
$50,000 under $100,000	4,380	230,278	228,587	4,380	4,380	4,380	4,380	4,380	8,754	4,369	8,738	4,369	8,720	4,359	8,717	4,349	8,698
$100,000 under $200,000	1,062	107,523	106,852	1,058	1,058	1,058	1,057	1,056	2,107	1,049	2,095	1,044	2,088	1,041	2,074	1,032	2,037
$200,000 under $500,000	280	62,399	62,395	260	258	257	256	255	509	253	502	249	498	248	493	245	487
$500,000 under $1,000,000	39	20,973	21,057	33	33	33	33	33	64	32	64	32	64	32	64	32	62
$1,000,000 or more	33	76,617	76,842	27	27	26	26	26	50	25	50	25	50	25	50	25	50

Adjusted gross income classes	Income subject to tax by tax rate classes—Continued																	
	31 percent		32 percent		35 percent		36 percent		40 percent		41 percent		43 percent		45 percent		46 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Total	73,988	123,348	48,361	83,302	36,046	63,836	28,241	51,466	23,566	42,377	19,582	36,871	17,333	30,144	13,533	24,620	11,428	39,537
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	33,796	47,321	12,102	12,893	2,862	1,666	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	12,180	23,482	10,653	19,553	8,005	12,847	4,150	4,870	(*)	(*)	-	-	-	-	-	-	-	-
$25,000 under $30,000	7,576	15,142	7,552	14,785	7,194	13,535	6,447	11,580	5,120	7,975	3,096	4,764	1,780	1,464	(*)	(*)	-	-
$30,000 under $50,000	12,650	25,142	12,438	24,858	12,393	24,633	12,093	23,943	11,856	22,743	10,987	21,181	10,113	17,850	7,719	13,622	6,080	18,376
$50,000 under $100,000	4,349	8,658	4,318	8,635	4,308	8,606	4,286	8,557	4,275	8,525	4,255	8,445	4,203	8,367	4,172	8,296	4,129	16,332
$100,000 under $200,000	1,009	2,014	1,004	2,000	998	1,978	981	1,950	973	1,940	969	1,932	964	1,919	955	1,903	948	3,759
$200,000 under $500,000	241	480	239	471	232	463	230	458	228	454	223	445	221	442	219	438	219	862
$500,000 under $1,000,000	30	60	30	60	30	60	30	59	29	58	28	56	28	56	28	56	28	112
$1,000,000 or more	25	50	25	48	24	48	24	48	24	48	24	48	24	48	24	48	24	96

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

Table 3.6—RETURNS OF HEADS OF HOUSEHOLDS WITH INCOME SUBJECT TO TAX BY ADJUSTED GROSS INCOME CLASSES AND TAX RATE CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Income subject to tax by tax rate classes—Continued																			
	48 percent		50 percent								52 percent		53 percent		55 percent		56 percent		58 percent	
			Returns with normal tax and surtax only		Returns with alternative tax with—															
					Capital gains tax only			Capital gains tax and normal tax and surtax												
									Income subject to tax											
	Number of returns	Amount	Number of returns	Amount	Number of returns	Taxable income	Amount	Number of returns	At normal tax and surtax rates	At capital gains rate	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Total	8,769	30,155	6,579	12,412	36	19,887	20,539	2,218	136,564	116,309	5,915	11,204	5,315	18,396	3,950	20,453	2,900	5,521	2,592	24,127
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	3,557	9,734	1,588	2,755	-	-	-	(*)	(*)	(*)	1,206	1,942	(*)	(*)	(*)	(*)	-	-	-	-
$50,000 under $100,000	4,018	15,715	3,825	7,342	-	-	-	1,140	53,169	13,944	3,560	6,981	3,427	12,213	2,726	13,998	1,856	3,440	1,557	12,251
$100,000 under $200,000	929	3,661	909	1,803	(*)	(*)	(*)	532	35,437	21,928	893	1,770	875	3,427	837	4,932	806	1,607	801	9,196
$200,000 under $500,000	213	841	208	415	20	4,810	5,107	165	17,609	22,485	207	413	205	804	198	1,174	193	385	190	2,187
$500,000 under $1,000,000	28	108	26	52	6	3,237	3,336	27	4,628	9,958	26	52	24	92	22	132	22	44	22	239
$1,000,000 or more	24	96	23	46	6	11,288	11,514	22	12,575	47,381	23	46	23	92	23	138	23	46	22	253

Adjusted gross income classes	Income subject to tax by tax rate classes—Continued																			
	59 percent		61 percent		62 percent		63 percent		64 percent		66 percent		67 percent		68 percent		69 percent		70 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Total	1,587	8,513	1,261	6,629	932	3,485	836	6,081	685	7,053	493	8,060	335	5,289	209	3,485	149	2,541	111	24,394
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	660	3,166	406	1,746	160	451	87	421	(*)	(*)	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	714	4,097	650	3,679	573	2,238	551	4,083	466	4,626	303	4,446	160	2,047	59	647	18	163	1	11
$200,000 under $500,000	175	1,029	169	993	164	656	163	1,298	162	1,894	155	2,930	141	2,598	119	2,224	101	1,804	82	5,645
$500,000 under $1,000,000	18	103	17	102	17	68	17	136	17	204	17	340	17	340	17	335	16	307	15	4,148
$1,000,000 or more	20	118	19	108	18	72	18	144	18	216	18	345	17	304	14	280	14	268	13	14,589

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

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

[1] These returns are not included in the total because they already appear in the class which is their marginal normal tax and surtax rate.

NOTE: Amount detail may not add to total because of rounding.

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

[Money amounts in thousands of dollars]

Tax rate classes	Returns with tax rate as marginal rate									Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income	Income subject to tax	Total income tax before credits	Income taxed at marginal rate	Tax generated at marginal rate	Income tax after credits			Number of returns[1]	Income taxed at tax rate	Tax generated at tax rate
							Total	As a percent of-- Adjusted gross income	As a percent of-- Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL RETURNS												
Total[2]	75,834,388	603,546,080	388,131,158	79,643,442	79,413,768	19,154,575	86,568,215	14.3	22.3	75,834,388	-	-
0 percent (returns with no income subject to tax)	11,615,202	13,249,365	-	-	-	-	-	-	-	11,615,202	-	-
Returns with income subject to tax, total[2]	64,219,186	590,296,715	388,131,158	79,643,442	79,413,768	19,154,575	86,568,215	14.7	22.3	64,219,186	388,126,181	79,695,329
14 percent	6,157,724	15,116,729	2,208,492	325,681	2,161,913	303,266	308,356	2.0	14.0	64,217,955	50,504,901	7,070,686
15 percent	5,320,510	18,282,675	5,953,949	866,518	1,986,371	297,956	829,889	4.5	13.9	55,989,063	44,325,669	6,648,625
16 percent	5,578,749	25,338,504	10,931,857	1,626,572	2,270,033	363,205	1,645,208	6.5	15.0	52,740,616	42,187,877	6,749,821
17 percent	5,223,439	30,069,572	15,124,989	2,327,181	2,167,272	368,436	2,487,561	8.3	16.4	45,446,840	36,073,861	6,131,791
18 percent	796,676	4,230,988	2,340,629	374,223	742,740	133,693	404,404	9.6	17.3	1,715,027	2,579,442	464,300
19 percent	19,866,491	163,487,216	100,942,167	16,813,201	32,638,358	6,201,288	18,343,640	11.2	18.2	40,223,401	100,084,207	19,015,569
20 percent	480,801	3,651,636	2,379,852	409,265	455,439	91,088	447,146	12.2	18.8	918,351	1,330,539	266,108
22 percent	11,607,576	133,971,282	95,263,184	17,283,804	16,972,548	3,733,961	18,886,456	14.1	19.8	20,804,125	46,446,126	10,217,706
25 percent	4,911,643	71,369,939	54,016,795	10,630,129	6,582,901	1,645,725	11,625,841	16.3	21.5	9,186,549	20,363,754	5,090,887
27 percent	46,366	668,388	510,347	106,283	42,468	11,466	116,709	17.5	22.9	120,354	190,444	51,420
28 percent	1,872,372	34,160,585	26,545,951	5,656,302	2,561,200	717,136	6,180,242	18.1	23.3	4,153,992	10,149,700	2,841,916
31 percent	25,627	440,690	335,542	74,032	26,626	8,254	80,917	18.4	24.1	73,988	123,348	38,238
32 percent	809,992	18,241,565	14,338,033	3,313,352	1,150,183	368,059	3,615,320	19.8	25.2	2,329,981	6,247,811	1,999,300
35 percent	7,805	172,060	133,755	32,988	7,354	2,574	36,219	21.1	27.1	36,046	63,836	22,343
36 percent	457,216	12,406,286	9,807,634	2,443,865	670,733	241,464	2,669,885	21.5	27.2	1,512,184	4,264,003	1,535,041
39 percent	257,025	8,370,373	6,624,901	1,782,991	391,709	152,767	1,939,714	23.2	29.3	1,031,402	3,076,331	1,199,769
40 percent	3,984	114,134	85,214	23,242	3,213	1,285	25,474	22.3	29.9	23,566	42,377	16,951
41 percent	2,249	70,357	53,239	15,221	2,205	904	16,592	23.6	31.2	19,582	36,871	15,117
42 percent	174,435	6,573,446	5,242,641	1,496,553	280,953	118,000	1,630,879	24.8	31.1	774,377	2,368,833	994,910
43 percent	3,800	121,694	95,602	27,977	3,078	1,324	30,702	25.2	32.1	17,333	30,144	12,962
45 percent	128,055	5,388,956	4,317,112	1,312,827	203,030	91,364	1,434,077	26.6	33.2	613,475	1,883,292	847,481
46 percent	2,659	99,995	82,797	26,852	4,461	2,052	29,424	29.4	35.5	11,428	39,537	18,187
48 percent	99,953	4,846,682	3,844,887	1,237,481	168,181	80,727	1,351,248	27.9	35.1	482,761	1,511,275	725,412
50 percent:												
Returns with normal tax and surtax only	137,719	7,636,267	6,179,317	2,129,272	452,256	226,128	2,325,989	30.5	37.6	382,808	2,133,870	1,066,935
Returns with alternative tax with capital gains tax only	1,231	941,782	834,171	418,219	833,475	416,390	457,542	48.3	54.8	1,231	829,194	416,389
Returns with alternative tax with both capital gains tax and normal tax and surtax[3]	109,496	14,645,851	12,080,274	5,580,483	4,551,207	2,275,604	6,059,267	41.4	50.2	109,496	4,550,617	2,275,604
52 percent	600	32,012	25,663	9,458	574	298	10,349	32.3	40.3	5,915	11,204	5,826
53 percent	103,533	6,935,201	5,650,469	2,119,263	472,351	250,346	2,313,166	33.4	40.9	244,489	1,916,223	1,015,598
54 percent	48,958	4,070,139	3,343,315	1,352,000	237,636	130,700	1,468,751	36.1	43.9	140,956	1,167,624	642,193
56 percent	308	21,702	18,284	7,566	337	189	8,299	38.2	45.4	2,900	5,521	3,092
58 percent	30,301	2,917,318	2,405,778	1,030,390	143,491	83,225	1,123,942	38.5	46.7	91,690	767,899	445,382
59 percent	326	32,867	26,443	11,971	947	559	13,108	39.9	49.6	1,587	8,513	5,022
60 percent	17,453	1,933,557	1,594,042	714,213	83,265	49,959	779,437	40.3	48.9	59,802	507,189	304,314
61 percent	329	33,021	26,159	11,998	1,037	633	13,007	39.4	49.7	1,261	6,629	4,044
62 percent	16,616	2,140,919	1,762,599	827,911	125,562	77,849	903,460	42.2	51.3	43,281	553,286	343,038
63 percent	151	16,530	13,398	6,412	601	379	7,009	42.4	52.3	836	6,081	3,831
64 percent	8,833	1,335,639	1,088,416	535,393	66,485	42,551	584,084	43.7	54.1	26,514	349,681	223,796
66 percent	5,497	949,420	770,398	393,407	41,121	27,140	429,221	45.2	55.7	17,681	237,901	157,015
67 percent	126	27,491	22,562	11,910	1,109	743	12,990	47.3	57.6	335	5,289	3,544
68 percent	3,205	657,409	527,751	278,037	24,581	16,715	302,204	46.0	57.3	12,058	165,361	112,446
69 percent	2,107	496,110	399,430	215,155	16,214	11,188	234,576	47.3	58.7	8,853	122,804	84,735
70 percent	6,746	2,925,582	2,263,392	1,364,330	868,550	607,985	1,445,179	49.4	63.9	6,746	868,550	607,985

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

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

[Money amounts in thousands of dollars]

Tax rate classes	Returns with tax rate as marginal rate									Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income	Income subject to tax	Total income tax before credits	Income taxed at marginal rate	Tax generated at marginal rate	Income tax after credits			Number of returns[1]	Income taxed at tax rate	Tax generated at tax rate
							Total	As a percent of—				
								Adjusted gross income	Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES												
Total	42,723,998	472,413,223	302,164,352	62,266,433	62,126,831	15,052,972	67,771,818	14.3	22.4	42,723,998	-	-
0 percent (returns with no income subject to tax)	3,856,803	7,503,378	-	-	-	-	-	-	-	38,867,195	-	-
Returns with income subject to tax, total[2]	38,867,195	464,909,846	302,164,352	62,266,433	62,126,831	15,052,972	67,771,818	14.6	22.4	3,856,803	302,162,847	62,279,333
14 percent	2,320,848	9,340,299	1,192,134	180,734	1,156,925	162,269	168,037	1.8	14.1	38,866,502	37,701,696	5,278,238
15 percent	2,537,182	13,020,897	3,863,749	565,198	1,295,027	194,254	540,463	4.2	14.0	36,545,119	35,302,964	5,294,445
16 percent	3,051,235	18,659,154	7,684,793	1,146,821	1,556,567	249,051	1,161,957	6.2	15.1	34,007,937	32,513,269	5,202,123
17 percent	3,375,038	24,586,750	11,888,375	1,831,338	1,718,460	292,138	1,962,776	8.0	16.5	30,956,702	29,300,124	4,981,021
18 percent	-	-	-	-	-	-	-	-	-	-	-	-
19 percent	14,215,887	139,583,909	84,415,133	14,081,169	27,431,381	5,211,962	15,378,745	11.0	18.2	27,581,664	80,894,489	15,369,953
20 percent	-	-	-	-	-	-	-	-	-	-	-	-
22 percent	7,815,980	108,666,568	76,141,273	13,810,728	13,492,385	2,968,325	15,118,603	13.9	19.9	13,365,777	35,691,573	7,852,146
25 percent	2,933,819	53,796,862	40,250,406	7,927,281	4,897,128	1,224,282	8,680,218	16.1	21.6	5,549,797	15,361,040	3,840,260
27 percent	-	-	-	-	-	-	-	-	-	-	-	-
28 percent	1,103,348	25,674,332	19,722,836	4,209,549	1,916,146	536,521	4,600,726	17.9	23.3	2,615,978	7,966,666	2,230,667
31 percent	-	-	-	-	-	-	-	-	-	-	-	-
32 percent	483,805	13,793,837	10,701,231	2,475,709	864,512	276,644	2,704,195	19.6	25.3	1,512,630	4,979,812	1,593,540
35 percent	-	-	-	-	-	-	-	-	-	-	-	-
36 percent	287,158	9,674,230	7,568,977	1,890,414	523,871	188,593	2,066,302	21.4	27.3	1,028,825	3,490,539	1,256,594
39 percent	173,733	6,845,797	5,365,463	1,448,788	318,189	124,094	1,575,053	23.0	29.4	741,667	2,589,925	1,010,071
40 percent	-	-	-	-	-	-	-	-	-	-	-	-
41 percent	-	-	-	-	-	-	-	-	-	-	-	-
42 percent	123,936	5,514,974	4,367,764	1,255,271	235,730	99,007	1,369,681	24.8	31.4	567,934	2,011,722	844,923
43 percent	-	-	-	-	-	-	-	-	-	-	-	-
45 percent	89,287	4,436,464	3,539,324	1,077,197	168,774	75,949	1,176,941	26.5	33.3	443,998	1,587,618	714,428
46 percent	-	-	-	-	-	-	-	-	-	-	-	-
48 percent	72,551	4,070,066	3,212,531	1,033,107	140,797	67,582	1,128,266	27.7	35.1	354,711	1,269,437	609,330
50 percent:												
Returns with normal tax and surtax only	103,888	6,578,810	5,318,030	1,834,053	390,278	195,139	2,003,732	30.5	37.7	282,160	1,816,454	908,227
Returns with alternative tax with capital gains tax only	893	774,895	682,676	342,559	683,833	341,743	375,032	48.4	54.8	693	681,693	341,743
Returns with alternative tax with both capital gains tax and normal tax and surtax[3]	85,092	12,230,993	10,123,948	4,625,969	3,782,152	1,891,076	5,016,295	41.0	49.5	85,092	3,781,907	1,891,076
52 percent	-	-	-	-	-	-	-	-	-	-	-	-
53 percent	77,266	5,903,044	4,817,740	1,807,411	405,982	215,170	1,972,732	33.4	40.9	178,272	1,618,054	857,568
54 percent	38,006	3,525,851	2,903,296	1,173,652	204,890	112,690	1,275,385	36.2	43.9	101,006	960,890	528,490
56 percent	-	-	-	-	-	-	-	-	-	-	-	-
58 percent	21,908	2,415,717	2,001,644	857,071	116,795	67,741	935,480	38.7	46.7	63,000	609,899	353,741
59 percent	-	-	-	-	-	-	-	-	-	-	-	-
60 percent	12,787	1,639,647	1,355,340	607,607	70,000	42,000	663,015	40.4	48.9	41,092	409,660	245,796
61 percent	-	-	-	-	-	-	-	-	-	-	-	-
62 percent	11,696	1,762,671	1,454,449	683,056	102,993	63,856	745,399	42.3	51.2	28,305	435,173	269,807
63 percent	-	-	-	-	-	-	-	-	-	-	-	-
64 percent	6,069	1,076,690	881,249	433,313	53,032	33,940	472,588	43.9	53.6	16,609	263,832	168,852
66 percent	3,381	709,486	579,025	295,719	31,137	20,551	322,530	45.5	55.7	10,540	174,317	115,049
67 percent	-	-	-	-	-	-	-	-	-	-	-	-
68 percent	2,083	515,828	416,654	219,158	18,968	12,898	238,810	46.3	57.3	7,159	120,488	81,932
69 percent	1,274	367,627	296,956	159,848	11,860	8,183	174,381	47.4	58.7	5,076	87,900	60,651
70 percent	3,802	1,975,441	1,540,294	919,682	539,019	377,314	960,772	48.6	62.4	3,802	539,019	377,314

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

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

[Money amounts in thousands of dollars]

Tax rate classes	Returns with tax rate as marginal rate									Returns with a / tax generated at ax rate		
	Number of returns	Adjusted gross income	Income subject to tax	Total income tax before credits	Income taxed at marginal rate	Tax generated at marginal rate	Income tax after credits			Number of returns[1]	Income taxed at tax rate	Tax generated at tax rate
							Total	As a percent of-- Adjusted gross income	As a percent of-- Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS												
Total	30,230,550	113,888,566	75,909,023	15,390,325	15,123,892	3,619,382	16,640,180	14.6	21.9	30,230,550	-	-
0 percent (returns with no income subject to tax)	7,323,630	5,008,316	-	-	-	-	-	-	-	22,906,920	-	-
Returns with income subject to tax, total[2]	22,906,920	108,880,251	75,909,023	15,390,325	15,123,892	3,619,382	16,640,180	15.3	21.9	7,323,630	75,905,551	15,428,204
14 percent	3,463,009	4,697,550	822,899	117,957	818,868	114,941	113,730	2.4	13.8	22,906,418	10,542,533	1,480,954
15 percent	2,783,328	5,261,778	2,090,200	301,320	691,344	103,702	289,426	5.5	13.8	19,443,049	9,021,205	1,353,181
16 percent	2,170,478	5,268,370	2,704,981	400,083	529,321	84,691	403,033	7.7	14.9	16,659,721	7,773,943	1,243,831
17 percent	1,848,401	5,482,822	3,236,614	495,843	448,812	76,298	524,785	9.6	16.2	14,489,243	6,769,233	1,150,770
18 percent	-	-	-	-	-	-	-	-	-	-	-	-
19 percent	5,650,604	23,903,306	16,527,034	2,732,032	5,206,978	989,326	2,964,895	12.4	17.9	12,640,842	19,187,454	3,645,616
20 percent	-	-	-	-	-	-	-	-	-	-	-	-
22 percent	3,566,906	23,104,848	17,557,274	3,186,791	3,265,162	718,336	3,454,445	15.0	19.7	6,990,238	10,111,826	2,224,602
25 percent	1,885,318	16,461,423	12,935,695	2,540,999	1,597,344	399,336	2,768,090	16.8	21.4	3,423,332	4,673,372	1,168,343
27 percent	-	-	-	-	-	-	-	-	-	-	-	-
28 percent	769,024	8,486,254	6,823,115	1,446,753	645,054	180,615	1,579,516	18.6	23.1	1,538,014	2,183,034	611,249
31 percent	-	-	-	-	-	-	-	-	-	-	-	-
32 percent	313,872	4,207,483	3,447,100	792,097	274,462	87,828	861,391	20.5	25.0	768,990	1,184,698	379,103
35 percent	-	-	-	-	-	-	-	-	-	-	-	-
36 percent	165,383	2,615,786	2,147,813	529,674	142,528	51,310	577,665	22.1	26.9	455,118	721,998	259,919
39 percent	83,292	1,524,575	1,259,438	334,203	73,520	28,673	36,4661	23.9	29.0	289,735	486,406	189,698
40 percent	-	-	-	-	-	-	-	-	-	-	-	-
41 percent	-	-	-	-	-	-	-	-	-	-	-	-
42 percent	50,499	1,058,472	874,877	241,282	45,223	18,994	261,197	24.7	29.9	206,443	357,111	149,987
43 percent	-	-	-	-	-	-	-	-	-	-	-	-
45 percent	36,663	881,156	720,342	218,151	32,491	14,621	238,043	27.0	33.0	155,944	271,053	121,974
46 percent	-	-	-	-	-	-	-	-	-	-	-	-
48 percent	25,212	674,473	551,347	176,123	23,546	11,302	192,171	28.5	34.9	119,281	211,684	101,608
50 percent:												
Returns with normal tax and surtax only	33,167	1,023,149	834,594	285,618	61,396	30,698	311,787	30.5	37.4	94,069	305,004	152,502
Returns with alternative tax with capital gains tax only	302	149,011	129,452	65,391	129,104	64,378	72,057	48.4	55.7	502	126,694	64,378
Returns with alternative tax with both capital gains tax and normal tax and surtax[3]	22,186	2,113,386	1,703,404	833,380	652,746	326,373	910,600	43.1	53.4	22,186	652,501	326,373
52 percent	-	-	-	-	-	-	-	-	-	-	-	-
53 percent	24,902	954,877	770,228	288,168	63,773	33,800	314,534	32.9	40.8	60,902	279,773	148,280
54 percent	9,902	479,667	387,087	157,483	29,694	16,332	171,708	35.8	44.4	36,000	186,282	102,455
56 percent	-	-	-	-	-	-	-	-	-	-	-	-
58 percent	7,388	416,584	336,118	143,991	21,614	12,536	156,671	37.6	46.6	26,098	133,874	77,647
59 percent	-	-	-	-	-	-	-	-	-	-	-	-
60 percent	4,666	293,910	238,702	106,606	13,265	7,959	116,422	39.6	48.8	18,710	97,529	58,518
61 percent	-	-	-	-	-	-	-	-	-	-	-	-
62 percent	4,824	368,917	300,445	141,263	22,429	13,906	154,177	41.8	51.3	14,044	114,629	71,070
63 percent	-	-	-	-	-	-	-	-	-	-	-	-
64 percent	2,572	234,575	187,240	92,222	12,317	7,883	100,711	42.9	53.8	9,220	78,797	50,430
66 percent	1,958	214,622	172,482	87,978	8,623	5,691	96,160	44.8	55.8	6,648	55,523	36,645
67 percent	-	-	-	-	-	-	-	-	-	-	-	-
68 percent	1,062	129,382	101,589	53,613	5,108	3,474	57,645	44.6	56.7	4,690	41,388	28,144
69 percent	795	114,368	89,900	48,560	4,033	2,783	52,793	46.2	58.7	3,628	32,363	22,331
70 percent	2,833	872,893	658,985	406,126	305,137	213,596	442,467	50.7	67.1	2,833	305,137	213,596

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

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

[Money amounts in thousands of dollars]

Tax rate classes	Returns with tax rate as marginal rate									Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income	Income subject to tax	Total income tax before credits	Income taxed at marginal rate	Tax generated at marginal rate	Income tax after credits			Number of returns[1]	Income taxed at tax rate	Tax generated at tax rate
							Total	As a percent of--				
								Adjusted gross income	Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
RETURNS OF HEADS OF HOUSEHOLDS												
Total	2,879,840	17,244,293	10,057,786	1,986,685	2,163,050	482,224	2,156,221	12.5	21.4	2,879,840	-	-
0 percent (returns with no income subject to tax)	434,769	737,671	-	-	-	-	-	-	-	434,769	-	-
Returns with income subject to tax, total[2]	2,445,071	16,506,622	10,057,786	1,986,685	2,163,050	482,224	2,156,221	13.1	21.4	2,445,071	10,057,784	1,987,796
14 percent	372,972	1,073,902	188,485	26,989	186,120	26,057	26,589	2.5	14.1	2,445,035	2,258,183	316,146
15 percent	-	-	-	-	-	-	-	-	-	-	-	-
16 percent	357,036	1,410,980	542,083	79,668	184,144	29,463	80,218	5.7	14.8	2,072,063	1,899,171	303,867
17 percent	-	-	-	-	-	-	-	-	-	-	-	-
18 percent	796,676	4,230,988	2,340,629	374,223	742,740	133,693	404,404	9.6	17.3	1,715,027	2,579,442	464,300
19 percent	-	-	-	-	-	-	-	-	-	-	-	-
20 percent	480,801	3,651,636	2,379,852	409,265	455,439	91,088	447,146	12.2	18.8	918,351	1,330,539	266,108
22 percent	224,690	2,199,867	1,564,636	286,285	215,001	47,300	313,408	14.2	20.0	437,550	640,721	140,959
25 percent	92,506	1,111,655	830,693	161,848	88,429	22,107	177,533	16.0	21.4	212,860	329,137	82,284
27 percent	46,366	668,388	510,347	106,283	42,468	11,466	116,709	17.5	22.9	120,354	190,444	51,420
28 percent	-	-	-	-	-	-	-	-	-	-	-	-
31 percent	25,627	440,690	335,542	74,032	26,626	8,254	80,917	18.4	24.1	73,988	123,348	38,238
32 percent	12,315	240,245	189,702	45,546	11,210	3,587	49,735	20.7	26.2	48,361	83,302	26,657
35 percent	7,805	172,060	133,755	32,988	7,354	2,574	36,219	21.1	27.1	36,046	63,836	22,343
36 percent	4,675	116,270	90,843	23,777	4,334	1,560	25,919	22.3	28.5	28,241	51,466	18,528
39 percent	-	-	-	-	-	-	-	-	-	-	-	-
40 percent	3,984	114,134	85,214	23,242	3,213	1,285	25,474	22.3	29.9	23,566	42,377	16,951
41 percent	2,249	70,357	53,239	15,221	2,205	904	16,592	23.6	31.2	19,582	36,871	15,117
42 percent	-	-	-	-	-	-	-	-	-	-	-	-
43 percent	3,800	121,694	95,602	27,977	3,078	1,324	30,702	25.2	32.1	17,333	30,144	12,962
45 percent	2,105	71,336	57,447	17,479	1,764	794	19,093	26.8	33.2	13,533	24,620	11,079
46 percent	2,659	99,995	82,797	26,852	4,461	2,052	29,424	29.4	35.5	11,428	39,537	18,187
48 percent	2,190	102,143	81,009	28,251	3,839	1,843	30,811	30.2	38.0	8,769	30,155	14,474
50 percent:												
Returns with normal tax and surtax only	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)
Returns with alternative tax with capital gains tax only	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)
Returns with alternative tax with both capital gains tax and normal tax and surtax[3]	2,218	301,472	252,873	121,430	116,309	58,155	132,372	43.9	52.3	2,218	116,309	58,155
52 percent	600	32,012	25,663	9,458	574	298	10,349	32.3	40.3	5,915	11,204	5,826
53 percent	1,365	77,280	62,501	23,685	2,596	1,376	25,900	33.5	41.4	5,315	18,396	9,750
54 percent	1,050	64,622	52,932	20,864	3,053	1,679	21,658	33.5	40.9	3,950	20,453	11,249
56 percent	308	21,702	18,284	7,566	337	189	8,299	38.2	45.4	2,900	5,521	3,092
58 percent	1,005	85,017	68,017	29,329	5,083	2,948	31,791	37.4	46.7	2,592	24,127	13,994
59 percent	326	32,867	26,443	11,971	947	559	13,108	39.9	49.6	1,587	8,513	5,022
60 percent	-	-	-	-	-	-	-	-	-	-	-	-
61 percent	329	33,021	26,159	11,998	1,037	633	13,007	39.4	49.7	1,261	6,629	4,044
62 percent	96	9,331	7,705	3,592	141	87	3,885	41.6	50.4	932	3,485	2,161
63 percent	151	16,530	13,398	6,412	601	379	7,009	42.4	52.3	836	6,081	3,831
64 percent	192	24,374	19,927	9,857	1,137	727	10,785	44.2	54.1	685	7,053	4,514
66 percent	158	25,312	18,891	9,710	1,360	898	10,531	41.6	55.7	493	8,060	5,320
67 percent	126	27,491	22,562	11,910	1,109	743	12,990	47.3	57.6	335	5,289	3,544
68 percent	60	12,200	9,509	5,266	505	344	5,750	47.1	60.5	209	3,485	2,370
69 percent	38	14,116	12,575	6,747	321	222	7,402	52.4	58.9	149	2,541	1,753
70 percent	111	77,247	64,113	38,522	24,394	17,076	41,941	54.3	65.4	111	24,394	17,076

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

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

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

[2]Includes income averaging returns with income subject to tax.

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

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

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Taxable income	Income tax before credits	Retirement income credit		Surcharge	All other tax credits[1]	Increase in tax due to surcharge		Increase in usage of tax due to surcharge	
					Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	52,268,923	554,582,167	379,466,461	78,291,659	918,572	113,065	7,693,489	537,928	52,200,564	7,683,574	77,819	9,914
Taxable returns, total	52,200,564	553,969,392	379,096,134	78,204,623	916,426	112,688	7,685,396	453,132	52,200,564	7,683,574	9,460	1,821
Under $1,000	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	328,479	612,488	314,172	46,593	-	-	1,149	394	328,479	1,149	-	-
$2,000 under $3,000	3,047,867	7,577,012	4,681,760	706,113	16,650	621	51,669	3,024	3,047,867	51,669	-	-
$3,000 under $4,000	3,143,899	11,014,166	7,209,902	1,143,476	75,616	4,734	104,415	6,447	3,143,899	104,407		
$4,000 under $5,000	3,450,990	15,553,861	10,206,881	1,656,420	89,798	7,966	146,933	9,462	3,450,990	146,922	2,147	33
$5,000 under $6,000	3,843,803	21,143,806	13,578,928	2,245,781	98,953	9,500	202,633	28,384	3,843,803	202,629		
$6,000 under $7,000	3,969,734	25,820,926	16,323,834	2,736,035	90,499	11,306	255,577	20,521	3,969,734	255,567		
$7,000 under $8,000	4,391,903	32,933,871	20,437,212	3,459,986	83,769	10,130	331,739	20,757	4,391,903	331,717		
$8,000 under $9,000	4,237,952	35,996,678	22,287,604	3,807,860	69,286	10,740	371,344	19,243	4,237,952	371,317	2,249	64
$9,000 under $10,000	4,108,532	39,016,029	24,516,661	4,233,648	71,186	14,144	419,446	20,345	4,108,532	419,431		
$10,000 under $15,000	13,581,944	164,826,401	109,682,847	19,681,334	163,203	22,464	1,959,076	72,796	13,581,944	1,958,813		
$15,000 under $20,000	4,703,809	80,025,885	57,399,243	11,157,412	62,298	8,451	1,113,039	40,804	4,703,809	1,112,900	3,912	403
$20,000 under $25,000	1,531,347	33,834,886	25,250,380	5,338,956	31,688	4,312	532,581	26,090	1,531,347	532,543		
$25,000 under $30,000	643,932	17,500,488	13,342,134	3,057,831	18,096	2,267	305,141	18,500	643,932	305,115	711	194
$30,000 under $50,000	803,492	30,031,088	23,450,135	6,278,536	26,072	3,366	626,663	49,238	803,492	626,533		
$50,000 under $100,000	326,616	21,529,410	17,265,046	6,166,030	13,972	1,931	615,834	51,452	326,616	615,383	390	451
$100,000 under $200,000	63,072	8,274,683	6,578,377	3,004,519	3,848	531	300,123	25,086	63,072	300,029	29	94
$200,000 under $500,000	14,591	4,190,211	3,257,099	1,702,201	1,226	188	169,988	15,498	14,591	169,898	12	89
$500,000 under $1,000,000	2,448	1,640,853	1,290,898	697,327	182	25	69,620	9,061	2,448	69,476	6	143
$1,000,000 or more	1,159	2,441,876	2,022,743	1,084,312	84	12	108,401	16,028	1,159	108,051	4	350
Nontaxable returns, total	68,359	612,778	370,327	87,036	(*)	(*)	8,094	(*)	-	-	68,359	8,094
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	9,054	31,709	17,492	2,646	(*)	(*)	146	2,285	-	-	6,664	83
$3,000 under $4,000					-	-					2,390	63
$4,000 under $5,000	59,305	581,069	352,835	84,390	(*)	(*)	7,948	(*)	-	-	59,305	7,948
$5,000 or more												
Returns under $5,000	9,985,284	34,794,008	22,430,484	3,555,502	183,730	13,574	304,337	21,613	9,976,230	304,172	10,137	165
Returns $5,000 under $10,000	20,597,744	155,213,120	97,304,834	16,509,016	414,081	55,938	1,582,836	126,812	20,551,924	1,580,661	49,133	2,175
Returns $10,000 under $15,000	13,589,884	164,921,996	109,747,533	19,692,942	163,281	22,469	1,960,223	85,715	13,581,944	1,958,813	11,028	1,410
Returns $15,000 or more	8,096,011	199,653,043	149,983,610	38,534,199	157,480	21,084	3,846,093	303,788	8,090,466	3,839,928	7,521	6,164

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Includes investment credit, foreign tax credit, and other tax credits.
NOTE: Amount detail may not add to total because of rounding.

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

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Taxable income	Income tax before credits	Retirement income credit		Surcharge	All other tax credits[1]	Increase in tax due to surcharge		Increase in usage of tax due to surcharge	
					Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	33,923,263	441,696,478	297,228,289	61,458,631	371,991	59,209	6,053,186	416,113	33,870,964	6,044,755	61,077	8,432
Taxable returns, total	33,870,964	441,176,465	296,924,402	61,385,033	371,513	59,088	6,046,387	339,317	33,870,964	6,044,755	8,778	1,633
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	12,413	33,749	13,363	1,935	-	-	102	3	12,413	102	-	-
$3,000 under $4,000	178,579	669,355	359,018	53,366	-	-	1,915	1,184	178,579	1,913	-	-
$4,000 under $5,000	796,159	3,642,372	2,012,537	299,011	22,432	1,782	14,930	3,634	796,159	14,919	1,802	27
$5,000 under $6,000	1,491,688	8,264,983	4,462,723	673,569			47,783	6,427	1,491,688	47,780		
$6,000 under $7,000	2,197,157	14,327,460	7,872,701	1,215,487	29,878	3,981	105,410	10,450	2,197,157	105,400		
$7,000 under $8,000	2,900,231	21,801,109	12,149,395	1,922,953	38,288	5,091	179,443	11,065	2,900,231	179,422		
$8,000 under $9,000	3,187,695	27,107,683	15,600,162	2,527,065	34,760	6,638	244,280	10,951	3,187,695	244,253	2,204	63
$9,000 under $10,000	3,338,867	31,715,924	18,967,905	3,140,304	45,059	11,258	310,910	14,144	3,338,867	310,895		
$10,000 under $15,000	12,197,445	148,566,299	96,994,957	16,978,931	106,193	16,014	1,690,297	58,365	12,197,445	1,690,035	3,689	387
$15,000 under $20,000	4,422,786	75,263,600	53,615,851	10,224,704	37,357	5,794	1,020,314	33,970	4,422,786	1,020,190		
$20,000 under $25,000	1,438,434	31,782,705	23,601,736	4,873,804	19,728	3,063	486,244	23,037	1,438,434	486,206		
$25,000 under $30,000	598,041	16,253,654	12,351,580	2,749,006	11,533	1,542	274,372	16,893	598,041	274,347	701	194
$30,000 under $50,000	739,450	27,662,041	21,604,666	5,622,441	14,701	2,104	561,309	44,951	739,450	561,178		
$50,000 under $100,000	300,149	19,774,222	15,891,829	5,557,571	8,423	1,317	555,117	45,569	300,149	554,743	347	374
$100,000 under $200,000	56,326	7,379,736	5,898,433	2,652,196	2,297	353	264,975	21,663	56,326	264,923	17	52
$200,000 under $500,000	12,505	3,580,295	2,794,287	1,440,906	701	126	143,908	13,491	12,505	143,844	9	64
$500,000 under $1,000,000	2,090	1,401,849	1,105,450	591,635	117	18	59,093	8,027	2,090	58,970	5	122
$1,000,000 or more	949	1,949,429	1,627,809	860,149	46	7	85,985	15,493	949	85,635	4	350
Nontaxable returns, total	52,299	520,015	303,886	73,599	(*)	(*)	6,800	76,796	-	-	52,299	6,800
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	-	-
$4,000 under $5,000	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)
$5,000 or more	48,434	504,074	295,163	72,293	(*)	(*)	6,747	75,416	-	-	(*)	(*)
											48,434	6,747
Returns under $5,000	991,016	4,361,417	2,393,642	355,617	(*)	(*)	16,999	6,201	987,151	16,934	4,613	65
Returns $5,000 under $10,000	13,151,246	103,458,784	59,168,457	9,497,136	161,473	28,208	889,136	68,111	13,115,638	887,750	38,866	1,387
Returns $10,000 under $15,000	12,204,903	148,655,957	97,054,372	16,989,335	106,270	16,018	1,691,324	69,960	12,197,445	1,690,035	10,524	1,290
Returns $15,000 or more	7,576,098	185,220,320	138,611,818	34,616,543	94,916	14,325	3,455,727	271,841	7,570,730	3,450,036	7,074	5,690

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Includes investment credit, foreign tax credit, and other tax credits
NOTE: Amount detail may not add to total because of rounding.

Table 3.10—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSON NOT HEADS OF HOUSEHOLDS OR SURVIVING SPOUSES WITH A SURCHARGE: SELECTED INCOME AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Taxable income	Income tax before credits	Retirement income credit		Surcharge	All other tax credits	Increase in tax due to surcharge		Increase in usage of tax due to surcharge	
					Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	16,435,187	98,061,310	72,573,574	14,904,027	527,447	52,077	1,453,939	108,317	16,419,381	1,452,590	16,429	1,349
Taxable returns, total	16,419,381	97,973,058	72,510,095	14,891,620	525,779	51,825	1,452,747	101,451	16,419,381	1,452,590	623	156
Under $1,000	(*)	(*)	(*)	(*)	-	-	25	2	(*)	(*)	-	-
$1,000 under $2,000	325,149	606,011	311,857	46,242	-	-	1,134	394	325,149	1,134	-	-
$2,000 under $3,000	3,000,425	7,448,926	4,610,683	695,628	16,650	621	51,115	2,825	3,000,425	51,115	-	-
$3,000 under $4,000	2,815,678	9,806,882	6,549,555	1,044,467	73,950	4,729	99,955	5,083	2,815,678	99,948	(*)	(*)
$4,000 under $5,000	2,367,294	10,606,739	7,459,951	1,242,989	78,466	6,962	122,361	5,136	2,367,294	122,361	-	-
$5,000 under $6,000	1,974,603	10,816,112	7,943,815	1,383,461	79,193	7,547	137,163	19,282	1,974,603	137,163	(*)	(*)
$6,000 under $7,000	1,546,528	10,023,874	7,556,877	1,371,127	60,621	7,325	135,515	9,160	1,546,528	135,515	-	-
$7,000 under $8,000	1,266,815	9,461,367	7,260,268	1,362,058	42,811	4,898	135,112	8,947	1,266,815	135,111	(*)	(*)
$8,000 under $9,000	888,998	7,528,482	5,808,632	1,126,743	33,856	4,058	111,807	7,695	888,998	111,807	-	-
$9,000 under $10,000	634,912	6,023,681	4,681,744	936,799	24,461	2,868	92,940	5,355	634,912	92,940	(*)	(*)
$10,000 under $15,000	1,163,231	13,656,706	10,834,011	2,346,002	56,337	6,413	233,277	13,707	1,163,231	233,277	-	-
$15,000 under $20,000	231,585	3,920,812	3,150,410	794,016	23,504	2,490	78,956	6,121	231,585	78,940	(*)	(*)
$20,000 under $25,000	79,747	1,766,269	1,432,889	413,013	11,275	1,158	41,138	2,778	79,747	41,138	-	-
$25,000 under $30,000	37,972	1,031,665	826,763	265,007	6,366	719	26,389	1,491	37,972	26,388	(*)	(*)
$30,000 under $50,000	51,368	1,190,616	1,481,893	542,859	11,036	1,217	54,048	3,011	51,368	54,048	-	-
$50,000 under $100,000	22,088	1,464,829	1,142,965	515,582	5,214	587	51,447	4,707	22,088	51,378	(*)	(*)
$100,000 under $200,000	5,688	755,044	572,806	300,111	1,447	165	29,932	2,801	5,688	29,894	(*)	(*)
$200,000 under $500,000	1,808	529,090	400,585	227,761	495	58	22,725	1,771	1,808	22,700	(*)	(*)
$500,000 under $1,000,000	319	213,775	164,475	94,171	63	7	9,375	741	319	9,375	-	-
$1,000,000 or more	178	406,404	319,638	183,331	34	3	18,333	444	178	18,333	-	-
Nontaxable returns, total	15,806	88,252	63,481	12,408	(*)	(*)	1,193	6,869	(*)	(*)	15,806	1,193
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	5,189	15,767	8,769	1,340	(*)	(*)	94	905	(*)	(*)	5,189	94
$3,000 under $4,000					-	-						
$4,000 under $5,000					-	-					10,617	1,099
$5,000 or more	10,617	72,485	54,712	11,068	(*)	(*)	1,099	5,964				
Returns under $5,000	8,518,730	28,489,099	18,941,092	3,030,919	170,732	12,565	274,683	14,343	8,513,541	274,583	5,524	100
Returns $5,000 under $10,000	6,321,823	43,911,849	33,295,212	6,187,939	240,942	26,696	613,305	52,710	6,311,856	612,536	10,000	769
Returns $10,000 under $15,000	1,163,713	13,662,643	10,839,283	2,347,206	56,338	6,413	233,397	15,031	1,163,231	233,277	482	120
Returns $15,000 or more	430,921	11,997,719	9,497,987	3,337,963	59,435	6,403	332,554	26,233	430,753	332,194	423	360

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

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

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Taxable income	Income tax before credits	Retirement income credit		Surcharge	All other tax credits	Increase in tax due to surcharge		Increase in usage of tax due to surcharge	
					Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	1,910,473	14,824,380	9,664,600	1,929,003	19,134	1,779	186,365	13,499	1,910,219	186,229	(*)	(*)
Taxable returns, total	1,910,219	14,819,867	9,661,638	1,927,973	19,134	1,779	186,264	12,366	1,910,219	186,229	(*)	(*)
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
$2,000 under $3,000	35,029	94,336	57,714	8,551	-	-	15	-	(*)	(*)	-	-
$3,000 under $4,000	149,642	537,929	301,329	45,643	(*)	(*)	452	196	35,029	452	-	-
$4,000 under $5,000	287,537	1,304,750	734,393	114,421	(*)	(*)	2,546	181	149,642	2,546	-	-
$5,000 under $6,000	377,512	2,062,711	1,172,390	188,752	(*)	(*)	9,642	692	287,537	9,642	-	-
$6,000 under $7,000	226,049	1,469,592	894,256	149,421	-	-	17,687	2,676	377,512	17,687	-	-
$7,000 under $8,000	224,857	1,671,395	1,027,550	174,975			14,652	911	226,049	14,652	-	-
$8,000 under $9,000	161,259	1,360,512	878,810	154,052			17,184	744	224,857	17,184	-	-
$9,000 under $10,000	134,753	1,276,425	867,012	156,544	5,679	242	15,257	598	161,259	15,257	-	-
$10,000 under $15,000	221,268	2,603,396	1,853,879	356,402			15,597	846	134,753	15,597	(*)	(*)
$15,000 under $20,000	49,438	841,472	632,982	138,693			35,502	724	221,268	35,502	(*)	(*)
$20,000 under $25,000	13,166	285,912	215,756	52,139	2,122	258	13,770	713	49,438	13,770	-	-
$25,000 under $30,000	7,919	215,169	163,790	43,818			5,200	275	13,166	5,200	-	-
$30,000 under $50,000	12,674	467,431	363,577	113,236			4,380	116	7,919	4,380	-	-
$50,000 under $100,000	4,379	290,359	230,252	92,877	867	80	11,306	1,276	12,674	11,306	-	-
$100,000 under $200,000	1,058	139,903	107,138	52,212	104	14	9,270	1,176	4,379	9,262	(*)	(*)
$200,000 under $500,000	278	80,826	62,227	33,534	30	4	5,215	622	1,058	5,212	(*)	(*)
$500,000 under $1,000,000	39	25,229	20,973	11,520	2	(1)	3,354	236	278	3,354	-	-
$1,000,000 or more	32	86,043	75,296	40,832	4	1	1,152	293	39	1,131	(*)	(*)
Nontaxable returns, total	(*)	(*)	(*)	(*)	-	-	4,083	91	32	4,083	-	-
No adjusted gross income	-	-	-	-	-	-	102	1,131	-	-	(*)	(*)
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 or more	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	-	-
Returns under $5,000	475,538	1,943,492	1,095,751	168,966	(*)	(*)	12,655	1,069	475,538	12,655	(*)	(*)
Returns $5,000 under $10,000	1,124,675	7,842,488	4,841,165	823,942	11,666	1,033	80,396	5,992	1,124,430	80,376	(*)	(*)
Returns $10,000 under $15,000	221,268	2,603,396	1,853,879	356,402	(*)	(*)	35,502	724	221,268	35,502	(*)	(*)
Returns $15,000 or more	88,992	2,435,004	1,873,805	579,693	3,129	356	57,812	5,714	88,983	57,696	(*)	(*)

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Less than $500.
[2]Includes investment credit, foreign tax credit, and other tax credits.
NOTE: Amount detail may not add to total because of rounding.

Table 3.12—RETURNS WITH TAX OVERPAYMENT: TYPE OF TAXPAYMENT BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Total returns with tax overpayment							Returns with tax overpayment by type of taxpayment								
				Refund		Credit on 1970 tax		Income tax withheld and no payments on 1969 declaration						Income tax withheld and payments on 1969 declaration		
	Number of returns	Total tax liability[1]	Total overpayment	Number of returns	Amount	Number of returns	Amount	Number of returns	Income tax withheld	Refund		Credit on 1970 tax		Number of returns	Income tax withheld	Payments on 1969 declaration
										Number of returns	Amount	Number of returns	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	54,948,639	49,395,111	14,609,628	53,075,526	13,070,500	2,232,883	1,539,139	51,574,051	53,175,860	51,413,576	12,101,739	190,450	58,947	1,575,982	3,326,335	3,308,778
Taxable returns, total	46,204,587	49,351,027	13,332,153	44,490,677	11,909,557	2,020,730	1,422,603	43,343,392	52,204,390	43,202,760	11,144,744	166,001	53,081	1,498,975	3,279,584	3,245,781
Under $1,000	596,604	4,625	64,267	592,269	63,653	(*)	(*)	593,599	68,188	590,269	63,174	(*)	(*)	(*)	(*)	418
$1,000 under $2,000	4,356,363	332,101	490,831	4,322,995	486,529	41,356	4,302	4,287,272	809,108	4,283,438	482,217	16,161	1,831	17,162	1,679	1,891
$2,000 under $3,000	3,376,448	694,343	425,440	3,300,884	413,308	86,597	12,132	3,244,483	1,073,615	3,232,659	402,658			21,639	6,173	4,525
$3,000 under $4,000	3,325,322	1,027,536	507,151	3,212,397	484,037	129,734	23,114	3,135,453	1,444,914	3,125,665	464,859	21,266	3,448	54,396	13,690	17,877
$4,000 under $5,000	3,374,726	1,427,928	596,079	3,244,601	562,534	150,784	33,546	3,156,399	1,892,123	3,146,262	543,239			57,312	17,149	18,020
$5,000 under $6,000	3,429,764	1,893,894	695,689	3,319,635	665,040	127,816	30,649	3,246,949	2,447,636	3,238,035	647,006	8,914	983	56,919	21,247	25,665
$6,000 under $7,000	3,345,412	2,259,460	777,121	3,249,454	745,239	121,411	31,882	3,165,035	2,857,476	3,155,373	717,298	13,003	2,218	73,063	37,365	35,665
$7,000 under $8,000	3,488,589	2,823,472	899,445	3,381,920	857,891	128,751	41,554	3,307,472	3,511,410	3,296,145	835,112	15,998	3,535	82,636	52,906	44,882
$8,000 under $9,000	3,312,619	3,074,410	927,550	3,224,777	899,503	99,040	28,047	3,160,965	3,799,231	3,151,851	875,433	11,411	2,991	84,842	70,051	43,958
$9,000 under $10,000	3,167,281	3,430,118	992,567	3,082,595	959,814	94,720	32,753	3,021,677	4,176,008	3,013,270	933,524	9,063	2,541	79,046	81,845	45,468
$10,000 under $15,000	9,927,514	15,099,368	3,579,184	9,627,551	3,423,846	356,190	155,337	9,394,964	17,463,171	9,367,588	3,313,927	32,729	9,673	364,915	509,003	292,824
$15,000 under $20,000	2,987,333	7,338,445	1,355,274	2,799,961	1,231,122	226,757	124,153	2,670,808	7,600,591	2,659,110	1,148,723	15,243	5,713	226,323	494,555	258,461
$20,000 under $25,000	800,468	2,875,140	529,628	685,309	413,136	135,878	116,492	622,931	2,526,257	617,357	345,565	7,111	4,057	125,602	360,612	233,098
$25,000 under $30,000	292,179	1,425,880	292,391	224,056	196,539	83,811	95,853	182,800	998,560	180,147	141,588	3,235	2,655	76,073	285,684	193,592
$30,000 under $50,000	303,117	2,389,649	524,077	180,305	272,569	143,555	251,509	131,647	1,099,918	126,912	161,614	5,987	5,145	112,302	579,277	573,539
$50,000 under $100,000	99,284	1,838,719	399,789	36,124	146,012	71,899	253,779	19,165	355,049	17,256	53,330	2,144	5,351	52,502	510,976	718,148
$100,000 under $200,000	17,307	785,302	164,829	4,786	52,898	14,434	111,933	1,579	64,814	1,271	10,881	353	1,839	9,895	173,627	385,512
$200,000 under $500,000	3,599	377,021	75,979	883	24,536	3,110	51,444	173	13,552	140	3,881	44	458	2,008	48,287	205,378
$500,000 under $1,000,000	478	121,408	21,201	120	6,988	406	14,213	15	1,778	7	543	8	114	239	7,061	63,879
$1,000,000 or more	180	132,208	13,661	55	4,363	146	9,298	6	991	5	172	1	54	101	8,212	82,981
Nontaxable returns, total	8,744,052	44,087	1,277,478	8,584,849	1,160,942	212,153	116,537	8,230,659	971,475	8,210,816	956,993	24,449	5,869	77,007	46,754	62,997
No adjusted gross income	247,243	4,840	215,352	224,450	176,612	30,120	38,741	153,611	130,790	152,840	129,222	(*)	(*)	11,433	13,803	19,414
Under $600	3,647,642	1,245	152,978	3,636,900	149,583	12,330	3,395	3,596,013	143,415	3,592,010	143,079	9,544	883	10,818	1,141	1,770
$600 under $1,000	2,160,024	1,055	193,849	2,151,053	190,654	14,748	3,196	2,110,607	182,516	2,110,529	182,257					988
$1,000 under $2,000	1,040,520	4,813	151,276	1,014,230	141,778	34,177	9,498	956,504	125,723	951,978	124,038			22,390	6,539	3,102
$2,000 under $3,000	766,630	6,854	148,013	734,280	139,015	38,959	8,998	683,042	121,200	679,071	119,688	5,078	483			3,348
$3,000 under $4,000	354,918	6,000	96,011	335,462	88,044	26,608	7,967	299,760	75,584	299,179	74,233			19,278	6,560	5,564
$4,000 under $5,000	275,175	5,188	88,363	261,096	82,062	17,407	6,301	239,762	74,931	237,271	73,223	8,232	3,705			2,911
$5,000 or more	251,899	14,092	231,635	227,378	193,193	37,804	38,441	191,360	117,316	187,938	111,253			13,088	18,711	25,900
Returns under $5,000	23,521,616	3,516,527	3,129,609	23,030,617	2,977,809	587,155	151,802	22,456,505	6,142,106	22,401,171	2,801,888	60,188	8,463	216,428	66,919	79,828
Returns $5,000 under $10,000	16,970,924	13,493,291	4,422,037	16,465,382	4,241,240	601,067	180,799	16,082,852	16,880,057	16,032,427	4,092,239	62,645	14,078	384,634	267,773	202,936
Returns $10,000 under $15,000	9,941,675	15,100,448	3,616,498	9,639,743	3,456,776	360,065	159,721	9,401,454	17,473,762	9,373,853	3,323,993	33,031	10,023	367,509	512,894	296,751
Returns $15,000 or more	4,514,424	17,284,845	3,441,484	3,939,784	2,394,675	684,596	1,046,817	3,633,240	12,679,935	3,606,125	1,883,619	34,586	26,383	607,411	2,478,749	2,729,263

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

Table 3.12—RETURNS WITH TAX OVERPAYMENT: TYPE OF TAXPAYMENT BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Returns with tax overpayment by type of taxpayment															
	Income tax withheld and payments on 1969 declaration—Continued				Payments on 1969 declaration and no income tax withheld							Neither income tax withheld nor payments on 1969 declaration					
	Refund		Credit on 1970 tax					Refund		Credit on 1970 tax				Refund		Credit on 1970 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Payments on 1969 declaration	Other tax-payments[2]	Number of returns	Amount	Number of returns	Amount	Number of returns	Other tax-payments[2]	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Grand total	874,037	583,990	888,432	705,035	1,636,049	4,143,013	8,625	627,171	355,497	1,152,183	773,929	164,222	28,525	160,742	17,495	1,818	1,229
Taxable returns, total	811,336	506,633	859,628	678,095	1,346,190	3,934,582	7,174	461,310	255,808	994,341	690,406	16,030	11,521	15,271	2,376	760	1,026
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-
$1,000 under $2,000	13,497	1,842	11,487	2,294	46,436	9,502	12	20,567	2,098	33,857	3,584	(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	15,286	4,178			108,157	34,179	152	50,770	5,838	66,448	8,725					-	-
$3,000 under $4,000	33,309	10,759	28,987	5,586	131,293	57,413	124	49,411	8,146	90,456	15,772	6,605	1,807	6,437	916	-	-
$4,000 under $5,000	32,754	7,578	31,366	4,983	160,759	96,580	121	65,329	11,709	108,275	26,839					(*)	(*)
$5,000 under $6,000	30,562	9,403	33,288	7,782	124,813	94,532	200	50,032	8,592	85,537	21,881					-	-
$6,000 under $7,000	49,123	13,779	35,299	9,443	106,795	105,924	46	44,491	14,154	73,057	20,202	1,602	387				
$7,000 under $8,000	55,759	15,060	37,414	11,270	98,047	113,185	110	29,681	7,699	75,240	26,702			1,976	293		
$8,000 under $9,000	45,432	14,834	43,823	12,490	66,644	88,244	106	27,326	9,011	43,806	12,565						
$9,000 under $10,000	47,154	16,144	37,562	9,725	66,558	119,263	104	22,171	10,146	48,095	20,487	1,366	1,910	-	-		
$10,000 under $15,000	211,183	72,656	192,884	66,126	166,871	412,091	338	48,048	36,787	130,545	79,512						
$15,000 under $20,000	122,272	62,296	132,875	54,039	89,776	338,090	778	18,163	20,072	78,629	64,352					590	900
$20,000 under $25,000	57,173	44,723	82,852	55,774	51,539	282,312	278	10,634	22,817	45,664	56,269	822	3,437				
$25,000 under $30,000	35,443	38,357	51,948	48,366	33,251	239,800	346	8,411	16,579	28,628	44,833			1,364	726		
$30,000 under $50,000	42,924	80,867	84,472	129,185	59,133	659,799	721	10,457	30,015	53,073	117,142						
$50,000 under $100,000	14,623	67,526	44,305	155,521	27,577	651,305	1,737	4,245	25,156	25,410	92,626	140	2,612				
$100,000 under $200,000	2,581	28,031	8,693	66,518	5,823	324,394	1,148	930	13,887	5,382	43,534						
$200,000 under $500,000	488	12,403	1,767	28,265	1,417	185,213	424	255	8,253	1,298	22,699	1	146	-	-	1	22
$500,000 under $1,000,000	70	2,794	196	6,183	223	69,115	288	42	3,582	201	7,844	1	489	1	69	1	72
$1,000,000 or more	38	2,945	75	4,437	73	53,544	141	12	1,246	70	4,807	-	-	-	-	-	-
Nontaxable returns, total	62,701	77,357	28,804	26,940	289,859	208,432	1,453	165,861	99,692	157,842	83,525	148,192	17,006	145,471	15,122	1,058	205
No adjusted gross income	9,750	24,190	3,672	8,158	46,673	52,524	360	26,564	20,336	24,623	29,777	35,526	3,300	35,296	2,864	(*)	(*)
Under $600	9,848	2,984	1,938	661	15,649	6,695	24	9,132	3,177	7,807	2,863	34,045	1,623	32,379	1,438		
$600 under $1,000					21,999	9,765	4	14,008	6,503	12,762	2,750	20,201	1,162	20,047	773		
$1,000 under $2,000	17,403	9,234	9,091	2,608	48,872	17,028	135	29,736	6,914	24,852	7,411	26,489	7,477	26,154	6,914		
$2,000 under $3,000					54,676	24,399	138	29,070	12,935	29,657	7,735	15,177	1,496	15,098	873	828	196
$3,000 under $4,000	15,429	11,242	5,488	2,571	36,643	15,341	188	20,043	5,486	22,655	6,077	10,642	1,363	10,396	1,081		
$4,000 under $5,000					24,008	11,759	85	14,240	4,051	11,328	4,691						
$5,000 or more	10,271	29,707	8,615	12,942	41,339	70,921	519	23,068	40,290	24,158	22,221	6,112	585	6,101	1,179		
Returns under $5,000	148,941	72,466	92,364	26,968	696,170	335,281	1,341	329,205	87,212	433,390	116,253	154,178	18,961	151,300	15,230	1,213	118
Returns $5,000 under $10,000	234,182	75,990	193,115	54,093	496,485	551,242	732	192,048	61,574	345,078	112,557	6,953	1,575	6,725	860	(*)	(*)
Returns $10,000 under $15,000	213,512	79,101	194,092	67,269	171,144	431,844	375	50,842	53,050	132,910	82,403	1,568	1,164	1,536	632	(*)	(*)
Returns $15,000 or more	277,402	356,433	408,861	556,705	272,250	2,824,646	6,177	55,076	153,661	240,805	462,716	1,523	6,825	1,181	773	344	1,014

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Includes income tax after credits plus self-employment tax and tax from recomputing prior year investment credit.
[2]Includes excess FICA and other taxpayment credits.
NOTE: Amount detail may not add to total.

Table 3.13—RETURNS WITH TAX DUE AT TIME OF FILING: TYPE OF TAXPAYMENT BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Total					Returns by type of taxpayment												
		Tax due at time of filing				Income tax withheld and no payments on 1969 declaration						Income tax withheld and payments on 1969 declaration						
				Balance due after remittance				Tax due at time of filing							Tax due at time of filing			
										Balance due after remittance							Balance due after remittance	
	Number of returns	Total	Amount paid at time of filing	Number of returns	Amount	Number of returns	Income tax withheld	Total	Amount paid at time of filing	Number of returns	Amount	Number of returns	Income tax withheld	Payments on 1969 declaration	Total	Amount paid at time of filing	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Grand total	17,904,119	10,478,797	9,316,953	6,007,878	1,161,849	10,615,970	14,802,330	2,970,792	2,496,114	4,209,378	474,708	1,725,266	3,633,526	4,143,000	2,913,862	2,741,269	454,053	172,566
Taxable returns, total	17,132,565	10,383,342	9,240,206	5,816,199	1,143,145	10,541,035	14,796,757	2,959,231	2,489,323	4,168,765	469,939	1,723,578	3,633,388	4,142,425	2,913,594	2,741,029	453,413	172,540
Under $1,000	57,304	1,187	951	14,723	236	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
$1,000 under $2,000	723,092	42,629	34,351	274,021	8,278	210,000	14,429	7,120	5,561	140,338	1,560	11,001	262	1,922	905	855	21,709	241
$2,000 under $3,000	1,070,000	102,595	82,130	531,546	20,470	475,858	90,666	25,847	18,882	346,408	6,969	28,042	3,633	4,284	2,500	2,310		
$3,000 under $4,000	1,344,096	168,594	133,770	722,423	34,831	719,583	233,832	49,959	34,066	528,687	15,899	28,510	3,936	6,603	4,668	4,301	13,919	367
$4,000 under $5,000	1,269,595	196,541	162,912	684,635	33,635	782,581	349,534	59,606	46,890	523,483	12,722	47,027	13,203	12,857	6,716	5,528	18,717	1,188
$5,000 under $6,000	1,182,796	231,592	191,653	440,239	39,940	755,691	407,951	88,220	65,815	327,856	22,407	56,118	18,836	18,634	8,942	7,635	23,653	1,307
$6,000 under $7,000	1,089,056	263,533	218,921	365,214	44,614	712,177	491,451	100,223	76,495	264,617	23,729	67,430	27,025	28,344	11,306	10,476	20,856	831
$7,000 under $8,000	1,132,056	266,760	224,734	377,221	42,030	824,193	661,710	122,523	96,645	301,081	25,880	81,151	48,458	36,687	18,015	16,234	24,008	1,781
$8,000 under $9,000	1,041,442	286,095	234,959	340,803	51,139	751,904	723,244	130,068	98,847	274,476	31,223	93,602	63,735	43,151	26,721	24,483	26,122	2,239
$9,000 under $10,000	980,371	298,500	251,797	298,655	46,706	694,761	766,889	130,515	105,626	228,065	24,890	93,602	63,735	43,151	26,721	24,483	26,122	2,239
$10,000 under $15,000	3,656,407	1,277,452	1,117,863	950,797	159,629	2,686,181	4,283,826	597,946	510,200	745,339	87,774	426,863	451,023	274,291	147,913	136,991	102,160	10,929
$15,000 under $20,000	1,716,525	938,038	833,719	417,035	104,330	1,168,389	2,944,000	405,834	357,444	304,175	48,394	295,491	492,730	274,299	151,923	140,544	68,175	11,383
$20,000 under $25,000	729,679	658,558	590,110	160,586	68,441	406,172	1,398,381	234,581	207,306	96,440	27,268	173,306	380,742	246,047	135,852	126,820	38,847	9,032
$25,000 under $30,000	351,403	481,603	430,149	78,072	51,452	151,910	670,519	142,403	124,558	37,779	17,842	105,625	283,696	212,348	114,058	107,796	25,618	6,261
$30,000 under $50,000	501,445	1,288,888	1,165,090	102,008	123,770	148,855	969,439	286,719	251,489	35,552	35,221	178,399	647,964	660,707	357,557	338,484	39,387	19,058
$50,000 under $100,000	227,535	1,427,766	1,301,877	44,877	125,862	41,352	585,737	242,541	206,209	10,017	36,326	99,323	727,679	942,689	535,989	506,320	22,396	29,652
$100,000 under $200,000	45,827	828,659	739,418	10,199	89,234	6,043	162,106	137,807	103,426	1,838	34,380	23,654	318,090	613,718	383,687	357,104	5,848	26,579
$200,000 under $500,000	10,992	626,118	582,984	2,406	43,132	830	32,681	70,424	61,796	225	8,628	6,214	112,945	383,308	347,335	329,802	1,508	17,531
$500,000 under $1,000,000	1,966	336,621	313,151	491	23,470	155	5,875	43,762	39,660	41	4,102	1,187	25,461	149,764	209,996	197,869	315	12,127
$1,000,000 or more	978	661,613	629,667	248	31,946	66	4,430	83,065	78,376	14	4,689	635	13,970	232,772	449,511	427,477	175	22,034
Nontaxable returns, total	771,554	95,452	76,751	191,679	18,706	74,935	5,575	11,563	6,793	40,613	4,768	1,688	138	578	268	241	(*)	(*)
No adjusted gross income	26,699	3,964	2,877	8,781	1,088	3,297	525	654	562	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	51,956	3,097	2,657	27,690	1,115	5,581	81	387	359	3,184	28	-	-	-	-	-	-	-
$600 under $1,000	112,291	6,002	5,328									-	-	-	-	-	-	-
$1,000 under $2,000	237,296	22,006	16,617	47,054	5,389	13,735	675	3,977	745	6,457	3,231						(*)	(*)
$2,000 under $3,000	144,495	16,101	13,634	37,256	2,467	18,129	856	1,251	1,035	8,879	216	1,555	133	531	235	219	(*)	(*)
$3,000 under $4,000	77,091	13,371	11,022	24,190	2,350	10,420	710	1,180	945	11,199	859						(*)	(*)
$4,000 under $5,000	53,706	11,444	8,284	20,440	3,161	10,929	908	1,538	914								(*)	(*)
$5,000 or more	68,020	19,467	16,332	26,268	3,136	12,844	1,820	2,576	2,233	8,498	343							
Returns under $5,000	5,167,621	587,532	474,531	2,392,759	113,018	2,254,447	692,272	151,586	109,991	1,573,365	41,612	68,718	7,885	13,289	8,152	7,519	36,256	633
Returns $5,000 under $10,000	5,487,169	1,362,725	1,135,567	1,846,712	227,171	3,751,117	3,052,946	573,892	445,530	1,404,227	128,369	345,417	171,264	139,677	71,715	64,371	113,366	7,346
Returns $10,000 under $15,000	3,660,223	1,279,285	1,119,558	951,651	159,767	2,686,344	4,283,864	598,007	510,250	745,439	87,785	427,095	451,086	274,363	147,982	137,060	102,161	10,929
Returns $15,000 or more	3,589,106	7,249,255	6,587,297	816,756	661,893	1,924,062	6,773,248	1,647,307	1,430,343	486,347	216,942	884,036	3,003,291	3,715,671	2,686,013	2,532,319	202,270	153,658

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

Table 3.13—RETURNS WITH TAX DUE AT TIME OF FILING: TYPE OF TAXPAYMENT BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Payments on 1969 declaration and no income tax withheld							Neither income tax withheld nor payments on 1969 declaration					
	Number of returns	Payments on 1969 declaration	Other taxpayments	Tax due at time of filing				Number of returns	Other taxpayments	Tax due at time of filing			
				Total	Amount paid at time of filing	Balance due after remittance				Total	Amount paid at time of filing	Balance due after remittance	
						Number of returns	Amount					Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Grand total	2,180,426	5,705,808	9,377	2,676,730	2,498,546	386,726	178,181	3,382,457	58,482	1,917,413	1,581,024	957,721	336,393
Taxable returns, total	2,128,226	5,697,743	9,263	2,672,383	2,495,240	374,040	177,138	2,739,726	49,255	1,838,136	1,514,617	819,981	323,529
Under $1,000	-	-	-	-	-	-	-	52,970	16	1,119	919	12,389	200
$1,000 under $2,000	39,141	4,197	5	2,258	2,083	27,609	899	471,283	1,090	33,173	26,675	124,343	6,498
$2,000 under $3,000	75,920	11,453	66	5,314	4,590			509,889	1,509	70,607	57,835	161,866	12,772
$3,000 under $4,000	123,435	29,178	79	12,171	11,311	28,227	860	473,036	3,095	103,964	86,083	148,803	17,881
$4,000 under $5,000	158,214	58,101	132	22,360	20,640	40,232	1,720	300,290	3,947	109,907	91,081	107,001	18,826
$5,000 under $6,000	170,673	73,667	228	32,722	30,329	36,509	2,393	209,405	3,420	103,934	89,982	57,157	13,953
$6,000 under $7,000	163,877	89,333	214	45,524	41,836	35,062	3,688	156,884	3,392	108,844	92,955	41,882	15,889
$7,000 under $8,000	140,563	104,028	283	43,381	40,077	27,832	3,304	99,870	2,802	89,550	77,537	27,452	12,014
$8,000 under $9,000	120,591	103,935	220	42,943	40,104	20,267	2,839	87,796	2,684	95,070	79,774	22,052	15,297
$9,000 under $10,000	123,242	124,340	735	52,947	48,500	20,357	4,447	68,766	4,540	88,317	73,188	24,111	15,131
$10,000 under $15,000	364,630	509,760	1,287	214,782	199,633	52,118	15,151	178,733	9,850	316,811	271,038	51,180	45,775
$15,000 under $20,000	189,303	418,697	592	191,839	178,212	26,033	13,630	63,342	5,007	188,443	157,519	18,652	30,924
$20,000 under $25,000	122,265	388,947	691	167,681	155,107	16,664	12,574	27,936	1,555	120,443	100,877	8,635	19,567
$25,000 under $30,000	80,241	330,784	293	149,798	139,044	9,888	10,755	13,627	1,915	75,343	58,751	4,787	16,593
$30,000 under $50,000	154,226	1,025,193	767	463,733	434,817	19,644	28,912	19,965	1,679	180,879	140,300	7,425	40,579
$50,000 under $100,000	81,721	1,268,577	1,313	550,689	516,344	10,531	34,340	5,139	2,140	98,548	73,003	1,933	25,544
$100,000 under $200,000	15,474	582,752	1,348	274,872	256,471	2,256	18,399	656	377	32,293	22,418	257	9,876
$200,000 under $500,000	3,830	326,051	458	195,834	183,488	624	12,346	118	234	12,524	7,898	49	4,626
$500,000 under $1,000,000	610	118,021	220	79,412	73,164	129	6,248	14	1	3,452	2,459	6	993
$1,000,000 or more	270	130,729	332	124,123	119,490	58	4,633	7	2	4,915	4,325	1	591
Nontaxable returns, total	52,200	8,067	116	4,348	3,306	12,686	1,042	642,731	9,227	79,277	66,409	137,740	12,867
No adjusted gross income	(*)	(*)	(*)	(*)	153	(*)	(*)	22,033	448	3,111	2,139	5,800	972
Under $600	4,625	469	-	145	142	4,737	200	48,447	281	2,807	2,379	6,559	428
$600 under $1,000			-					105,594	401	5,761	5,105	17,559	655
$1,000 under $2,000	11,897	977	-	401	353			210,993	1,614	17,603	15,508	38,534	2,094
$2,000 under $3,000	12,957	1,643	-	558	408			113,408	1,750	14,292	12,191	25,587	2,101
$3,000 under $4,000	14,340	2,545	38	1,790	1,145	7,486	829	57,951	1,022	11,427	9,361	15,732	2,066
$4,000 under $5,000								36,797	1,184	8,860	6,920	12,320	1,940
$5,000 or more	7,145	2,163	77	1,287	1,105			47,508	2,527	15,416	12,806	15,649	2,611
Returns under $5,000	441,765	108,832	321	45,164	40,825	106,645	4,340	2,402,691	16,356	382,630	316,196	676,493	66,433
Returns $5,000 under $10,000	725,374	497,106	1,749	218,588	201,737	141,962	16,852	665,261	19,146	498,530	423,929	187,157	74,603
Returns $10,000 under $15,000	364,926	509,855	1,293	214,835	199,686	52,290	15,152	181,858	9,971	318,461	272,562	51,761	45,901
Returns $15,000 or more	648,361	4,590,015	6,014	2,198,143	2,056,298	85,829	141,837	132,647	13,009	717,792	568,337	42,310	149,456

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

Table 3.14—RETURNS WITH NEITHER TAX DUE AT TIME OF FILING NOR OVERPAYMENT: TYPE OF TAXPAYMENT BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Total number of returns	Returns by type of taxpayment									
		Income tax withheld and no payments on 1969 declaration		Income tax withheld and payments on 1969 declaration			Payments on 1969 declaration and no income tax withheld			Neither income tax withheld nor payments on 1969 declaration	
		Number of returns	Income tax withheld	Number of returns	Income tax withheld	Payments on 1969 declaration	Number of returns	Payments on 1969 declaration	Other taxpayments[1]	Number of returns	Other taxpayments[1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand total	2,979,965	347,033	256,263	15,417	19,854	13,229	26,751	20,978	(*)	2,590,764	170
Taxable returns, total	384,242	327,467	245,101	15,417	19,854	13,229	23,869	20,188	(*)	17,489	(2)
Under $1,000	(*)	-	-	-	-	-	-	-	-	(*)	(*)
$1,000 under $2,000	60,479	53,483	5,721	-	-	-	(*)	(*)	-	12,493	(2)
$2,000 under $3,000	33,145	25,646	6,055	-	-	-	10,742	1,984	-		
$3,000 under $4,000	57,696	43,626	15,180	(*)	(*)	(*)			-	-	-
$4,000 under $5,000	47,377	41,300	23,615				7,302	4,193	-	-	-
$5,000 under $6,000	35,402	33,469	22,080						-	-	-
$6,000 under $7,000	39,200	36,022	28,587	8,923	8,861	3,790			(*)	-	-
$7,000 under $8,000	23,723	34,875	38,277				2,525	2,927	-	-	-
$8,000 under $9,000	12,881								-	-	-
$9,000 under $10,000	11,955	11,445	14,172						-	-	-
$10,000 under $15,000	41,478	36,155	56,481						-	-	-
$15,000 under $20,000	10,118	8,480	22,244	1,588	4,120	1,406	1,440	6,931	-	-	-
$20,000 under $25,000	3,461	2,299	9,052	600	1,866	1,069			-	-	-
$25,000 under $30,000	1,449	621	2,987						(*)	-	-
$30,000 under $50,000	731	(*)	(*)	632	4,056	4,286	166	1,750	-	-	-
$50,000 under $100,000	112	(*)	-	(*)	(*)	(*)	23	1,458	-	-	-
$100,000 under $200,000	26	-	-	1	5	156	5	635	-	-	-
$200,000 under $500,000	7	1	153	4	115	1,100	1	232	-	-	-
$500,000 under $1,000,000	6	(2)	-	1	22	1,138	-	-	-	-	-
$1,000,000 or more			-								
Nontaxable returns, total	2,595,723	19,566	11,165	-	-	-	2,882	790	(*)	2,573,275	170
No adjusted gross income	184,715	-	-	-	-	-	(*)	(*)	-	184,644	23
Under $600	281,316	-	-	-	-	-			-	280,813	5
$600 under $1,000	377,773			-	-	-			-	376,935	18
$1,000 under $2,000	864,927			-	-	-			-	863,922	28
$2,000 under $3,000	497,213	19,566	11,165	-	-	-	2,811	761	-	496,132	43
$3,000 under $4,000	226,365			-	-	-			-	226,174	27
$4,000 under $5,000	78,361			-	-	-			-	78,026	(2)
$5,000 or more	85,053			-	-	-			(*)	66,629	25
Returns under $5,000	2,714,363	165,305	50,622	(*)	(*)	(*)	19,258	4,524	-	2,524,135	145
Returns $5,000 under $10,000	199,435	134,127	114,227	(*)	(*)	(*)	4,484	3,646	(*)	57,933	25
Returns $10,000 under $15,000	47,494	36,155	56,481	4,032	6,612	1,981	1,368	1,799	-	5,939	(2)
Returns $15,000 or more	18,673	11,446	34,933	2,829	10,223	9,224	1,641	11,009	(*)	2,757	(2)

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

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

[1]Includes excess FICA and other taxpayment credits.

[2]Less than $500.

NOTE: Amount detail may not add to total because of rounding.

Table 3.15—ALL RETURNS: ADJUSTED GROSS INCOME AND INCOME TAX AFTER CREDITS BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF INCOME TAX AFTER CREDITS

[Taxable and nontaxable returns--Money amounts in thousands of dollars]

Adjusted gross income classes	All returns			Returns with no income tax after credits		Returns with income tax after credits					
						Size of income tax after credits					
						Total			$1 under $50		
	Number of returns	Adjusted gross income	Income tax after credit	Number of returns	Adjusted gross income	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	75,834,388	[1]603,546,080	86,568,215	12,112,994	15,326,575	63,721,394	588,219,505	86,568,215	3,580,494	7,040,811	85,196
No adjusted gross income	458,657	[2]2,032,867	-	458,657	-2,032,867	-	-	-	-	-	-
Under $600	3,982,580	1,316,361	-	3,982,580	1,316,361	-	-	-	-	-	-
$600 under $1,000	3,308,992	2,643,144	5,110	2,650,088	2,019,672	658,904	623,472	5,110	657,239	621,924	4,877
$1,000 under $2,000	7,282,677	10,816,422	385,321	2,142,743	3,154,619	5,139,934	7,661,803	385,321	1,831,758	2,329,216	53,295
$2,000 under $3,000	5,887,931	14,655,188	877,954	1,408,338	3,486,135	4,479,593	11,169,053	877,954	367,129	908,285	9,303
$3,000 under $4,000	5,385,488	18,764,844	1,426,968	658,374	2,274,459	4,727,114	16,490,385	1,426,968	384,633	1,294,112	8,796
$4,000 under $5,000	5,098,940	22,920,792	1,983,116	407,242	1,797,747	4,691,698	21,123,045	1,983,116	149,398	667,468	4,324
$5,000 under $6,000	4,837,694	26,572,828	2,549,803	189,732	1,033,174	4,647,962	25,539,653	2,549,803	97,080	527,793	2,195
$6,000 under $7,000	4,565,779	29,657,699	3,051,616	92,111	590,560	4,473,668	29,067,139	3,051,616	52,374	332,434	1,399
$7,000 under $8,000	4,693,221	35,171,172	3,812,839	48,853	360,285	4,644,368	34,810,887	3,812,839	23,138	173,738	589
$8,000 under $9,000	4,385,738	37,237,461	4,174,675	18,796	158,562	4,366,942	37,078,899	4,174,675	12,423	107,077	300
$9,000 under $10,000	4,175,096	39,641,008	4,629,939	15,489	146,386	4,159,607	39,494,622	4,629,939			
$10,000 under $15,000	13,649,392	165,612,408	21,574,723	23,993	283,212	13,625,399	165,329,196	21,574,723	3,874	46,137	82
$15,000 under $20,000	4,721,696	80,332,838	12,235,709	7,720	132,066	4,713,976	80,200,773	12,235,709	1,098	18,484	30
$20,000 under $25,000	1,536,601	33,949,841	5,847,087	2,993	65,111	1,533,608	33,884,730	5,847,087			
$25,000 under $30,000	645,888	17,553,673	3,346,182	857	23,302	645,031	17,530,370	3,346,182			
$30,000 under $50,000	807,497	30,184,382	6,859,984	2,204	82,734	805,293	30,101,648	6,859,984	348	12,881	6
$50,000 under $100,000	328,410	21,648,988	6,733,559	1,479	97,028	326,931	21,551,960	6,733,559			
$100,000 under $200,000	63,605	8,345,663	3,282,211	445	59,273	63,160	8,286,391	3,282,211			
$200,000 under $500,000	14,786	4,247,471	1,856,887	188	55,376	14,598	4,192,096	1,856,887			
$500,000 under $1,000,000	2,509	1,682,453	757,859	60	40,945	2,449	1,641,507	757,859	-	-	-
$1,000,000 or more	1,211	2,624,311	1,176,674	52	182,435	1,159	2,441,876	1,176,674	2	1,262	[3]
Returns under $5,000	31,405,265	[1]69,083,885	4,678,468	11,708,022	12,016,126	19,697,243	57,067,758	4,678,468	-	-	-
Returns $5,000 under $10,000	22,657,528	168,280,167	18,218,873	364,981	2,288,967	22,292,547	165,991,200	18,218,873	3,390,157	5,821,003	80,595
Returns $10,000 under $15,000	13,649,392	165,612,408	21,574,723	23,993	283,212	13,625,399	165,329,196	21,574,723	185,015	1,141,041	4,482
Returns $15,000 or more	8,122,203	200,569,620	42,096,151	15,998	738,270	8,106,205	199,831,350	42,096,151	3,874	46,137	82
									1,448	32,627	36

Adjusted gross income classes	Returns with income tax after credits--Continued											
	Size of income tax after credits--Continued											
	$50 under $100			$100 under $200			$200 under $300			$300 under $400		
	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	2,924,963	7,029,589	216,058	4,762,840	14,797,831	694,642	3,848,596	15,302,120	952,653	3,413,594	15,525,567	1,190,731
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	1,699,719	2,460,853	123,594	1,606,122	2,867,939	207,861	(*)	(*)	(*)	-	-	-
$2,000 under $3,000	530,944	1,317,255	39,916	1,281,951	3,011,775	205,171	1,566,266	3,852,694	383,106	731,437	2,074,514	239,657
$3,000 under $4,000	291,395	1,013,933	21,780	736,568	2,555,484	107,820	732,049	2,529,047	180,811	936,944	3,170,654	337,511
$4,000 under $5,000	189,797	847,321	14,192	539,451	2,397,973	81,760	562,298	2,544,176	141,853	608,633	2,739,637	214,962
$5,000 under $6,000	109,411	599,221	8,547	246,267	1,348,141	37,525	462,487	2,523,218	115,186	469,741	2,580,037	162,845
$6,000 under $7,000	51,878	334,488	3,935	186,741	1,206,924	28,337	256,002	1,651,110	63,787	308,784	1,991,835	109,755
$7,000 under $8,000	23,012	170,663	1,821	80,592	600,610	12,425	148,934	1,103,380	37,203	185,441	1,387,753	64,470
$8,000 under $9,000	15,041	128,053	1,223	47,060	392,820	7,715	70,899	594,579	18,071	111,571	942,116	39,793
$9,000 under $10,000	8,227	77,601	605	21,276	199,116	3,549	27,419	257,299	7,114	35,830	338,473	12,787
$10,000 under $15,000	4,201	49,176	347	10,831	125,362	1,599	17,922	199,155	4,475	23,434	263,826	8,346
$15,000 under $20,000	1,192	22,276	86	3,315	57,038	489	1,352	23,365	323	1,407	22,685	481
$20,000 under $25,000												
$25,000 under $30,000				937	26,953	148	573	15,286	138	284	7,804	93
$30,000 under $50,000	144	6,904	12									
$50,000 under $100,000				61	5,341	9	58	4,536	14	87	5,987	31
$100,000 under $200,000	1	295	(3)	3	806	1	2	480	1	1	246	(3)
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	1	1,550	(3)	-	-	-	-	-	-	-	-	-
$1,000,000 or more												
Returns under $5,000	2,711,855	5,639,362	199,482	4,165,757	10,834,719	602,844	2,862,948	8,929,712	706,342	2,277,014	7,984,806	792,130
Returns $5,000 under $10,000	207,569	1,310,026	16,131	581,936	3,747,611	89,551	965,741	6,129,586	241,362	1,111,367	7,240,215	389,650
Returns $10,000 under $15,000	4,201	49,176	347	10,831	125,362	1,599	17,922	199,155	4,475	23,434	263,826	8,346
Returns $15,000 or more	1,338	31,025	98	4,316	90,138	647	1,985	43,666	474	1,779	36,720	605

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

Table 3.15—ALL RETURNS: ADJUSTED GROSS INCOME AND INCOME TAX AFTER CREDITS BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF INCOME TAX AFTER CREDITS—Continued

[Taxable and nontaxable returns--Money amounts in thousands of dollars]

Adjusted gross income classes	Returns with income tax after credits--Continued											
	Size of income tax after credits--Continued											
	$400 under $500			$500 under $600			$600 under $700			$700 under $800		
	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Total	3,338,930	17,282,154	1,498,704	3,212,585	18,881,433	1,768,596	3,079,231	20,002,174	1,998,478	2,873,588	20,350,315	2,153,527
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
$3,000 under $4,000	1,209,578	4,237,399	540,736	435,947	1,689,756	229,514	-	-	-	-	-	-
$4,000 under $5,000	627,483	2,822,475	280,728	845,734	3,696,323	472,592	933,493	4,253,522	603,367	235,411	1,154,151	169,339
$5,000 under $6,000	539,804	2,960,137	242,179	608,934	3,340,245	336,304	504,587	2,770,599	326,536	736,252	3,942,993	555,541
$6,000 under $7,000	378,144	2,437,351	170,300	483,193	3,131,804	266,627	523,780	3,390,467	338,992	554,099	3,620,578	413,734
$7,000 under $8,000	298,973	2,220,776	135,002	423,893	3,171,135	234,969	456,538	3,423,774	298,213	529,271	3,966,521	398,500
$8,000 under $9,000	166,790	1,406,566	76,090	220,788	1,869,737	121,240	335,506	2,833,845	218,889	419,209	3,557,881	315,224
$9,000 under $10,000	74,099	697,594	33,633	112,702	1,063,340	62,387	196,446	1,862,434	128,009	209,075	1,975,436	157,790
$10,000 under $15,000	39,479	436,543	18,056	78,612	864,427	43,422	124,839	1,370,968	81,825	186,364	2,053,703	140,447
$15,000 under $20,000	1,800	30,324	795	1,708	29,034	959	2,175	36,322	1,428	2,827	46,784	2,133
$20,000 under $25,000	877	19,333	388	619	13,798	341	891	19,395	580	648	13,365	495
$25,000 under $30,000							891	33,607	585	(*)	(*)	(*)
$30,000 under $50,000	237	9,484	99	252	10,102	136	81	5,833	51	(*)	(*)	(*)
$50,000 under $100,000										87	5,319	66
$100,000 under $200,000	1	211	(3)	1	273	1	3	806	2	4	1,237	3
$200,000 under $500,000	-	-	-	1	890	1	1	602	1	1	716	1
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	1,838,726	7,063,835	822,161	1,281,882	5,386,648	702,210	933,493	4,253,522	603,367	235,411	1,154,151	169,339
Returns $5,000 under $10,000	1,457,810	9,722,424	657,205	1,849,510	12,576,261	1,021,527	2,016,857	14,281,119	1,310,639	2,447,906	17,063,408	1,840,788
Returns $10,000 under $15,000	39,479	436,543	18,056	78,612	864,427	43,422	124,839	1,370,968	81,825	186,364	2,053,703	140,447
Returns $15,000 or more	2,915	59,352	1,282	2,581	54,097	1,437	4,042	96,564	2,646	3,907	79,052	2,951

Adjusted gross income classes	Returns with income tax after credits--Continued											
	Size of income tax after credits--Continued											
	$800 under $900			$900 under $1,000			$1,000 under $1,500			$1,500 under $2,000		
	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Total	2,766,376	21,539,065	2,351,264	2,645,787	21,949,950	2,510,555	11,173,317	110,322,899	13,758,364	6,166,151	76,271,668	10,649,238
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	(*)	(*)	(*)	-	-	-
$5,000 under $6,000	594,563	3,310,815	504,482	277,171	1,626,656	256,424	792,692	5,243,664	854,459	-	-	-
$6,000 under $7,000	441,517	2,896,384	374,429	444,464	2,830,101	425,862	1,383,725	10,420,505	1,654,831	(*)	(*)	(*)
$7,000 under $8,000	580,077	4,350,610	491,024	510,573	3,819,830	483,478	1,691,500	14,369,900	2,012,895	310,455	2,690,182	486,965
$8,000 under $9,000	474,740	4,031,456	405,913	493,569	4,179,296	470,391	2,165,877	20,612,109	2,632,129	498,528	4,740,406	859,270
$9,000 under $10,000	358,367	3,397,400	304,883	447,487	4,232,158	424,360	5,016,913	57,601,613	6,441,756	4,780,009	59,407,564	8,259,485
$10,000 under $15,000	313,958	3,487,603	267,841	466,845	5,154,363	444,610	111,713	1,800,964	148,268	560,599	9,025,503	1,014,007
$15,000 under $20,000	2,348	39,436	2,010	4,746	77,739	4,538	5,417	116,437	7,131	12,629	274,205	22,532
$20,000 under $25,000	523	11,806	447	923	26,909	883	1,527	41,127	1,980	2,222	59,684	3,944
$25,000 under $30,000							1,850	69,526	2,344	1,158	42,480	2,112
$30,000 under $50,000	282	13,277	234	(*)	(*)	(*)	366	25,663	440	287	18,859	500
$50,000 under $100,000							55	6,995	68	50	6,433	86
$100,000 under $200,000	1	278	1	5	1,524	5	17	4,597	22	12	3,856	21
$200,000 under $500,000	-	-	-	1	849	1	-	-	-	1	903	2
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	-	-	-	-	-	-	-	-	-	-	-	-
Returns $5,000 under $10,000	2,449,264	17,986,665	2,080,731	2,173,264	16,688,040	2,060,514	6,035,459	50,655,976	7,156,356	809,184	7,432,181	1,346,549
Returns $10,000 under $15,000	313,958	3,487,603	267,841	466,845	5,154,363	444,610	5,016,913	57,601,613	6,441,756	4,780,009	59,407,564	8,259,485
Returns $15,000 or more	3,154	64,796	2,692	5,678	107,546	5,428	120,945	2,065,308	160,253	576,958	9,431,921	1,043,203

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

Table 3.15—ALL RETURNS: ADJUSTED GROSS INCOME AND INCOME TAX AFTER CREDITS BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF INCOME TAX AFTER CREDITS—Continued

[Taxable and nontaxable returns--Money amounts in thousands of dollars]

Adjusted gross income classes	Returns with income tax after credits--Continued											
	Size of income tax after credits--Continued											
	$2,000 under $2,500			$2,500 under $3,000			$3,000 under $4,000			$4,000 under $5,000		
	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
Total	3,678,576	54,171,351	8,182,870	1,925,645	32,566,964	5,256,740	1,893,686	37,408,805	6,462,910	800,118	19,015,782	3,547,131
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	2,139,524	28,527,955	4,686,879	323,596	4,390,336	865,441	94,998	1,350,468	310,114	-	-	-
$15,000 under $20,000	1,487,358	24,477,514	3,377,438	1,446,854	24,777,845	3,957,173	982,485	17,881,691	3,265,683	83,818	1,504,920	366,503
$20,000 under $25,000	43,282	921,082	99,826	144,891	3,081,713	405,451	745,532	16,174,525	2,630,484	470,866	10,757,890	2,061,217
$25,000 under $30,000	4,263	114,790	9,738	7,420	199,105	20,688	59,393	1,569,199	216,819	218,712	5,827,622	996,461
$30,000 under $50,000	2,057	78,398	4,636	2,500	87,571	6,935	10,496	375,826	37,062	25,673	849,196	118,204
$50,000 under $100,000	360	23,355	815	324	20,693	887	705	44,036	2,477	947	59,993	4,287
$100,000 under $200,000	54	7,487	121	51	6,623	140	62	8,468	218	85	10,285	384
$200,000 under $500,000	11	2,937	25	8	2,515	22	15	4,592	53	15	4,507	66
$500,000 under $1,000,000	2	1,185	4	1	563	3	-	-	-	2	1,369	9
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	-	-	-	-	-	-	-	-	-	-	-	-
Returns $5,000 under $10,000	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
Returns $10,000 under $15,000	2,139,524	28,527,955	4,686,879	323,596	4,390,336	865,441	94,998	1,350,468	310,114	-	-	-
Returns $15,000 or more	1,537,387	25,626,748	3,492,603	1,602,049	28,176,629	4,391,299	1,798,688	36,058,337	6,152,796	800,118	19,015,782	3,547,131

Adjusted gross income classes	Returns with income tax after credits--Continued											
	Size of income tax after credits--Continued											
	$5,000 under $10,000			$10,000 under $25,000			$25,000 under $50,000			$50,000 or more		
	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Total	1,025,486	32,254,005	6,925,582	453,403	23,907,913	6,813,509	109,440	10,017,765	3,710,759	48,588	12,581,357	5,840,722
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	17,505	335,924	93,389	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	106,190	2,454,833	617,811	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	347,041	9,591,341	2,066,141	2,791	81,729	29,514	-	-	-	-	-	-
$30,000 under $50,000	544,303	19,205,622	4,064,069	214,923	9,307,449	2,623,454	-	-	-	-	-	-
$50,000 under $100,000	9,968	586,838	80,531	232,885	14,139,949	4,108,185	80,244	6,568,206	2,520,623	277	26,917	14,533
$100,000 under $200,000	398	51,052	3,018	2,619	317,880	49,173	28,751	3,322,147	1,172,921	30,929	4,534,725	2,056,032
$200,000 under $500,000	70	19,650	542	168	46,065	2,874	425	107,437	16,515	13,835	3,989,781	1,836,735
$500,000 under $1,000,000	7	4,228	54	14	9,565	250	17	10,704	582	2,399	1,608,672	756,953
$1,000,000 or more	4	4,517	27	3	5,276	59	3	9,271	118	1,148	2,421,262	1,176,469
Returns under $5,000	-	-	-	-	-	-	-	-	-	-	-	-
Returns $5,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-
Returns $10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-
Returns $15,000 or more	1,025,486	32,254,006	6,925,581	453,403	23,907,914	6,813,509	109,440	10,017,764	3,710,759	48,588	12,581,357	5,840,722

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

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

[1] Adjusted gross income less deficit.

[2] Deficit.

[3] Less than $500.

NOTE: Amount detail may not add to total because of rounding.

Table 3.16—SELECTED INCOME AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF INCOME TAX AFTER CREDITS

PART 1.--ALL RETURNS

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Number of exemptions	Total deductions	Itemized deductions		Taxable income		Surcharge		Foreign tax credit		Income tax after credits	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TOTAL RETURNS														
Total	75,834,388	603,546,080	206,197,483	101,836,882	34,915,278	80,209,595	64,219,186	388,819,730	52,268,923	7,693,489	201,428	146,695	63,721,394	86,568,215
Under $3,000	20,920,837	27,398,248	33,536,514	8,287,446	2,052,547	1,972,124	10,491,669	8,479,935	3,385,020	52,873	(*)	(*)	10,278,431	1,268,385
$3,000 under $5,000	10,484,428	41,685,636	24,398,353	7,382,928	3,535,959	4,180,239	9,585,755	20,450,747	6,600,264	251,464	11,666	1,269	9,418,812	3,410,084
$5,000 under $7,000	9,403,473	56,230,527	25,722,470	9,144,588	4,291,190	6,049,168	9,195,603	31,811,480	7,842,971	459,490	9,124	2,363	9,121,630	5,601,419
$7,000 under $10,000	13,254,055	112,049,641	43,088,215	18,327,144	7,705,857	13,738,481	13,198,032	67,974,094	12,754,773	1,123,347	17,013	2,726	13,170,917	12,617,454
$10,000 under $15,000	13,649,392	165,612,408	49,250,148	26,208,700	10,037,098	22,611,497	13,635,420	109,918,224	13,589,884	1,960,223	33,216	11,281	13,625,399	21,574,723
$15,000 under $20,000	4,721,696	80,332,838	17,325,032	12,431,179	4,102,854	11,813,333	4,717,425	57,535,469	4,706,837	1,113,663	22,030	11,159	4,713,976	12,235,709
$20,000 under $50,000	2,989,986	81,687,896	11,259,035	12,803,415	2,787,274	12,601,267	2,986,576	62,162,513	2,980,903	1,465,369	64,298	31,139	2,983,932	16,053,254
$50,000 under $100,000	328,410	21,648,988	1,309,784	3,596,987	321,261	3,589,846	327,250	17,288,771	326,918	616,147	24,599	19,060	326,931	6,733,559
$100,000 or more	82,111	16,899,899	307,932	3,654,495	81,238	3,653,639	81,456	13,198,496	81,353	650,915	14,286	67,434	81,366	7,073,630
RETURNS WITH NO INCOME TAX AFTER CREDITS														
Total	12,112,994	15,326,575	28,976,996	8,103,384	1,713,631	4,128,272	497,792	665,758	68,359	8,094	7,766	38,749	-	-
Under $3,000	10,642,406	7,943,921	21,118,403	4,651,672	904,063	1,185,872	213,238	112,243	(*)	(*)	-	-	-	-
$3,000 under $5,000	1,065,616	4,072,206	5,445,197	1,464,100	529,446	1,056,299	166,943	128,036	5,375	117			-	-
$5,000 under $7,000	281,843	1,623,734	1,747,220	585,213	173,082	497,895	73,973	149,199	29,434	1,280	5,082	1,654	-	-
$7,000 under $10,000	83,138	665,233	504,309	391,605	73,444	383,429	27,115	75,541	16,386	817			-	-
$10,000 under $15,000	23,993	283,212	102,200	219,740	19,741	215,868	10,021	66,759	7,940	1,147			-	-
$15,000 under $20,000	7,720	132,066	29,822	106,888	6,408	105,576	3,449	36,102	3,028	624	1,995	4,319	-	-
$20,000 under $50,000	6,054	171,148	21,480	145,372	5,280	144,598	2,644	46,296	2,132	984			-	-
$50,000 under $100,000	1,479	97,028	5,633	106,672	1,426	106,619	319	9,480	302	313	645	3,553	-	-
$100,000 or more	745	338,029	2,732	432,121	741	432,117	90	42,103	83	2,784	44	29,222	-	-
RETURNS WITH AND BY SIZE OF INCOME TAX AFTER CREDITS														
Total														
Total	63,721,394	588,219,505	177,220,487	93,733,499	33,201,647	76,081,322	63,721,394	388,153,971	52,200,564	7,685,396	193,662	107,947	63,721,394	86,568,215
Under $3,000	10,278,431	19,454,328	12,418,111	3,635,774	1,148,484	786,252	10,278,431	8,367,692	3,381,341	52,843	(*)	(*)	10,278,431	1,268,385
$3,000 under $5,000	9,418,812	37,613,430	18,953,156	5,918,828	3,006,513	3,123,940	9,418,812	20,322,711	6,594,889	251,348	11,264	1,205	9,418,812	3,410,084
$5,000 under $7,000	9,121,630	54,606,793	23,975,250	8,559,376	4,118,108	5,551,272	9,121,630	31,662,281	7,813,537	458,210	6,846	1,392	9,121,630	5,601,419
$7,000 under $10,000	13,170,917	111,384,408	42,583,906	17,935,539	7,632,413	13,355,053	13,170,917	67,898,553	12,738,387	1,122,530	14,611	2,106	13,170,917	12,617,454
$10,000 under $15,000	13,625,399	165,329,196	49,147,948	25,988,960	10,017,357	22,395,629	13,625,399	109,851,465	13,581,944	1,959,076	31,871	8,788	13,625,399	21,574,723
$15,000 under $20,000	4,713,976	80,200,773	17,295,210	12,324,291	4,096,446	11,707,757	4,713,976	57,499,368	4,703,809	1,113,039	21,380	9,333	4,713,976	12,235,709
$20,000 under $50,000	2,983,932	81,516,748	11,237,555	12,658,044	2,781,994	12,456,670	2,983,932	62,116,217	2,978,771	1,464,385	63,798	28,907	2,983,932	16,053,254
$50,000 under $100,000	326,931	21,551,960	1,304,151	3,490,315	319,835	3,483,226	326,931	17,279,291	326,616	615,834	24,454	17,738	326,931	6,733,559
$100,000 or more	81,366	16,561,870	305,200	3,222,374	80,497	3,221,522	81,366	13,156,393	81,270	648,131	14,242	38,212	81,366	7,073,630
$1 Under $100														
Total	6,505,457	14,070,399	12,979,899	3,762,326	1,434,260	1,917,332	6,505,457	2,520,135	91,608	2,138	10,889	5,534	6,505,457	301,253
Under $3,000	5,086,789	7,637,532	6,657,885	1,914,195	630,834	482,253	5,086,789	1,728,606	56,296	456	(*)	(*)	5,086,789	230,984
$3,000 under $5,000	1,015,223	3,822,833	3,873,272	1,019,105	518,046	707,772	1,015,223	479,766	11,660	172	3,519	519	1,015,223	49,093
$5,000 under $7,000	310,743	1,793,936	1,779,532	523,579	202,311	431,110	310,743	202,639	19,121	711			310,743	16,075
$7,000 under $10,000	81,841	657,132	617,766	221,997	73,123	213,662	81,841	64,476					81,841	4,538
$10,000 under $15,000	8,075	95,313	41,704	43,382	7,163	42,470	8,075	26,909	3,177	402	2,249	3,456	8,075	429
$15,000 under $20,000	1,966	33,686	6,588	19,832	1,966	19,832	1,966	9,901					1,966	93
$20,000 under $50,000	727	19,931	2,787	12,743	724	12,740	727	5,516	1,351	360	126	1,301	727	36
$50,000 under $100,000	82	6,063	318	4,254	82	4,254	82	1,617					(*)	(*)
$100,000 or more	11	3,973	47	3,239	11	3,239	11	705	3	37			11	(1)
$100 Under $200														
Total	4,762,840	14,797,831	10,683,685	3,317,574	1,404,229	2,044,772	4,762,840	5,070,049	1,288,747	7,692	7,025	2,793	4,762,840	694,641
Under $3,000	2,889,738	5,881,263	3,413,776	1,002,687	335,715	210,602	2,889,738	2,830,312	1,049,459	5,324	-	-	2,889,738	413,265
$3,000 under $5,000	1,276,019	4,953,457	4,013,652	1,111,531	612,423	748,427	1,276,019	1,433,735	201,181	1,344	(*)	(*)	1,276,019	189,579
$5,000 under $7,000	433,008	2,555,065	2,177,140	705,572	311,135	606,275	433,008	543,211	23,795	434			433,008	65,862
$7,000 under $10,000	148,928	1,192,546	987,147	394,530	132,512	378,917	148,928	205,729	11,118	294			148,928	23,689
$10,000 under $15,000	10,831	125,362	77,276	56,470	9,794	55,433	10,831	22,526	1,991	192	5,353	2,303	10,831	1,599
$15,000 under $20,000	3,315	57,038	10,686	19,624	1,650	17,959	3,315	31,002					3,315	489
$20,000 under $50,000	937	26,953	3,774	21,391	936	21,390	937	3,297	1,201	100			937	148
$50,000 under $100,000	47	3,208	160	2,992	47	2,992	47	120					(*)	(*)
$100,000 or more	17	2,939	74	2,777	17	2,777	17	117	2	4	6	47	17	3
$200 Under $300														
Total	3,848,596	15,302,120	9,756,999	3,020,086	1,403,050	2,037,511	3,848,596	6,427,836	2,291,181	37,643	5,027	2,166	3,848,596	952,653
Under $3,000	1,568,601	3,856,489	1,611,482	500,739	153,286	82,423	1,568,601	2,388,862	1,547,278	25,716	(*)	(*)	1,568,601	383,678
$3,000 under $5,000	1,294,347	5,073,223	3,255,526	906,281	558,201	563,907	1,294,347	2,213,626	559,410	8,972	(*)	(*)	1,294,347	322,664
$5,000 under $7,000	718,489	4,174,328	3,145,528	977,665	477,405	804,300	718,489	1,309,347	129,525	1,598	-	-	718,489	178,973
$7,000 under $10,000	247,252	1,955,258	1,603,292	526,892	194,875	478,996	247,252	466,391	49,087	963	(*)	(*)	247,252	62,388
$10,000 under $15,000	17,922	199,155	131,874	80,552	17,300	79,930	17,922	39,479	4,837	217			17,922	4,475
$15,000 under $20,000	1,352	23,365	6,887	12,963	1,351	12,962	1,352	6,269	1,037	157	1,093	1,480	1,352	323
$20,000 under $50,000	618	18,083	2,365	13,173	617	13,172	618	3,492					618	148
$50,000 under $100,000	15	2,219	45	1,821	15	1,821	15	370	7	20	2	1	15	4
$100,000 or more														

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

Table 3.16—SELECTED INCOME AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF INCOME TAX AFTER CREDITS—Continued

PART I.—ALL RETURNS—Continued

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Number of exemptions	Total deductions	Itemized deductions		Taxable income		Surcharge		Foreign tax credit		Income tax after credits	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
RETURNS WITH AND BY SIZE OF INCOME TAX AFTER CREDITS—CONTINUED														
$300 Under $400														
Total	3,413,594	15,525,567	8,660,342	2,780,602	1,352,027	1,955,479	3,413,594	7,548,762	3,405,385	74,330	3,412	2,704	3,413,594	1,190,732
Under $3,000	731,437	2,074,514	733,102	217,612	28,649	10,975	731,437	1,417,042	726,442	21,276	-	-	731,437	239,657
$3,000 under $5,000	1,545,577	5,910,291	2,705,192	869,974	534,997	487,083	1,545,577	3,417,204	1,543,406	37,512	-	-	1,545,577	552,473
$5,000 under $7,000	778,525	4,571,872	3,117,952	874,984	483,648	687,588	778,525	1,826,117	777,558	10,583	(*)	(*)	778,525	272,600
$7,000 under $10,000	332,842	2,668,343	1,928,580	700,897	281,552	654,730	332,842	810,297	332,842	4,170	1,198	1,376	332,842	117,051
$10,000 under $15,000	23,434	263,826	166,749	95,582	21,404	93,552	23,434	68,195	23,358	621			23,434	8,346
$15,000 under $20,000	1,691	30,488	8,373	17,227	1,689	17,225	1,691	8,237	1,691	115			1,691	574
$20,000 under $50,000	77	4,607	353	2,765	77	2,765	77	1,630	77	52	42	553	77	27
$50,000 under $100,000	11	1,626	41	1,561	11	1,561	11	40	11	1	4	1	11	4
$100,000 or more														
$400 Under $500														
Total	3,338,930	17,282,154	8,670,926	3,034,511	1,477,585	2,227,838	3,338,930	9,045,090	3,329,195	114,581	3,214	2,108	3,338,930	1,498,706
Under $3,000	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	(*)	(*)
$3,000 under $5,000	1,837,061	7,059,874	2,446,280	853,361	423,682	339,176	1,837,061	4,738,745	1,834,222	70,246	(*)	(*)	1,837,061	821,463
$5,000 under $7,000	917,948	5,397,488	3,044,820	973,029	575,657	769,192	917,948	2,597,568	913,819	26,950	-	-	917,948	412,480
$7,000 under $10,000	539,862	4,324,936	2,886,174	1,028,299	438,503	942,799	539,862	1,564,933	537,655	15,649			539,862	244,726
$10,000 under $15,000	39,479	436,543	278,558	147,598	36,905	145,024	39,479	121,811	38,919	1,310			39,479	18,056
$15,000 under $20,000	1,800	30,324	8,087	16,625	1,723	16,548	1,800	8,847	1,800	143	1,545	1,946	1,800	795
$20,000 under $50,000	1,098	26,657	5,290	13,094	1,098	13,094	1,098	10,388	1,098	205			1,098	480
$50,000 under $100,000														
$100,000 or more	17	2,371	52	2,005	17	2,005	17	335	17	15	4	160	17	8
$500 Under $1,000														
Total	14,577,567	102,722,933	41,691,772	17,065,441	7,491,679	12,935,679	14,577,567	60,642,448	14,548,767	970,186	21,241	9,035	14,577,567	10,782,412
Under $3,000	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	(*)	(*)
$3,000 under $5,000	2,450,585	10,793,752	2,659,234	1,158,575	359,164	277,575	2,450,585	8,039,635	2,445,010	133,103	(*)	(*)	2,450,585	1,474,812
$5,000 under $7,000	5,168,560	30,860,642	9,910,758	3,970,117	1,951,396	2,148,517	5,168,560	20,944,078	5,161,129	340,023	12,049	1,342	5,168,560	3,798,930
$7,000 under $10,000	5,768,241	47,734,851	22,213,888	8,503,140	4,076,741	7,161,632	5,768,241	25,903,393	5,754,372	405,457			5,768,241	4,515,269
$10,000 under $15,000	1,170,618	12,931,063	6,803,133	3,225,931	1,085,573	3,140,874	1,170,618	5,623,250	1,168,693	89,166	5,897	1,696	1,170,618	978,145
$15,000 under $20,000	13,804	229,316	81,741	96,386	13,315	95,897	13,804	83,885	13,804	1,430	899	2,100	13,804	11,068
$20,000 under $50,000	5,199	140,203	21,594	83,584	5,131	83,516	5,199	43,663	5,199	863	708	3,216	5,199	3,816
$50,000 under $100,000	295	19,342	975	16,236	295	16,236	295	2,521	295	68			295	222
$100,000 or more	64	13,195	248	11,432	64	11,432	64	1,615	64	67	23	643	64	47
$1,000 Under $1,500														
Total	11,173,317	110,322,898	34,044,059	17,371,347	6,646,412	13,593,968	11,173,317	72,525,131	11,161,623	1,252,275	10,020	4,114	11,173,317	13,758,364
Under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,000	794,357	5,253,462	799,520	534,429	116,556	104,292	794,357	4,239,322	792,692	78,113	(*)	(*)	794,357	856,500
$7,000 under $10,000	5,241,102	45,402,514	11,437,648	5,790,604	2,276,759	3,327,622	5,241,102	32,749,331	5,238,362	573,209	7,814	1,284	5,241,102	6,299,855
$10,000 under $15,000	5,016,913	57,601,613	21,078,478	10,326,051	4,133,592	9,443,231	5,016,913	34,628,476	5,010,022	585,095			5,016,913	6,441,756
$15,000 under $20,000	111,713	1,800,964	685,658	573,610	110,630	572,527	111,713	815,961	111,512	13,895	1,408	1,382	111,713	148,268
$20,000 under $50,000	8,794	227,090	40,695	127,018	8,638	126,862	8,794	75,656	8,597	1,370	727	1,373	8,794	11,455
$50,000 under $100,000	366	25,663	1,800	8,891	165	8,690	366	15,692	366	577			366	440
$100,000 or more	72	11,592	260	10,744	72	10,744	72	693	72	16	19	75	72	90
$1,500 Under $2,000														
Total	6,166,151	76,271,668	18,960,838	11,344,851	4,069,984	9,331,969	6,166,151	53,550,312	6,160,783	968,128	12,723	6,218	6,166,151	10,649,238
Under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	809,184	7,432,181	907,746	768,163	156,683	195,677	809,184	6,119,371	809,184	122,277	(*)	(*)	809,184	1,346,549
$15,000 under $20,000	4,780,009	59,407,564	15,006,123	8,340,677	3,343,851	6,907,918	4,780,009	42,063,210	4,776,386	750,280	8,761	1,252	4,780,009	8,259,485
$20,000 under $50,000	560,599	9,025,503	2,962,865	2,048,574	553,250	2,041,096	560,599	5,199,210	558,906	92,398	1,942	1,357	560,599	1,014,007
$50,000 under $100,000	16,009	376,369	82,787	163,381	15,850	163,222	16,009	163,317	15,957	3,030	1,757	2,828	16,009	28,589
$100,000 or more	287	18,859	1,078	14,083	287	14,083	287	4,129	287	110	72	546	287	500
	63	11,192	239	9,973	63	9,973	63	1,075	63	33	23	202	63	108
$2,000 Under $3,000														
Total	5,604,221	86,738,317	17,388,546	12,324,794	4,184,296	10,913,666	5,604,221	63,980,400	5,596,932	1,221,263	18,577	6,287	5,604,221	13,439,609
Under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)
$15,000 under $20,000	2,463,120	32,918,291	5,458,012	3,565,025	1,336,463	2,447,390	2,463,120	26,078,459	2,459,763	503,695	5,402	354	2,463,120	5,552,320
$20,000 under $50,000	2,934,212	49,255,359	10,846,976	7,511,825	2,642,280	7,219,668	2,934,212	35,235,350	2,930,912	666,498	9,657	1,483	2,934,212	7,334,610
$50,000 under $100,000	204,413	4,482,659	1,078,667	1,198,305	203,077	1,196,969	204,413	2,637,157	203,781	50,377	3,342	3,182	204,413	547,273
$100,000 or more	684	44,049	2,742	29,780	684	29,780	684	12,623	684	327	139	1,091	684	1,703
	127	21,311	484	18,842	127	18,842	127	2,179	127	58	37	177	127	315

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

Table 3.16—SELECTED INCOME AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF INCOME TAX AFTER CREDITS—Continued

PART 1.--ALL RETURNS--Continued

[Taxable and nontaxable returns--Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Number of exemptions	Total deductions	Itemized deductions		Taxable income		Surcharge		Foreign tax credit		Income tax after credits	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
RETURNS WITH AND BY SIZE OF INCOME TAX AFTER CREDITS[1]—CONTINUED														
$3,000 Under $4,000														
Total	1,893,686	37,408,805	5,950,846	5,204,814	1,543,978	4,857,274	1,893,686	28,633,503	1,891,251	587,863	15,294	6,646	1,893,686	6,462,910
Under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	94,998	1,350,468	106,041	107,694	25,312	39,810	94,998	1,179,150	94,798	28,099	1,120	10	94,998	310,114
$15,000 under $20,000	982,485	17,881,691	2,541,219	1,871,903	723,365	1,613,149	982,485	14,485,064	981,660	296,443	4,446	187	982,485	3,265,683
$20,000 under $50,000	815,421	18,119,550	3,300,565	3,185,478	794,520	3,164,577	815,421	12,953,744	814,011	262,916	9,562	4,984	815,421	2,884,365
$50,000 under $100,000	705	44,036	2,709	29,387	705	29,387	705	13,023	705	313	142	778	705	2,477
$100,000 or more	77	13,060	312	10,352	76	10,351	77	2,522	77	92	24	687	77	271
$4,000 Under $5,000														
Total	800,118	19,015,782	2,616,050	2,646,855	682,759	2,530,115	800,118	14,799,303	799,606	323,101	11,529	3,657	800,118	3,547,131
Under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	83,818	1,504,920	116,296	121,054	40,246	78,064	83,818	1,314,090	83,818	33,332	934	103	83,818	366,503
$15,000 under $20,000	715,251	17,434,708	2,495,596	2,476,911	641,475	2,403,172	715,251	13,460,444	714,739	289,124	10,391	2,071	715,251	3,175,882
$20,000 under $50,000	947	59,993	3,792	35,689	936	35,678	947	22,030	947	554	178	983	947	4,287
$50,000 under $100,000	102	16,161	366	13,201	102	13,201	102	2,739	102	91	26	500	102	459
$5,000 Under $10,000														
Total	1,025,486	32,254,006	3,543,856	4,681,831	925,574	4,582,596	1,025,486	25,445,887	1,024,592	631,690	28,633	12,052	1,025,486	6,925,581
Under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	17,505	335,924	21,092	20,420	5,263	8,579	17,505	302,849	17,505	8,499	(*)	(*)	17,505	93,389
$20,000 under $50,000	997,534	31,251,796	3,477,761	4,339,422	909,925	4,252,089	997,534	24,825,741	996,640	614,696	26,438	6,291	997,534	6,748,021
$50,000 under $100,000	9,968	586,838	43,126	260,625	9,907	260,564	9,968	300,340	9,968	7,940	1,407	3,912	9,968	80,531
$100,000 or more	479	79,448	1,877	61,364	479	61,364	479	16,957	479	555	162	1,809	479	3,640
$10,000 or More														
Total	611,431	46,507,035	2,272,669	7,178,467	585,814	7,153,125	611,431	37,965,119	610,894	1,494,507	46,078	44,632	611,431	16,364,990
Under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	217,714	9,389,178	724,671	1,021,173	199,788	1,003,497	217,714	7,933,205	217,469	241,561	9,800	2,169	217,714	2,652,968
$50,000 under $100,000	313,406	20,735,072	1,246,843	3,082,232	306,583	3,075,417	313,406	16,904,867	313,179	605,806	22,368	8,610	313,406	6,643,341
$100,000 or more	80,311	16,382,785	301,155	3,075,062	79,443	3,074,211	80,311	13,127,047	80,246	647,140	13,910	33,853	80,311	7,068,681

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

Table 3.16—SELECTED INCOME AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF INCOME TAX AFTER CREDITS—Continued

PART II.—JOINT RETURNS

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Number of exemptions	Total deductions	Itemized deductions		Taxable income		Surcharge		Foreign tax credit		Income tax after credits	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TOTAL RETURNS														
Total	42,429,638	470,952,426	159,585,099	79,309,713	27,321,087	68,085,237	38,678,265	302,079,293	33,818,411	6,041,741	148,105	123,749	38,408,242	67,629,765
Under $3,000	3,497,589	4,364,362	11,763,437	2,035,062	489,340	572,317	718,453	387,699	12,413	102	-	-	686,989	51,964
$3,000 under $5,000	4,063,984	16,466,222	14,537,331	3,600,897	1,677,039	2,213,199	3,341,606	4,790,618	954,208	16,387	10,581	2,315	3,205,237	679,510
$5,000 under $7,000	5,146,625	31,107,538	19,233,443	5,660,969	2,726,310	4,053,241	4,963,875	14,028,655	3,683,966	152,728			4,903,198	2,224,195
$7,000 under $10,000	9,901,395	84,393,060	37,840,152	14,483,089	6,290,209	11,399,502	9,850,227	47,284,032	9,416,403	733,121	10,084	1,535	9,824,351	8,325,832
$10,000 under $15,000	12,233,585	148,970,540	46,961,686	23,817,163	9,265,382	20,848,558	12,224,546	97,014,147	12,184,210	1,688,379	25,345	8,969	12,215,032	18,582,807
$15,000 under $20,000	4,431,806	75,419,372	16,829,530	11,675,374	3,897,220	11,140,433	4,429,198	53,660,489	4,421,542	1,019,950	16,427	7,855	4,425,792	11,205,686
$20,000 under $50,000	2,781,205	75,846,616	10,873,609	11,776,365	2,608,461	11,603,516	2,778,270	57,575,426	2,773,987	1,320,990	52,773	27,386	2,775,897	14,467,492
$50,000 under $100,000	301,059	19,837,986	1,256,979	3,212,644	295,309	3,206,893	300,222	15,889,217	299,900	554,524	20,702	14,411	299,949	6,061,471
$100,000 or more	72,390	14,546,729	288,932	3,048,151	71,817	3,047,578	71,868	11,449,009	71,782	555,559	12,193	61,278	71,797	6,030,807
RETURNS WITH NO INCOME TAX AFTER CREDITS														
Total	4,021,396	8,798,021	16,908,898	4,362,634	1,017,016	2,688,674	270,023	477,456	52,109	6,784	6,692	35,195	-	-
Under $3,000	2,810,600	2,676,391	10,159,916	1,682,478	355,149	459,102	31,464	14,421	-	-	-	-	-	-
$3,000 under $5,000	858,747	3,304,951	4,528,348	1,136,872	417,105	780,775	136,369	98,760	(*)	(*)			-	-
$5,000 under $7,000	243,427	1,407,078	1,583,754	473,429	150,893	392,328	60,677	105,542	19,804	550	5,422	2,637	-	-
$7,000 under $10,000	77,044	613,573	491,834	325,816	68,100	318,239	25,876	70,785	15,636	746			-	-
$10,000 under $15,000	18,553	218,263	92,112	139,311	14,781	135,539	9,514	61,473	7,458	1,027			-	-
$15,000 under $20,000	6,014	102,998	25,865	65,761	4,702	64,449	3,406	35,918	3,017	619			-	-
$20,000 under $50,000	5,308	150,542	19,743	125,011	4,640	124,343	2,373	42,983	2,008	889	1,137	3,888	-	-
$50,000 under $100,000	1,110	73,841	4,877	80,333	1,057	80,280	273	8,513	256	276	102	940	-	-
$100,000 or more	593	250,384	2,449	333,623	589	333,619	71	39,061	65	2,624	31	27,730	-	-
RETURNS WITH AND BY SIZE OF INCOME TAX AFTER CREDITS														
Total														
Total	38,408,242	462,154,406	142,676,201	74,947,077	26,304,071	65,396,562	38,408,242	301,601,837	33,766,302	6,034,956	141,413	88,557	38,408,242	67,629,764
Under $3,000	686,989	1,687,971	1,603,521	352,583	134,191	113,215	686,989	373,278	12,413	102	-	-	686,989	51,964
$3,000 under $5,000	3,205,237	13,161,271	10,008,983	2,464,024	1,259,934	1,432,423	3,205,237	4,691,858	950,343	16,334	(*)	(*)	3,205,237	679,510
$5,000 under $7,000	4,903,198	29,700,460	17,649,689	5,187,540	2,575,417	3,660,913	4,903,198	13,923,113	3,664,162	152,178	12,320	1,675	4,903,198	2,224,195
$7,000 under $10,000	9,824,351	83,779,487	37,348,318	14,157,273	6,222,109	11,081,263	9,824,351	47,213,247	9,400,767	732,374			9,824,351	8,325,832
$10,000 under $15,000	12,215,032	148,752,277	46,869,574	23,677,852	9,250,601	20,713,019	12,215,032	96,952,675	12,176,752	1,687,352	24,402	7,614	12,215,032	18,582,807
$15,000 under $20,000	4,425,792	75,316,374	16,803,665	11,609,613	3,892,518	11,075,984	4,425,792	53,624,571	4,418,525	1,019,331	15,777	6,030	4,425,792	11,205,686
$20,000 under $50,000	2,775,897	75,696,075	10,853,866	11,651,354	2,603,821	11,479,173	2,775,897	57,532,443	2,771,979	1,320,101	52,286	25,325	2,775,897	14,467,492
$50,000 under $100,000	299,949	19,764,145	1,252,102	3,132,310	294,252	3,126,613	299,949	15,880,704	299,644	554,249	20,600	13,471	299,949	6,061,471
$100,000 or more	71,797	14,296,346	286,483	2,714,528	71,228	2,713,959	71,797	11,409,948	71,717	552,935	12,162	33,548	71,797	6,030,807
$1 Under $100														
Total	1,605,301	6,431,310	6,506,290	1,771,404	748,386	1,262,499	1,605,301	756,139	22,521	1,150	3,460	4,236	1,605,301	77,191
Under $3,000	482,352	1,148,430	1,197,279	267,839	111,231	100,237	483,352	162,224	(*)	(*)	-	-	483,352	22,155
$3,000 under $5,000	748,622	2,852,885	2,988,636	743,135	373,545	499,964	748,622	316,570	13,486	221	1,910	593	748,622	35,690
$5,000 under $7,000	283,140	1,639,976	1,665,110	469,101	183,033	380,203	283,140	171,810	7,224	600			283,140	14,363
$7,000 under $10,000	79,954	642,783	605,616	215,861	71,259	207,542	79,954	63,554			1,445	2,927	79,954	4,443
$10,000 under $15,000	8,023	94,788	41,600	42,932	7,111	42,020	8,023	26,897	1,140	285			8,023	427
$15,000 under $20,000	1,487	25,766	5,027	14,472	1,487	14,472	1,487	8,278			105	716	1,487	76
$20,000 under $50,000	651	18,182	2,688	11,076	648	11,073	651	5,493					651	33
$50,000 under $100,000	62	4,641	288	3,752	62	3,752	62	717	2	32			72	4
$100,000 or more	10	3,859	46	3,236	10	3,236	10	596						
$100 Under $200														
Total	1,596,713	7,566,471	6,371,784	1,890,991	809,361	1,435,490	1,596,713	1,852,412	72,168	1,308	7,015	2,790	1,596,713	237,927
Under $3,000	196,732	520,196	394,097	82,327	22,960	12,978	196,732	201,412	(*)	(*)	-	-	196,732	28,415
$3,000 under $5,000	849,694	3,386,552	2,884,475	728,103	373,409	457,537	849,694	927,764	34,956	300	(*)	(*)	849,694	125,263
$5,000 under $7,000	393,724	2,336,866	2,035,963	618,454	273,526	519,162	393,724	496,836	15,251	355			393,724	59,477
$7,000 under $10,000	144,106	1,153,868	971,215	373,111	128,025	357,833	144,106	198,029	11,102	477			144,106	22,929
$10,000 under $15,000	10,152	116,424	73,552	50,949	9,137	49,934	10,152	21,344			5,343	2,300	10,152	1,472
$15,000 under $20,000	1,449	24,248	8,619	15,396	1,449	15,396	1,449	3,679					1,449	241
$20,000 under $50,000	792	22,170	3,629	16,882	791	16,881	792	3,111	855	98			839	127
$50,000 under $100,000	47	3,208	160	2,992	47	2,992	47	120						
$100,000 or more	17	2,939	74	2,777	17	2,777	17	117	2	4	6	47	17	3
$200 Under $300														
Total	1,666,010	8,978,337	6,730,908	1,953,879	904,272	1,500,390	1,666,010	2,985,915	177,092	2,651	2,813	1,934	1,666,010	413,273
Under $3,000	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	(*)	(*)
$3,000 under $5,000	760,497	3,136,202	2,176,966	517,375	282,425	280,926	760,497	1,312,648	65,584	974	(*)	(*)	760,497	187,123
$5,000 under $7,000	652,966	3,804,165	2,914,154	860,922	425,875	694,819	652,966	1,194,752	74,147	809	-	-	652,966	163,012
$7,000 under $10,000	226,310	1,788,094	1,487,751	474,220	177,264	426,324	226,310	421,224	30,144	491			226,310	56,947
$10,000 under $15,000	17,731	197,215	131,492	79,292	17,109	78,670	17,731	39,028	4,815	217	1,148	1,576	17,731	4,420
$15,000 under $20,000														
$20,000 under $50,000	1,592	32,010	8,364	18,387	1,590	18,385	1,592	8,604	659	144			1,592	374
$50,000 under $100,000														
$100,000 or more	9	1,305	36	1,266	9	1,266	9	18	1	(1)	-	-	9	2

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

Table 3.16—SELECTED INCOME AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF INCOME TAX AFTER CREDITS—Continued
PART II.—JOINT RETURNS—Continued

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Number of exemptions	Total deductions	Itemized deductions		Taxable income		Surcharge		Foreign tax credit		Income tax after credits	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
RETURNS WITH AND BY SIZE OF INCOME TAX AFTER CREDITS—Continued														
$300 Under $400														
Total	1,516,901	9,007,171	6,009,530	1,812,419	861,849	1,437,361	1,516,901	3,589,036	1,514,100	17,234	1,558	1,662	1,516,901	530,760
Under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $5,000	509,262	2,218,968	1,244,692	299,179	161,700	142,371	509,262	1,172,974	507,427	5,369	-	-	509,262	177,362
$5,000 under $7,000	662,113	3,925,225	2,718,561	737,273	406,280	567,222	662,113	1,556,816	661,223	7,286	(*)	(*)	662,113	231,672
$7,000 under $10,000	321,904	2,582,881	1,877,329	671,378	272,279	625,211	321,904	785,105	321,904	3,864			321,904	113,311
$10,000 under $15,000	22,069	247,881	160,736	86,048	20,039	84,018	22,069	65,392	21,993	579	1,198	1,376	22,069	7,890
$15,000 under $20,000														
$20,000 under $50,000	1,544	30,836	8,175	17,218	1,542	17,216	1,544	8,714	1,544	136	21	281	1,544	522
$50,000 under $100,000														
$100,000 or more	9	1,380	37	1,323	9	1,323	9	35	9	(1)	4	1	9	3
$400 Under $500														
Total	1,574,475	10,294,707	6,215,303	2,046,339	969,434	1,686,390	1,574,475	4,519,183	1,567,799	43,484	955	2,048	1,574,475	707,082
Under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $5,000	270,516	1,240,918	580,588	143,597	63,514	48,960	270,516	748,967	270,516	7,040	-	-	270,516	119,234
$5,000 under $7,000	747,164	4,436,583	2,573,047	761,522	449,804	582,196	747,164	2,131,231	743,255	20,141	-	-	747,164	335,248
$7,000 under $10,000	516,673	4,150,655	2,775,918	980,805	418,645	897,470	516,673	1,504,300	514,466	14,732	(*)	(*)	516,673	234,303
$10,000 under $15,000	37,588	413,600	273,077	133,591	35,014	131,017	37,588	116,163	37,028	1,226			37,588	17,179
$15,000 under $20,000	1,445	24,707	7,357	12,390	1,368	12,313	1,445	7,903	1,445	127	751	1,820	1,445	641
$20,000 under $50,000	1,074	26,074	5,266	12,624	1,074	12,624	1,074	10,290	1,074	203	-	-	1,074	470
$50,000 under $100,000														
$100,000 or more	15	2,170	50	1,810	15	1,810	15	329	15	15	4	160	15	7
$500 Under $1,000														
Total	8,702,582	71,054,903	33,685,956	12,807,025	5,634,718	10,592,537	8,702,582	38,036,323	8,684,711	585,520	12,355	5,987	8,702,582	6,556,625
Under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $5,000	66,646	325,747	133,626	32,637	5,341	2,665	66,646	212,935	66,646	2,607	-	-	66,646	34,839
$5,000 under $7,000	2,164,091	13,557,646	5,742,854	1,740,269	836,899	917,312	2,164,091	8,371,667	2,162,014	123,414	-	-	2,164,091	1,420,424
$7,000 under $10,000	5,304,807	44,127,153	20,983,206	7,727,867	3,710,314	6,451,194	5,304,807	23,809,377	5,290,938	369,920	(*)	(*)	5,304,807	4,127,099
$10,000 under $15,000	1,149,822	12,698,096	6,726,714	3,137,271	1,065,505	3,052,942	1,149,822	5,524,795	1,147,897	87,457	5,126	1,341	1,149,822	960,664
$15,000 under $20,000	12,927	213,733	79,622	87,830	12,438	87,341	12,927	78,131	12,927	1,311	685	1,446	12,927	10,427
$20,000 under $50,000	4,050	109,542	18,945	62,310	3,982	62,242	4,050	35,866	4,050	688	476	2,162	4,050	2,986
$50,000 under $100,000	190	12,892	774	10,343	190	10,343	190	2,084	190	61			190	149
$100,000 or more	49	10,094	215	8,498	49	8,498	49	1,468	49	62	21	604	49	37
$1,000 Under $1,500														
Total	8,228,420	87,390,719	30,039,807	14,329,001	5,573,473	11,861,842	8,228,420	55,037,846	8,220,716	926,652	8,025	3,191	8,228,420	10,184,172
Under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $10,000	3,230,597	29,334,052	8,647,283	3,714,032	1,444,323	2,115,688	3,230,597	20,431,658	3,230,037	342,880	(*)	(*)	3,230,597	3,766,800
$10,000 under $15,000	4,882,752	56,113,316	20,679,249	9,965,872	4,015,441	9,098,419	4,882,752	33,739,894	4,875,861	568,689	6,483	1,210	4,882,752	6,264,712
$15,000 under $20,000	107,575	1,731,471	674,326	540,982	106,570	539,977	107,575	785,896	107,374	13,321	997	596	107,575	142,956
$20,000 under $50,000	7,102	178,493	36,941	91,980	6,946	91,824	7,102	64,349	7,050	1,178	282	1,340	7,102	9,228
$50,000 under $100,000	334	23,269	1,766	6,707	133	6,506	334	15,503	334	573			334	401
$100,000 or more	60	10,118	242	9,428	60	9,428	60	546	60	11	18	41	60	75
$1,500 Under $2,000														
Total	4,918,661	63,960,125	17,281,854	9,751,470	3,609,804	8,442,303	4,918,661	43,839,538	4,915,026	774,522	9,721	4,298	4,918,661	8,517,701
Under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	4,351,835	54,717,396	14,258,430	7,604,039	3,050,486	6,302,509	4,351,835	38,558,295	4,349,945	680,714	6,823	710	4,351,835	7,492,542
$15,000 under $20,000	552,242	8,887,524	2,943,617	1,993,158	544,893	1,985,680	552,242	5,128,196	550,549	90,973	1,463	547	552,242	999,151
$20,000 under $50,000	14,318	331,197	78,644	134,807	14,159	134,648	14,318	149,204	14,266	2,740	1,378	2,683	14,318	25,543
$50,000 under $100,000	216	14,693	947	11,105	216	11,105	216	3,019	216	72	41	247	216	378
$100,000 or more	50	9,315	216	8,361	50	8,361	50	824	50	23	16	111	50	87
$2,000 Under $3,000														
Total	4,818,888	77,002,055	16,317,123	11,088,858	3,824,101	10,093,779	4,818,888	56,122,926	4,814,560	1,051,799	13,893	4,724	4,818,888	11,571,565
Under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	1,735,060	24,153,560	4,524,724	2,577,858	1,030,759	1,873,491	1,735,060	18,860,865	1,734,165	347,883	2,346	88	1,735,060	3,833,502
$15,000 under $20,000	2,882,404	48,405,310	10,720,945	7,319,260	2,593,254	7,029,884	2,882,404	34,653,483	2,879,458	654,092	8,412	936	2,882,404	7,198,578
$20,000 under $50,000	200,757	4,390,977	1,068,523	1,154,396	199,421	1,153,060	200,757	2,595,471	200,270	49,478	3,000	2,486	200,757	537,834
$50,000 under $100,000	564	35,697	2,492	22,960	564	22,960	564	11,242	564	296	105	1,049	564	1,394
$100,000 or more	103	16,511	439	14,384	103	14,384	103	1,865	103	50	30	165	103	257

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

Table 3.16—SELECTED INCOME AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF INCOME TAX AFTER CREDITS—Continued

PART II.—JOINT RETURNS—Continued

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income	Number of exemptions	Total deductions	Itemized deductions		Taxable income		Surcharge		Foreign tax credit		Income tax after credits	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
RETURNS WITH AND BY SIZE OF INCOME TAX AFTER CREDITS—Continued														
$3,000 Under $4,000														
Total	1,655,463	33,597,962	5,600,035	4,707,734	1,409,354	4,461,625	1,655,463	25,530,223	1,654,265	514,045	11,824	6,009	1,655,463	5,646,891
Under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	852,106	15,731,018	2,327,354	1,593,292	626,897	1,368,083	852,106	12,741,319	851,884	254,826	2,963	133	852,106	2,805,438
$50,000 under $100,000	802,717	17,820,570	3,269,961	3,082,474	781,818	3,061,575	802,717	12,776,129	801,741	258,904	8,747	4,913	802,717	2,839,205
$100,000 or more	573	35,575	2,427	23,326	573	23,326	573	10,793	573	246	92	500	573	2,011
	67	10,799	293	8,642	66	8,641	67	1,982	67	69	22	463	67	237
$4,000 Under $5,000														
Total	706,441	17,237,372	2,475,518	2,418,485	624,145	2,336,189	706,441	13,333,582	706,074	285,079	9,295	3,031	706,441	3,129,762
Under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	11,676	231,030	23,352	11,967	1,682	1,973	11,676	205,052	11,676	4,316	-	-	11,676	47,467
$50,000 under $100,000	693,833	16,939,906	2,448,253	2,364,284	621,541	2,291,992	693,833	13,106,675	693,466	280,217	9,125	2,016	693,833	3,078,071
$100,000 or more	846	54,069	3,580	32,001	836	31,991	846	19,921	846	497	148	893	846	3,837
	86	12,367	333	10,233	86	10,233	86	1,934	86	49	22	122	86	387
$5,000 under $10,000														
Total	883,654	28,648,659	3,310,497	4,152,748	817,529	4,086,518	883,654	22,509,641	882,868	543,415	22,362	9,412	883,654	5,958,175
Under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	874,205	28,052,640	3,267,568	3,873,728	808,141	3,807,559	874,205	22,218,394	873,419	535,781	21,040	5,396	874,205	5,881,526
$50,000 under $100,000	9,049	530,935	41,228	229,144	8,988	229,083	9,049	277,058	9,049	7,191	1,197	2,785	9,049	73,622
$100,000 or more	400	65,084	1,701	49,876	400	49,876	400	14,189	400	443	125	1,231	400	3,027
$10,000 or More														
Total	534,733	40,984,619	2,131,596	6,216,734	517,645	6,199,646	534,733	33,489,073	534,402	1,288,103	38,137	39,238	534,733	14,098,645
Under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	175,854	7,792,100	650,804	837,231	164,759	826,136	175,854	6,564,387	175,799	190,680	7,323	1,652	175,854	2,092,329
$50,000 under $100,000	287,957	19,042,115	1,197,991	2,784,806	282,532	2,779,381	287,957	15,538,640	287,730	545,248	18,921	6,982	287,957	5,979,632
$100,000 or more	70,922	14,150,404	282,801	2,594,697	70,354	2,594,129	70,922	11,386,046	70,873	552,175	11,893	30,604	70,922	6,026,684

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

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

[1]Less than $500.

Section 4

Taxpayers Age 65 or Over; Retirement Income Credit

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This section provides data from returns of taxpayers who were age 65 or over in 1969. Returns filed by these taxpayers constituted 9.5 percent of all returns filed. Returns of older taxpayers reveal income-reporting patterns that are markedly different from those of taxpayers in general. These taxpayers also benefit from special provisions of the tax law. These provisions included more liberal filing requirements, an additional exemption of $600 for each taxpayer age 65 or over and an additional $100 built into the minimum standard deduction, the exclusion of all or part of the gain on the sale of a personal residence, and more liberal treatment of certain "retirement income" for the purpose of computing the retirement income credit.

AGE EXEMPTION RETURNS

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis for classifying returns in tables presented in this section. In the case of joint returns of husbands and wives, some had only one additional exemption for age while others had two indicating that both husband and wife were age 65 or over. Whether one or two exemptions for age were claimed, the return was considered to be a return of a taxpayer age 65 or over for purposes of the statistics. Table 4.1 presents data for all returns with at least one age exemption, table 4.2 for joint returns with at least one age exemption, and table 4.3 for joint returns with two age exemptions.

SOURCES OF INCOME

As far as income reported on tax returns goes, older taxpayers are generally more dependent upon

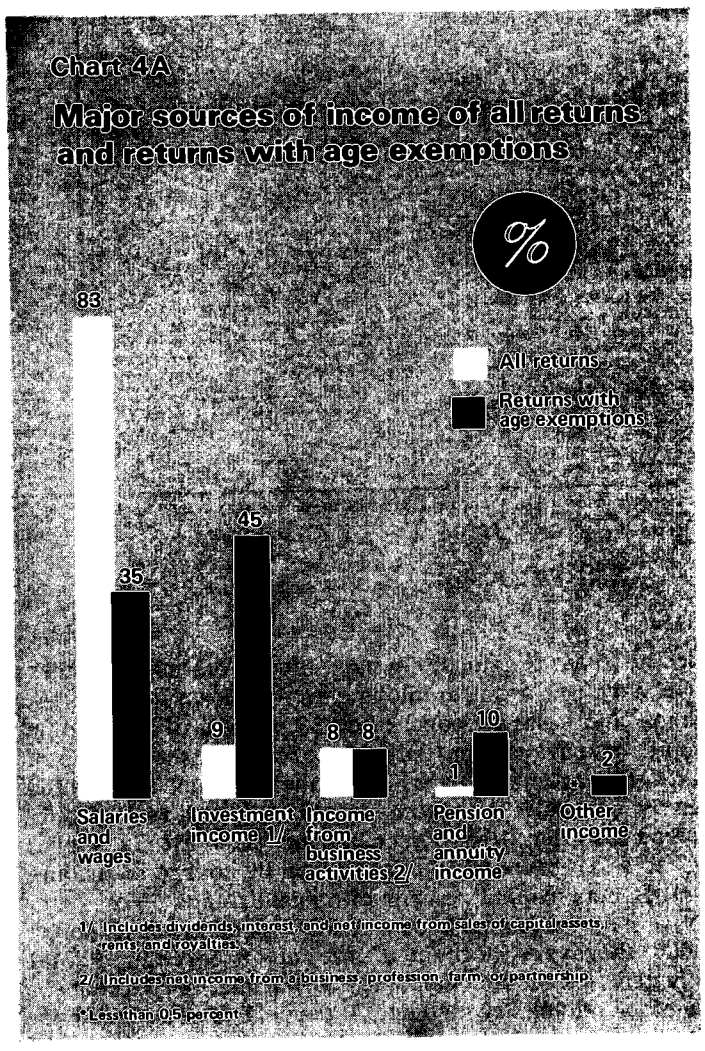


Table 4A.—ALL RETURNS AND RETURNS OF TAXPAYERS AGE 65 OR OVER: COMPARISON OF SOURCES OF INCOME OR LOSS

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Item	All returns					All joint returns				
	Total		Returns of taxpayers age 65 or over			Total		Returns of taxpayers age 65 or over		
	Amount	Percent of adjusted gross income[3]	Amount	Percent of—		Amount	Percent of income for all joint returns[3]	Amount	Percent of—	
				Adjusted gross income	Income for all returns[3]				Adjusted gross income	Income for all joint returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Adjusted gross income less deficit	603,546,080	100.0	50,134,937	100.0	8.3	470,952,426	100.0	34,175,253	100.0	7.3
Salaries and wages (gross)	498,864,696	82.7	17,398,678	34.7	3.5	389,760,115	82.8	13,707,066	40.1	3.5
Business or profession net profit less net loss	30,411,528	5.0	2,363,620	4.7	7.8	27,831,028	5.9	2,057,781	6.0	7.4
Farm net profit less net loss	3,577,574	0.6	411,528	0.8	11.5	3,150,419	0.7	264,759	0.8	8.4
Partnership net profit less net loss	11,853,945	2.0	1,275,035	2.5	10.8	10,620,197	2.3	939,017	2.7	8.8
Sales of capital assets net gain less net loss	14,583,327	2.4	4,327,220	8.6	29.7	11,788,474	2.5	2,985,575	8.7	25.3
Dividends in adjusted gross income	15,739,608	2.6	7,819,307	15.6	49.7	9,923,994	2.1	4,133,995	12.1	41.7
Interest received	19,625,697	3.3	8,427,134	16.8	42.9	12,893,438	2.7	4,968,956	14.5	38.5
Rent net income less net loss	2,646,746	0.4	1,843,570	3.7	69.7	1,697,750	0.4	1,111,126	3.3	65.4
Royalty net income less net loss	688,523	0.1	283,540	0.6	41.2	496,024	0.1	170,115	0.5	34.3
Pensions and annuities (taxable portion)	6,918,126	1.1	5,099,927	10.2	73.7	4,750,603	1.0	3,446,899	10.1	72.6
Other sources (net)[1]	-1,362,918	-	885,569	1.8	-	-1,958,934	-	390,128	-	[2]19.9

[1]Includes Small Business Corporation net income less net loss, estates and trusts net income less net loss, ordinary gain from depreciable property, other property, miscellaneous income or loss, income or loss not allocable, and statutory adjustments.
[2]Other sources net less statutory adjustments to adjusted gross income. See "Other sources (net)" in "Explanation of Classifications and Terms."
[3]Percents are based on positive amounts only.
NOTE: Amount detail may not add to total because of rounding.

Table 4B.—RETURNS AND ADJUSTED GROSS INCOME FOR ALL RETURNS AND RETURNS OF TAXPAYERS AGE 65 OR OVER, BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Adjusted gross income classes	All returns				Returns of taxpayers age 65 or over			
	Returns		Adjusted gross income		Returns		Adjusted gross income	
	Number	Percent of total	Amount	Percent of total	Number	Percent of total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	75,834,388	100.0	[1]603,546,080	-	7,181,137	100.0	[1]50,134,937	-
No adjusted gross income	458,657	0.6	[2]2,032,867	-	88,424	1.2	[2]329,876	-
Under $600	3,982,580	5.3	1,316,361	0.2	181,189	2.5	62,235	0.1
$600 under $1,000	3,308,992	4.4	2,643,144	0.4	234,361	3.3	190,451	0.4
$1,000 under $2,000	7,282,677	9.6	10,816,422	1.8	1,162,144	16.2	1,775,007	3.5
$2,000 under $3,000	5,887,931	7.8	14,655,188	2.4	1,159,020	16.1	2,902,874	5.8
$3,000 under $4,000	5,385,488	7.1	18,764,844	3.1	914,018	12.7	3,147,701	6.2
$4,000 under $5,000	5,098,940	6.7	22,920,792	3.8	603,243	8.4	2,712,343	5.4
$5,000 under $6,000	4,837,694	6.4	26,572,828	4.4	511,528	7.1	2,805,869	5.6
$6,000 under $7,000	4,565,779	6.0	29,657,699	4.9	364,895	5.1	2,362,032	4.7
$7,000 under $8,000	4,693,221	6.2	35,171,172	5.8	306,647	4.3	2,288,429	4.5
$8,000 under $9,000	4,385,738	5.8	37,237,461	6.1	243,828	3.4	2,080,153	4.1
$9,000 under $10,000	4,175,096	5.5	39,641,008	6.5	241,754	3.4	2,289,446	4.5
$10,000 under $15,000	13,649,392	18.0	165,612,408	27.3	589,119	8.2	7,118,459	14.1
$15,000 under $20,000	4,721,696	6.2	80,332,838	13.3	222,768	3.1	3,798,459	7.5
$20,000 under $25,000	1,536,601	2.0	33,949,841	5.6	107,075	1.5	2,387,403	4.7
$25,000 under $30,000	645,888	0.9	17,553,673	2.9	65,014	0.9	1,774,983	3.5
$30,000 under $50,000	807,497	1.1	30,184,382	5.0	106,537	1.5	4,010,490	7.9
$50,000 under $100,000	328,410	0.4	21,648,988	3.6	57,929	0.8	3,894,605	7.7
$100,000 under $200,000	63,605	0.1	8,345,663	1.4	15,662	0.2	2,092,205	4.1
$200,000 under $500,000	14,786	(4)	4,247,471	0.7	4,779	0.1	1,392,984	2.8
$500,000 under $1,000,000	2,509	(4)	1,682,453	0.3	802	(4)	545,673	1.1
$1,000,000 or more	1,211	(4)	2,624,311	0.4	401	(4)	833,013	1.7

[1]Percents are based on total adjusted gross income of $605,578,947 for all returns and $50,464,813 for returns of taxpayers age 65 or over instead of adjusted gross income less deficit as shown.
[2]Adjusted gross income less deficit.
[3]Deficit.
[4]Less than 0.05 percent.
NOTE: Amount detail may not add to total because of rounding.

income from pensions, savings, and investments rather than earnings from employment. As shown in chart 4A, wages and salaries constituted 83 percent of the income of all taxpayers but only 35 percent of the income of taxpayers age 65 or over. Investment income constituted nearly one-half the income of older taxpayers but comprised less than 10 percent of the income of all taxpayers.

Table 4A presents a comparison by source of income for all returns and returns of taxpayers age 65 or over. Similar comparisons are made for joint returns. Although older taxpayers accounted for only 8 percent of total adjusted gross income, they reported 74 percent of pension and annuity income, 70 percent of rental income, 50 percent of dividends, 43 percent of interest, and 42 percent of royalties.

DISTRIBUTION OF INCOME

Table 4B presents a comparative income distribution of returns and adjusted gross income for all taxpayers and taxpayers age 65 or over. The greater proportion of returns of older taxpayers falling into income classes under $10,000 may not be entirely indicative of the actual income received by the elderly because social security and railroad retirement benefits were not required to be included in income for tax-reporting purposes.

NONTAXABLE RETURNS

Lower income, higher deductions, and preferential tax treatment contributed to a higher proportion of non-

Table 4C.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, SURCHARGE, AND INCOME TAX AFTER CREDITS BY MARITAL STATUS, SEX AND AGE

[Taxable and nontaxable returns; money amounts in thousands of dollars]

	Number of returns	Adjusted gross income	Total deductions	Exemptions		Taxable income	Surcharge	Income tax after credits
				Number	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	7,181,137	[1]50,134,937	10,417,764	21,203,199	12,721,920	29,537,361	716,673	8,072,870
Joint returns of husbands and wives, total	4,020,801	34,175,253	6,831,367	14,612,283	8,767,370	20,318,822	490,716	5,520,667
Both 65 or over	2,080,806	16,981,340	3,571,839	8,450,935	5,070,561	9,513,882	240,961	2,715,238
Male 65 or over	1,674,936	14,775,828	2,845,477	5,344,719	3,206,831	9,229,028	217,433	2,441,696
Female 65 or over	265,059	2,418,086	414,052	816,629	489,977	1,575,911	32,321	363,733
Separate returns of husbands and wives, total	169,679	876,905	164,128	418,549	251,129	510,362	13,465	148,159
Male	103,181	549,770	96,481	264,844	158,906	328,863	9,045	97,875
Female	66,498	327,135	67,647	153,705	92,223	181,499	4,420	50,284
Returns of heads of households, total	140,509	868,636	172,285	371,708	223,024	501,731	11,906	135,892
Male	42,673	291,674	58,116	118,639	71,183	173,974	4,519	51,378
Female	97,836	576,962	114,169	253,069	151,841	327,757	7,387	84,514
Returns of surviving spouses, total	13,031	40,358	9,993	43,039	25,824	19,082	443	4,696
Male	5,920	26,136	5,714	21,706	13,024	15,787	339	3,515
Female	7,111	14,222	4,279	21,333	12,800	3,295	104	1,181
Returns of single persons, total	2,837,117	14,173,784	3,239,992	5,757,620	3,454,572	8,187,365	200,144	2,263,458
Male	823,929	3,995,087	835,650	1,675,790	1,005,474	2,370,324	60,894	690,771
Female	2,013,188	10,178,697	2,404,342	4,081,830	2,449,098	5,817,041	139,250	1,572,687

[1]Adjusted gross income less deficit.
NOTE: Amount detail may not add to total because of rounding.

taxable returns filed by older taxpayers. For 1969, about one out of six returns filed by all taxpayers was nontaxable as compared with two out of six for older taxpayers. However, with the upward shift in income distribution which occurred during the 1960's, the proportion of nontaxable to total age-exemption returns declined from about 50 percent for 1960 to 35 percent for 1969. The proportion of nontaxable returns filed by all taxpayers declined by about 5 percent during the same period.

MARITAL STATUS, SEX, AND AGE

Table 4C presents for the first time, data from returns of older taxpayers classified by marital status, sex, and age. For 1969, there were approximately 1.2 million more women than men represented on age exemption returns, although by definition both taxpayers on a joint return did not have to be 65 or over to be represented in the statistics for age exemption returns.

The sex distribution of returns with either one or two age exemptions was about equal. However, of the 8.0 million taxpayers represented on joint returns, there were 1.4 million more men than women for whom age exemptions were claimed. In total, joint returns accounted for 56 percent of all age exemption returns, a percentage that also applied to joint returns in general.

About 70 percent of the remaining, non-joint, returns were filed by women, compared to less than 50 percent for the population as a whole. The number of women taxpayers age 65 or more filing non-joint returns, 2.2 million, was more than enough to offset the preponderance of men age 65 or over represented in joint returns.

There is a slight, apparent difference of about 20,000 age exemptions between (a) the number shown in table 2C (Exemptions by Type and Number) in section 2 and (b) the number derived from table 4C. The reason for the greater number in table 2C is the inclusion of the age exemption of the "other" spouse claimed on separate returns of husbands and wives. Age exemptions totaling 9,261,943, reflected in table 4C, when added to 20,687 age exemptions of "other" spouses, to which taxpayers filing a separate return were entitled equal the 9,282,630 age exemptions shown in table 2C.

RETIREMENT INCOME CREDIT

The retirement income credit was designed to provide some tax relief to elderly or retired persons living on pensions, annuities, or other forms of "retirement income" (such as dividends, interest, or rents) in order to help equalize their tax treatment with those receiving tax-exempt social security or railroad retirement benefits. A complete explanation of the credit, eligibility for claiming it, and methods for its computation are provided in the "Explanation of Classifications and Terms."

As shown in table 4.4, about 97 percent of the 1.7 million returns with a retirement income credit had a supporting Schedule R showing how the credit was computed. Of these returns, 1.6 million indicated use of the "general rule" for credit computation while only 83,000 indicated use of the "alternative method."

Under the "general rule," the credit was 15 percent of the lesser of "retirement income," or $1,524 minus deductions for tax-exempt benefits and current "earned income" above specified levels. The "alternative method" was available to taxpayers who filed a joint return where both were age 65 or over. At least one of them had to have received "earned income" of more than $600 in any of 10 calendar years prior to 1969. This method also provided a $2,286 maximum base for computation of the credit. "Taxpayers eligible for but not using the alternative method" as shown in table 4.4 indicates the number who presumably chose the general rule because it afforded them an equal or larger credit. This occurred on joint returns where both spouses had retirement income and met the earned-income requirement mentioned above, and the sum of their separate bases ($3,048 maximum for credit computation) equaled or exceeded the base computed under the

alternative method. Comparable retirement income credit data were last published in the *Statistics of Income* for 1967.

Chart 4B shows the total and average retirement income credit from its inception in 1954 to the present. The amount of credit reached its peak in 1963 reflecting in part, the 1962 statutory increase in the "maximum base" for credit computation from $1,200 to $1,524. The sharp decline in the average credit from 1963 to 1965 partially reflects the reductions in the rate for computation of the credit from 20 percent to 17 percent for 1964 and to 15 percent for 1965 and years thereafter.

Retirement income credit in offsetting income tax had a unique effect with respect to the surcharge on income tax. Beginning with 1968, taxpayers were permitted to reduce income tax before credits by the retirement income credit prior to computing their surcharge. This meant that the credit could be used not only directly to offset tax liability (including the tax surcharge), but could also be used indirectly to reduce the base upon which the surcharge was computed. Table 4.5 shows that about 919,000 returns, representing 53 percent of returns with a retirement income credit, also showed the tax surcharge. The remaining returns with a retirement income credit did not show the surcharge chiefly because the retirement income credit completely offset the tax before addition of the surcharge or because the surcharge did not apply to the small amounts of residual tax.

Other data for the retirement income credit may be found in section 1 in tables 1.5, 1.6, and 1.7 (marital status); 1.9 (nontaxable returns); 1.17 (returns with pension and annuity income); 1.21 and 1.22 (sex of taxpayer); in section 2 in tables 2.3 (returns with itemized deductions), and 2.6 (returns with standard deduction); and, in section 3 in tables 3.1 and 3.2 (type of tax computation), and 3.8 through 3.11 (returns with surcharge).

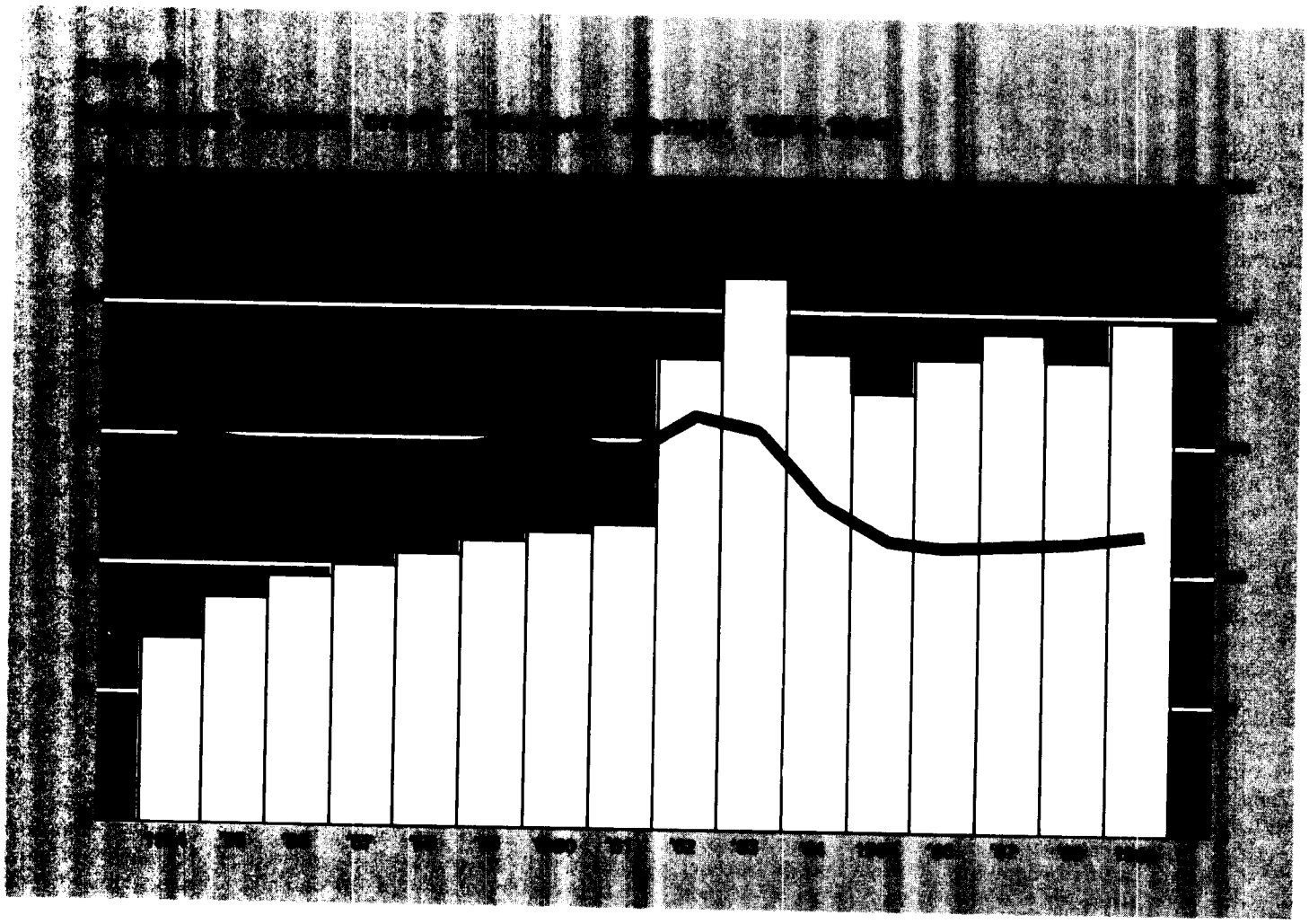


Table 4.1—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	7,181,137	21,203,199	[1]50,134,937	3,355,445	17,398,678	616,071	2,691,190	123,684	327,570	366,823	758,806	175,376	347,277
Taxable returns, total	4,637,402	13,436,532	45,299,052	2,528,316	16,241,481	391,854	2,459,263	64,682	148,878	183,964	605,618	82,388	169,978
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	165,449	330,898	297,134	67,618	108,412	7,216	8,682	(*)	(*)	6,030	6,478	(*)	(*)
$2,000 under $3,000	502,722	1,087,592	1,279,321	203,523	391,201	21,358	34,468	(*)	(*)	16,906	20,454	5,435	5,870
$3,000 under $4,000	672,439	1,813,878	2,322,993	313,218	775,623	33,720	68,367	8,336	6,522	29,083	48,381	8,139	5,345
$4,000 under $5,000	521,411	1,520,416	2,356,930	265,399	859,752	40,248	96,953	5,753	6,392	24,519	44,621	11,132	13,323
$5,000 under $6,000	478,937	1,456,264	2,627,854	266,345	1,071,034	36,241	103,801	4,319	2,000	20,896	44,258	7,610	8,941
$6,000 under $7,000	353,447	1,059,529	2,290,495	207,016	1,031,917	25,849	81,718	4,766	1,211	11,318	29,516	8,220	13,968
$7,000 under $8,000	301,886	917,866	2,252,878	185,200	986,085	28,079	110,993	4,491	4,856	11,566	28,714	5,361	5,931
$8,000 under $9,000	242,900	747,174	2,072,445	152,445	982,009	24,135	91,269	4,976	7,133	14,386	47,495	5,760	5,062
$9,000 under $10,000	236,704	713,208	2,242,458	155,223	1,200,818	18,401	86,257	3,791	4,177	4,759	23,164	(*)	(*)
$10,000 under $15,000	583,882	1,881,937	7,056,476	378,524	3,419,178	64,273	383,886	11,248	17,668	21,539	121,927	12,235	17,235
$15,000 under $20,000	221,450	708,929	3,775,648	131,624	1,520,468	29,984	237,431	3,861	6,963	8,585	55,968	5,083	9,463
$20,000 under $25,000	106,533	351,662	2,375,533	61,031	804,764	18,279	195,260	2,590	5,662	5,494	42,462	3,261	11,680
$25,000 under $30,000	64,624	217,992	1,764,194	35,745	539,072	11,584	160,206	1,754	5,723	2,169	21,631	1,508	5,246
$30,000 under $50,000	106,010	356,647	3,992,117	58,598	1,038,722	20,124	377,054	3,471	15,167	4,149	35,338	3,343	16,841
$50,000 under $100,000	57,590	198,979	3,872,203	33,672	919,357	9,713	296,846	1,910	15,513	1,954	23,507	2,046	19,512
$100,000 under $200,000	15,552	53,507	2,077,319	9,480	395,610	2,035	88,088	1,012	16,832	468	7,804	908	12,106
$200,000 under $500,000	4,717	16,170	1,373,972	2,864	149,037	501	26,423	449	16,903	115	2,509	405	11,148
$500,000 under $1,000,000	778	2,677	529,888	518	30,879	74	4,145	126	7,936	16	1,043	94	4,042
$1,000,000 or more	371	1,207	739,194	273	17,543	40	7,416	49	7,094	12	348	39	1,661
Nontaxable returns, total	2,543,735	7,766,667	[1]4,835,883	827,129	1,157,200	224,217	231,930	59,002	178,692	182,859	153,187	92,488	177,301
No adjusted gross income	88,424	264,694	[2]329,876	11,105	43,544	3,588	7,721	22,060	122,766	(*)	(*)	29,431	96,078
Under $600	181,189	498,306	62,235	50,157	20,509	30,458	11,265	8,127	6,374	25,583	7,993	15,552	19,969
$600 under $1,000	234,361	640,831	190,451	89,403	63,201	37,287	22,881	4,266	4,344	29,290	14,762	8,223	6,764
$1,000 under $2,000	996,695	2,726,518	1,477,873	329,164	389,093	85,773	82,708	12,495	13,534	74,411	59,827	17,386	18,624
$2,000 under $3,000	656,298	2,209,053	1,623,552	231,180	346,105	46,048	61,371	5,975	4,984	39,549	44,652	11,008	10,911
$3,000 under $4,000	241,579	887,136	824,708	60,647	114,576	14,369	23,422	2,833	1,771	11,529	17,575	5,959	9,865
$4,000 under $5,000	81,832	304,974	355,413	33,817	81,936	3,611	5,078	(*)	(*)			3,351	3,087
$5,000 or more	63,357	235,155	631,527	21,656	98,236	3,083	17,484	2,072	23,431	2,203	7,442	1,578	12,003
Returns under $5,000	4,342,399	12,284,296	[1]10,460,736	1,655,231	3,193,951	323,676	422,915	72,799	169,301	257,194	265,678	117,033	190,769
Returns $5,000 under $10,000	1,668,652	5,102,907	11,825,928	985,488	5,342,646	135,112	484,101	23,922	25,567	65,107	179,312	29,247	40,851
Returns $10,000 under $15,000	589,119	1,897,655	7,118,459	379,791	3,431,462	64,687	386,770	11,422	19,772	21,540	121,933	12,238	17,637
Returns $15,000 or more	580,967	1,918,341	20,729,814	334,935	5,430,619	92,596	1,397,404	15,541	112,930	22,982	191,883	16,858	98,020

Adjusted gross income classes	Partnerships				Small Business Corporations				Sales of capital assets			
	Net profit		Net loss		Net profit		Net loss		Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Grand total	208,957	1,535,842	52,844	260,806	33,259	349,348	10,800	104,020	1,601,359	4,544,639	297,178	217,419
Taxable returns, total	178,509	1,490,101	34,734	140,730	29,830	346,150	6,580	58,032	1,235,571	4,202,009	229,919	168,201
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	-	-	-	-	24,997	5,270	15,017	9,766
$2,000 under $3,000	8,076	11,543	(*)	(*)	-	-	-	-	70,386	36,079		
$3,000 under $4,000	13,688	24,291	-	-	(*)	(*)	(*)	(*)	113,813	78,401		
$4,000 under $5,000	13,166	18,500	(*)	(*)	(*)	(*)	(*)	(*)	108,540	92,640	(*)	(*)
$5,000 under $6,000	11,710	18,901			(*)	(*)	(*)	(*)	120,449	103,282	16,190	9,185
$6,000 under $7,000	21,421	56,970	6,869	3,586	-	-	-	-	90,815	120,685	23,432	16,622
$7,000 under $8,000					(*)	(*)	(*)	(*)	74,716	117,846	11,509	7,901
$8,000 under $9,000	14,606	58,446			(*)	(*)	-	-	66,438	90,110	11,855	8,013
$9,000 under $10,000					(*)	(*)	(*)	(*)	60,787	103,302	21,997	15,201
$10,000 under $15,000	28,629	134,296	7,464	21,319	2,640	14,638	(*)	(*)	203,754	412,573	41,334	29,761
$15,000 under $20,000	14,665	103,042	3,494	5,650	3,425	20,495	971	12,360	98,397	276,087	23,125	17,661
$20,000 under $25,000	9,976	82,223	3,433	7,880	4,213	24,109	771	2,844	52,565	213,871	13,275	11,081
$25,000 under $30,000	6,094	75,897	1,547	5,284	1,559	7,024			34,725	159,619	11,633	10,141
$30,000 under $50,000	17,562	270,692	4,107	16,663	6,622	74,116	640	6,426	62,513	445,009	20,293	16,792
$50,000 under $100,000	12,719	326,193	3,830	25,287	3,648	83,814	736	5,739	37,265	488,372	11,131	9,761
$100,000 under $200,000	3,838	175,029	1,396	16,145	1,139	53,510	274	4,215	10,812	372,421	3,150	2,834
$200,000 under $500,000	1,104	88,770	664	19,823	248	26,347	151	3,989	3,618	419,701	778	722
$500,000 under $1,000,000	184	31,249	175	7,719	31	6,984	43	1,405	653	233,723	91	85
$1,000,000 or more	67	12,618	86	11,306	23	10,783	25	1,546	328	433,018	37	36
Nontaxable returns, total	30,448	45,741	18,110	120,081	(*)	(*)	4,220	45,989	365,788	342,633	67,259	49,219
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	10,975	42,638	6,955	7,149
Under $600	16,023	14,389	5,377	22,698	-	-	(*)	(*)	19,147	21,602	7,731	5,642
$600 under $1,000					-	-	-	-	23,930	7,349	6,364	6,042
$1,000 under $2,000					-	-	(*)	(*)	123,952	49,374	18,699	12,120
$2,000 under $3,000			6,313	9,661	(*)	(*)	(*)	(*)	93,298	45,172	13,606	9,710
$3,000 under $4,000	8,350	8,661			(*)	(*)	(*)	(*)	54,733	52,180	13,904	8,556
$4,000 under $5,000			-	-	-	-	-	-	18,573	14,059		
$5,000 or more	4,794	16,076	(*)	(*)	(*)	(*)	(*)	(*)	21,180	110,259		
Returns under $5,000	61,588	85,440	17,359	89,146	(*)	(*)	4,746	40,682	662,344	444,762	83,640	59,971
Returns $5,000 under $10,000	52,097	143,316	7,879	5,186	(*)	(*)	987	6,460	429,694	561,526	87,332	57,597
Returns $10,000 under $15,000	28,629	134,296	8,360	27,848	2,640	14,638	1,407	11,793	206,426	422,524	42,219	30,271
Returns $15,000 or more	66,643	1,172,790	19,246	138,626	20,928	307,664	3,660	45,085	302,895	3,115,827	83,987	69,580

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

Table 4.1—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Ordinary gain from sales of depreciable property		Sales of property *other* than capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
			Net gain		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Grand total	42,827	56,143	17,382	26,199	28,761	73,102	2,256,929	7,819,307	5,834,290	8,427,132	2,293,385	5,099,927
Taxable returns, total	35,791	49,835	15,163	24,793	19,363	35,573	1,738,658	7,285,587	3,968,190	6,906,559	1,544,910	3,995,172
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000							30,986	16,326	122,437	85,528	48,702	52,048
$3,000 under $4,000	9,453	4,166			5,689	8,431	108,350	88,630	417,644	381,168	177,281	249,967
$4,000 under $5,000							159,975	131,693	554,874	606,687	254,411	479,197
$5,000 under $6,000							155,644	148,383	414,882	521,942	206,041	453,958
$6,000 under $7,000	6,552	4,653	10,002	14,259			166,239	261,368	400,309	517,146	161,017	364,656
$7,000 under $8,000							119,767	183,202	299,327	370,044	114,951	373,615
$8,000 under $9,000					3,312	4,991	117,596	204,395	260,251	409,954	103,873	290,550
$9,000 under $10,000	3,628	5,888					86,811	193,999	208,549	288,384	68,063	204,536
$10,000 under $15,000	5,342	5,347					99,500	222,515	211,563	335,527	74,728	222,637
$15,000 under $20,000	2,829	4,967	2,985	4,421	5,537	5,568	267,708	760,929	524,643	1,027,529	177,308	571,803
$20,000 under $25,000	2,307	3,880			1,289	1,365	136,439	553,895	211,557	568,908	61,480	224,312
$25,000 under $30,000			1,813	4,283	652	1,015	78,056	415,667	101,834	337,167	32,349	147,299
$30,000 under $50,000	3,570	13,449			1,668	9,131	50,106	395,041	60,886	253,260	18,216	83,324
							88,366	925,663	103,194	484,359	26,598	141,396
$50,000 under $100,000	1,370	4,190	241	719	747	2,277	52,752	1,090,859	55,713	394,158	14,821	87,467
$100,000 under $200,000	470	1,780	70	637	266	1,107	14,735	724,288	14,908	172,836	3,661	32,976
$200,000 under $500,000	211	1,183	38	346	149	727	4,512	544,656	4,505	93,208	1,146	12,064
$500,000 under $1,000,000	38	126	9	21	36	776	754	196,163	752	29,321	185	2,408
$1,000,000 or more	21	206	5	107	18	185	362	227,915	362	29,433	79	959
Nontaxable returns, total	7,036	6,308	2,219	1,409	9,398	37,532	518,271	533,720	1,866,100	1,520,577	748,475	1,104,754
No adjusted gross income	(*)	(*)	(*)	(*)	5,943	34,562	17,630	27,378	48,663	52,924	8,985	9,901
Under $600			(*)	(*)	(*)	(*)	17,164	10,813	82,726	29,039	11,019	6,298
$600 under $1,000			(*)	(*)	-	-	32,036	8,542	142,274	51,998	22,006	15,199
$1,000 under $2,000	5,501	3,644	(*)	(*)	(*)	(*)	165,123	72,140	711,754	442,371	239,821	231,896
$2,000 under $3,000			(*)	(*)	(*)	(*)	137,436	73,808	547,231	501,190	275,544	426,809
$3,000 under $4,000			-	-	(*)	(*)	83,523	95,296	210,232	236,774	130,919	238,722
$4,000 under $5,000	-	-	(*)	(*)	(*)	(*)	31,070	44,061	71,418	86,664	39,324	104,312
$5,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	34,289	201,682	51,802	119,617	20,857	71,617
Returns under $5,000	15,735	9,314	6,536	3,198	14,419	44,843	938,937	717,069	3,324,135	2,996,284	1,414,053	2,268,308
Returns $5,000 under $10,000	10,686	10,849	(*)	(*)	3,314	4,996	616,299	1,098,166	1,423,407	1,999,314	541,879	1,522,336
Return $10,000 under $15,000	5,356	5,592	2,985	4,421	6,175	5,727	272,687	794,591	529,879	1,037,888	177,870	574,597
Return $15,000 or more	11,050	30,388	2,194	6,472	4,853	17,536	429,006	5,209,481	556,869	2,393,648	159,583	734,686

Adjusted gross income classes	Rents				Royalties				Estates and trusts			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Grand total	1,348,053	2,097,164	319,494	253,596	146,194	299,737	6,198	16,197	182,650	594,092	8,793	15,269
Taxable returns, total	807,298	1,619,467	204,982	163,898	106,934	271,813	2,814	11,354	147,453	555,270	5,403	9,183
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	24,122	20,721	(*)	(*)			-	-	-	-	-	-
$2,000 under $3,000	67,941	59,689	13,666	6,396	22,450	12,363	-	-	-	-	-	-
$3,000 under $4,000	98,040	98,942	17,587	5,873			-	-	(*)	(*)	(*)	(*)
$4,000 under $5,000	94,425	112,275	13,474	3,900	7,683	1,920	-	-	12,325	17,332	-	-
$5,000 under $6,000	94,910	126,925	26,443	12,379			-	-	26,655	44,762	(*)	(*)
$6,000 under $7,000	57,760	87,535	20,375	9,297	12,854	6,085	(*)	(*)			-	-
$7,000 under $8,000	51,154	98,217	21,169	13,910			-	-	15,826	23,283	-	-
$8,000 under $9,000	44,551	116,353	9,774	6,103	13,417	28,585	(*)	(*)			(*)	(*)
$9,000 under $10,000	36,502	44,101	12,885	6,205			-	-	11,384	21,489	-	-
$10,000 under $15,000	98,256	211,710	30,978	29,355	15,615	27,474			21,186	66,684		
$15,000 under $20,000	50,216	163,068	10,031	8,807	9,326	18,854			17,576	73,271		
$20,000 under $25,000	26,325	94,162	7,615	5,979	5,818	23,670	1,814	7,033	8,714	34,361	2,676	2,399
$25,000 under $30,000	14,469	64,370	3,313	3,592	3,647	8,440			4,825	25,721		
$30,000 under $50,000	26,408	131,308	7,338	17,483	7,490	37,173			13,119	99,461		
$50,000 under $100,000	16,462	121,381	4,122	12,845	5,702	43,524	390	950	8,209	65,248	379	1,034
$100,000 under $200,000	4,219	46,596	1,412	8,268	1,993	26,596	153	1,437	2,958	30,825	200	607
$200,000 under $500,000	1,217	16,826	557	4,482	723	21,798	68	683	1,080	26,020	48	292
$500,000 under $1,000,000	218	3,667	115	1,912	149	6,891	22	1,096	187	9,242	17	104
$1,000,000 or more	103	1,621	51	1,466	67	8,440	9	128	78	13,671	6	4,278
Nontaxable returns, total	540,755	477,698	114,512	89,697	39,260	27,926	(*)	(*)	35,197	38,821	(*)	(*)
No adjusted gross income	15,413	16,931	21,107	38,681	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	36,062	16,229					-	-			-	-
$600 under $1,000	43,801	21,918	17,721	11,128	17,652	4,946	(*)	(*)	13,833	9,703	-	-
$1,000 under $2,000	224,144	173,973	35,350	16,134			(*)	(*)			-	-
$2,000 under $3,000	136,922	129,234	29,493	14,107	10,073	5,950	-	-			-	-
$3,000 under $4,000	47,319	56,176					-	-	12,851	18,428	(*)	(*)
$4,000 under $5,000	20,006	21,040	10,841	9,647	5,241	1,724	-	-			-	-
$5,000 or more	17,088	42,197			4,822	10,371	(*)	(*)	7,776	9,034	(*)	(*)
Returns under $5,000	808,195	727,127	160,853	104,655	64,571	31,838	(*)	(*)	55,069	67,341	(*)	(*)
Returns $5,000 under $10,000	299,524	505,021	91,003	47,962	30,693	41,266	(*)	(*)	48,533	77,958	(*)	(*)
Returns $10,000 under $15,000	100,117	216,869	32,814	31,295	15,616	27,678	(*)	(*)	21,757	67,130	(*)	(*)
Returns $15,000 or more	140,217	648,147	34,824	69,684	35,314	198,955	1,783	11,806	57,291	381,663	2,714	8,068

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

Table 4.1—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Other sources (net)[3]	Total deductions	Standard deduction						Itemized deductions		Exemptions	Number of returns with no taxable income
			Total		Minimum		10 percent		Number	Amount		
			Number	Amount	Number	Amount	Number	Amount			(Amount)	
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Grand total	52,177	10,417,764	3,464,719	1,940,444	2,497,050	1,232,817	967,669	707,626	3,627,994	8,477,321	12,721,920	2,223,622
Taxable returns, total	151,931	7,924,221	1,780,510	1,111,442	894,268	417,649	886,242	693,794	2,856,892	6,812,783	8,061,917	-
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-1,141	67,669	122,552	48,114	122,552	48,114	-	-	42,897	19,555	198,539	-
$2,000 under $3,000	16,239	279,840	267,455	111,587	263,544	110,648	9,409	2,967	235,267	168,253	652,555	-
$3,000 under $4,000	23,340	470,411	334,670	158,888	329,172	156,860			337,769	311,523	1,088,327	-
$4,000 under $5,000	18,172	457,409	212,152	109,055	135,064	74,590	77,088	34,465	309,259	348,354	912,250	-
$5,000 under $6,000	5,418	503,570	143,336	80,634	39,936	24,569	103,400	56,065	335,601	422,936	873,758	-
$6,000 under $7,000	-8,328	416,141	130,777	84,910	(*)	(*)	127,112	82,345	222,670	331,231	635,717	-
$7,000 under $8,000	690	388,969	122,239	91,249	(*)	(*)	121,904	90,947	179,647	297,720	550,720	-
$8,000 under $9,000	3,293	370,399	85,003	72,306	-	-	85,003	72,306	157,897	298,093	448,304	-
$9,000 under $10,000	-3,531	359,378	91,597	85,691	-	-	91,597	85,691	145,107	273,687	427,925	-
$10,000 under $15,000	18,738	1,092,530	191,267	190,070	-	-	191,267	190,070	392,615	902,461	1,129,162	-
$15,000 under $20,000	16,509	546,560	49,474	49,273	-	-	49,474	49,273	171,976	497,288	425,357	-
$20,000 under $25,000	1,895	342,048	15,436	15,364	-	-	15,436	15,364	91,097	326,685	210,997	-
$25,000 under $30,000	-446	270,184	5,530	5,430	-	-	5,530	5,430	59,094	264,754	130,795	-
$30,000 under $50,000	23,822	658,044	7,254	7,110	-	-	7,254	7,110	98,756	650,934	213,988	-
$50,000 under $100,000	19,571	663,434	1,563	1,558	-	-	1,563	1,558	56,027	661,876	119,387	-
$100,000 under $200,000	11,896	428,724	161	159	-	-	161	159	15,391	428,566	32,104	-
$200,000 under $500,000	3,872	319,126	37	37	-	-	37	37	4,680	319,089	9,702	-
$500,000 under $1,000,000	-894	133,177	7	7	-	-	7	7	772	133,171	1,606	-
$1,000,000 or more	2,816	156,608			-	-			370	156,607	724	-
Nontaxable returns, total	-99,754	2,493,544	1,684,209	829,004	1,602,782	815,171	81,427	13,835	771,102	1,664,538	4,660,001	2,223,622
No adjusted gross income	-164,915	-	-	-	-	-	-	-	-	-	158,816	88,424
Under $600	397	108,029	170,030	78,548	165,440	78,374	19,114	1,385	11,159	29,480	298,984	181,189
$600 under $1,000	1,347	113,101	218,964	98,688	204,440	97,478			15,397	14,413	384,499	234,361
$1,000 under $2,000	18,827	569,868	792,666	369,161	754,656	364,106	38,010	5,055	204,029	200,707	1,635,911	942,377
$2,000 under $3,000	16,523	560,880	434,477	241,348	419,674	237,745			221,821	319,532	1,325,432	549,776
$3,000 under $4,000	5,752	304,757	47,499	28,567	45,499	27,866			194,080	276,189	532,282	150,520
$4,000 under $5,000	-1,354	188,324	13,241	8,763	11,408	7,937	24,303	7,395	68,591	179,561	182,984	43,678
$5,000 or more	23,669	648,585	7,332	3,929	(*)	(*)			56,025	644,656	141,093	33,297
Returns under $5,000	-66,813	3,120,286	2,613,706	1,252,719	2,451,449	1,203,716	162,257	49,002	1,640,269	1,867,568	7,370,578	2,190,325
Returns $5,000 under $10,000	14,125	2,267,459	580,130	418,565	45,601	29,101	534,529	389,464	1,088,522	1,848,894	3,061,744	26,206
Returns $10,000 under $15,000	23,183	1,167,982	191,267	190,070	-	-	191,267	190,070	397,852	977,912	1,138,593	4,419
Returns $15,000 or more	81,682	3,862,037	79,616	79,090	-	-	79,616	79,090	501,351	3,782,947	1,151,005	2,672

Adjusted gross income classes	Taxable income		Income tax before credits	Surcharge		Tax credits						Other tax credits
	Number of returns	Amount		Number of returns	Amount	Retirement income credit		Investment credit		Foreign tax		
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Grand total	4,957,515	29,537,361	7,584,471	3,140,045	716,673	1,567,357	170,522	89,505	16,109	57,705	23,027	19,088
Taxable returns, total	4,637,402	29,312,945	7,551,287	3,133,542	716,246	1,266,225	143,443	79,636	14,713	55,857	21,800	15,148
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	165,449	30,926	4,334	(*)	(*)	12,662	241	-	-	-	-	15
$2,000 under $3,000	502,722	346,927	49,279	64,632	440	142,407	6,368	12,078	958	-	-	712
$3,000 under $4,000	672,439	764,256	114,092	258,699	4,797	175,239	16,762					1,514
$4,000 under $5,000	521,411	987,273	151,840	265,586	8,048	159,793	14,729					496
$5,000 under $6,000	478,937	1,250,527	197,736	337,820	12,950	165,485	19,040	9,307	1,020	10,905	1,244	2,317
$6,000 under $7,000	353,447	1,238,636	201,719	298,660	15,776	115,411	17,552	10,857	1,005			1,462
$7,000 under $8,000	301,886	1,313,192	219,943	280,180	19,596	89,683	12,905					882
$8,000 under $9,000	242,900	1,253,741	214,372	236,632	20,046	60,212	9,012	6,087	481			841
$9,000 under $10,000	236,704	1,455,157	256,332	234,184	26,068	59,049	10,083					2,325
$10,000 under $15,000	583,882	4,834,783	896,349	579,380	87,156	141,918	18,123	10,627	1,087	8,117	1,170	1,219
$15,000 under $20,000	221,450	2,803,730	579,572	220,741	56,987	54,899	7,039	4,147	889	6,699	2,135	1,031
$20,000 under $25,000	106,533	1,822,487	415,243	106,387	41,059	29,001	3,832	4,150	1,749	4,677	639	140
$25,000 under $30,000	64,624	1,363,216	336,288	64,282	33,233	16,852	2,069	2,958	673	4,280	675	156
$30,000 under $50,000	106,010	3,120,088	897,426	105,408	89,139	24,910	3,172	8,568	1,487	8,188	4,009	358
$50,000 under $100,000	57,590	3,089,399	1,158,888	57,560	115,592	13,474	1,796	6,790	1,825	7,926	4,082	984
$100,000 under $200,000	15,552	1,616,494	756,134	15,526	75,333	3,769	521	2,689	1,405	3,305	3,057	53
$200,000 under $500,000	4,717	1,045,144	559,556	4,716	55,831	1,203	164	1,052	1,108	1,359	2,666	188
$500,000 under $1,000,000	778	395,106	220,162	778	21,989	176	24	223	584	251	920	454
$1,000,000 or more	371	581,863	322,022	371	32,201	82	11	103	442	150	1,203	1
Nontaxable returns, total	320,113	224,417	33,186	6,503	430	301,132	27,083	9,869	1,397	(*)	(*)	3,941
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	54,318	10,589	1,358	-	-	52,644	1,301	4,254	282	-	-	22
$2,000 under $3,000	106,522	68,001	9,673	(*)	(*)	104,938	9,579			-	-	46
$3,000 under $4,000	91,059	51,858	7,386	-	-	86,971	7,155			-	-	34
$4,000 under $5,000	38,154	38,391	5,341	4,837	428	36,991	5,099	5,615	1,115	-	-	-
$5,000 or more	30,060	55,578	9,428			19,588	3,949			(*)	(*)	3,839
Returns under $5,000	2,152,074	2,298,221	343,303	592,828	13,300	771,645	61,232	17,495	1,521	(*)	(*)	2,839
Returns $5,000 under $10,000	1,642,446	6,557,909	1,097,052	1,391,621	94,612	509,316	72,533	29,850	3,135	10,570	1,890	9,704
Returns $10,000 under $15,000	584,700	4,835,431	896,446	579,470	87,163	141,996	18,127	11,445	1,188	8,117	1,170	1,219
Returns $15,000 or more	578,295	15,845,800	5,247,670	576,126	521,598	144,400	18,630	30,715	10,265	37,018	19,960	5,326

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

Table 4.1—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Income tax after credits	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
						Income tax withheld		Refundable credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Grand total	8,072,870	24,655	5,340	783,979	180,406	2,819,557	2,654,569	211,130	25,445
Taxable returns, total	8,072,870	18,878	4,865	535,711	158,953	2,243,013	2,576,264	117,408	21,020
Under $1,000	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	4,098			9,895	884	51,293	8,205	(*)	(*)
$2,000 under $3,000	42,709			34,192	4,062	156,548	29,868	8,700	283
$3,000 under $4,000	100,167			50,796	7,755	273,214	73,903	13,932	878
$4,000 under $5,000	144,324			54,202	9,805	230,722	89,254	11,965	505
$5,000 under $6,000	188,123	6,561	552	46,790	10,120	236,530	124,264	9,851	503
$6,000 under $7,000	198,037			40,133	9,911	186,304	134,341	8,220	558
$7,000 under $8,000	225,148			34,152	9,550	173,054	136,025	10,282	369
$8,000 under $9,000	223,520			32,013	9,868	141,982	139,406	9,976	426
$9,000 under $10,000	269,684			23,180	8,100	150,084	177,289	19,889	1,456
$10,000 under $15,000	961,936	2,730	682	84,502	32,110	350,161	543,893	7,099	2,450
$15,000 under $20,000	625,474	1,740	199	39,074	15,950	120,940	258,941	4,339	1,136
$20,000 under $25,000	449,949	1,903	661	23,844	10,363	53,475	145,626	1,534	248
$25,000 under $30,000	365,949	514	80	14,773	6,981	31,011	102,580	4,619	2,098
$30,000 under $50,000	977,542	2,229	1,021	28,153	13,615	49,651	217,502	3,132	3,742
$50,000 under $100,000	1,265,790	1,865	689	15,158	7,279	27,713	236,246	1,168	3,229
$100,000 under $200,000	826,437	807	480	3,641	1,719	7,587	108,246	506	1,217
$200,000 under $500,000	611,251	374	252	1,014	445	2,144	38,539	126	731
$500,000 under $1,000,000	240,166	104	89	135	411	394	7,464	60	1,137
$1,000,000 or more	352,565	51	160	64	25	206	4,672		
Nontaxable returns, total	-	5,777	476	248,268	21,453	576,544	78,311	93,722	4,428
No adjusted gross income	-	(*)	(*)	(*)	(*)	5,418	5,544	13,807	924
Under $600	-	(*)	(*)	11,428	449	40,909	1,478	15,555	478
$600 under $1,000	-	(*)	(*)	35,548	1,904	68,815	3,840	12,564	457
$1,000 under $2,000	-	(*)	(*)	111,685	8,777	227,137	28,394	27,378	1,045
$2,000 under $3,000	-	(*)	(*)	61,391	6,519	159,657	19,526	17,507	680
$3,000 under $4,000	-	-	-	15,787	2,031	41,813	8,048		
$4,000 under $5,000	-	-	-			20,159	3,063	6,911	844
$5,000 or more	-	(*)	(*)	8,285	1,249	12,636	8,418		
Returns under $5,000	291,298	6,676	327	392,256	43,116	1,275,685	271,121	128,602	5,667
Returns $5,000 under $10,000	1,104,512	5,056	517	180,844	48,237	898,645	716,578	44,108	2,197
Returns $10,000 under $15,000	961,936	3,304	754	84,581	32,147	351,427	545,199	15,694	1,315
Returns $15,000 or more	5,715,124	9,619	3,742	126,298	56,906	293,800	1,121,671	22,726	16,266

Adjusted gross income classes	Taxpayments—Continued		Tax due at time of filing		Overpayment					
	Payments on 1969 declaration				Total		Refund		Credit on 1970 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
Grand total	1,994,429	4,757,951	2,682,807	1,833,810	2,877,952	1,013,174	2,350,167	618,449	607,659	394,728
Taxable returns, total	1,855,881	4,699,674	2,474,378	1,817,861	2,133,715	878,109	1,653,657	503,426	545,501	374,686
Under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	11,418	1,324	104,747	2,980	54,041	7,514	49,294	7,113		
$2,000 under $3,000	90,249	13,795	321,216	24,249	176,176	21,406	144,653	17,774	39,443	4,034
$3,000 under $4,000	163,689	39,027	361,371	43,937	302,407	49,816	251,149	42,577	58,652	7,240
$4,000 under $5,000	180,478	62,433	265,544	44,225	252,537	42,242	199,517	34,828	62,067	7,414
$5,000 under $6,000	173,118	78,501	231,930	47,331	245,342	52,302	199,290	44,019	49,118	8,283
$6,000 under $7,000	149,838	76,957	161,851	45,397	189,931	49,249	162,376	41,427	34,492	7,822
$7,000 under $8,000	134,026	95,769	137,903	47,719	163,983	44,901	128,292	33,225	44,341	11,677
$8,000 under $9,000	108,779	87,262	115,370	40,787	127,143	34,487	102,451	28,335	25,927	6,152
$9,000 under $10,000	105,780	104,653	103,476	37,845	133,228	42,289	107,272	34,581	28,178	7,708
$10,000 under $15,000	297,206	397,393	308,881	172,268	274,441	119,992	209,589	81,985	71,828	38,006
$15,000 under $20,000	143,443	315,726	133,509	116,435	87,717	51,920	52,174	26,614	40,572	25,306
$20,000 under $25,000	80,697	270,356	65,532	89,001	40,655	45,143	18,242	18,257	25,970	26,886
$25,000 under $30,000	53,394	247,117	39,010	66,896	25,324	43,831	10,652	15,720	17,487	28,110
$30,000 under $50,000	90,136	644,348	71,548	209,318	34,317	81,072	12,614	27,935	24,677	53,137
$50,000 under $100,000	53,219	894,369	37,741	245,597	19,823	106,214	4,615	25,114	16,996	81,100
$100,000 under $200,000	14,722	597,702	10,455	168,009	5,083	48,567	1,137	14,414	4,372	34,154
$200,000 under $500,000	4,578	433,604	3,383	165,683	1,330	27,060	281	7,310	1,187	19,752
$500,000 under $1,000,000	749	152,588	605	86,231	172	6,343	42	1,556	141	4,787
$1,000,000 or more	362	186,750	306	163,953	65	3,761	17	642	53	3,118
Nontaxable returns, total	138,548	58,278	208,429	15,949	744,237	135,065	696,510	115,023	62,158	20,044
No adjusted gross income	11,292	9,977	(*)	(*)	27,423	16,169	24,861	12,843	(*)	(*)
Under $600	(*)	(*)	9,866	357	59,249	3,354	58,350	2,866		
$600 under $1,000	10,573	4,634	32,342	1,604	86,926	8,625	84,053	7,447	5,902	1,667
$1,000 under $2,000	23,882	6,630	100,931	7,113	257,122	34,369	247,468	31,492	11,566	2,878
$2,000 under $3,000	37,055	8,367	46,254	4,321	195,224	26,373	178,519	23,620	20,270	2,753
$3,000 under $4,000	22,583	5,817	9,876	1,231	61,560	13,353	55,813	11,648	8,083	1,705
$4,000 under $5,000	14,301	2,433	5,675	941	32,819	5,428	29,401	4,920	(*)	(*)
$5,000 or more	13,688	18,928			23,914	27,394	18,045	20,187	8,491	7,207
Returns under $5,000	570,694	155,928	1,257,661	130,631	1,505,484	228,649	1,323,078	197,127	213,829	31,523
Returns $5,000 under $10,000	680,818	447,811	754,035	219,720	878,184	233,014	713,551	189,186	187,803	43,828
Returns $10,000 under $15,000	299,639	401,673	308,959	172,273	277,357	125,621	211,935	86,642	73,276	38,979
Returns $15,000 or more	443,278	3,752,539	362,152	1,311,186	216,927	425,890	101,603	145,494	132,751	280,398

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

Table 4.2—JOINT RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	4,020,801	14,612,283	[1]34,175,253	2,283,232	13,707,066	463,169	2,301,923	90,254	244,143	255,829	534,215	133,580	269,456
Taxable returns, total	2,576,076	9,170,006	31,025,205	1,723,554	12,818,980	308,240	2,122,085	50,271	117,358	120,919	420,250	67,877	139,178
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	79,143	233,763	216,869	56,314	123,824	7,036	14,270	(*)	(*)	5,022	5,486	3,256	3,173
$3,000 under $4,000	304,146	1,058,912	1,054,672	177,801	433,189	21,286	40,319	5,604	4,163	17,982	27,960	6,464	3,002
$4,000 under $5,000	287,331	1,017,886	1,301,504	172,458	558,192	31,521	75,372	4,410	3,930	17,494	29,706	8,620	9,874
$5,000 under $6,000	271,696	1,006,480	1,494,466	173,338	666,513	28,983	83,620	2,903	1,092	11,379	20,559	6,941	8,761
$6,000 under $7,000	221,243	787,454	1,434,647	145,895	738,842	21,801	69,860	4,020	954	8,301	21,625	7,139	11,182
$7,000 under $8,000	192,890	689,548	1,439,985	135,148	703,392	22,677	84,646	3,819	4,595	9,646	22,506	4,691	5,201
$8,000 under $9,000	169,565	593,410	1,448,588	124,747	803,058	19,453	78,439	4,099	5,040	11,857	35,178	5,348	4,470
$9,000 under $10,000	165,441	566,860	1,563,612	122,993	949,754	16,147	76,229	3,456	4,095	3,419	17,809	(*)	(*)
$10,000 under $15,000	446,886	1,600,305	5,405,601	322,950	2,955,272	56,545	341,001	9,181	14,759	17,147	90,196	10,567	15,513
$15,000 under $20,000	163,436	588,288	2,789,421	113,801	1,342,991	25,991	203,197	2,989	4,184	6,615	41,030	4,392	8,342
$20,000 under $25,000	81,165	299,826	1,809,670	52,998	716,246	16,129	168,426	2,022	4,484	4,394	31,079	2,703	9,650
$25,000 under $30,000	49,421	185,685	1,349,907	31,343	489,954	10,637	145,936	1,543	4,818	1,958	18,790	1,456	5,163
$30,000 under $50,000	81,442	304,409	3,083,817	51,830	943,889	18,647	351,067	2,834	12,746	3,508	28,216	2,824	13,818
$50,000 under $100,000	45,684	173,887	3,078,487	30,195	848,035	9,020	276,048	1,588	12,897	1,684	20,212	1,733	15,942
$100,000 under $200,000	12,126	46,215	1,618,204	8,496	364,560	1,828	80,622	875	14,486	390	6,434	741	9,583
$200,000 under $500,000	3,588	13,776	1,042,969	2,561	137,775	446	23,024	394	14,440	100	2,117	337	9,470
$500,000 under $1,000,000	615	2,328	419,676	470	29,117	62	3,240	110	6,829	12	1,000	80	3,175
$1,000,000 or more	258	974	473,110	216	14,377	31	6,769	36	3,738	11	347	28	1,519
Nontaxable returns, total	1,444,725	5,442,277	[1]3,150,051	559,678	888,085	154,929	179,841	39,983	126,782	134,910	113,965	65,703	130,278
No adjusted gross income	49,898	186,802	[2]230,099	9,003	38,246	3,551	7,309	13,032	81,800	(*)	(*)	19,000	63,731
Under $600	78,869	283,322	26,504	19,608	10,497	12,444	5,220	3,850	4,613	18,203	6,050	10,808	14,749
$600 under $1,000	99,286	362,999	80,222	34,424	24,696	22,715	13,681	3,091	3,304	17,574	8,787	5,199	5,930
$1,000 under $2,000	423,460	1,525,777	643,216	180,551	219,108	53,993	54,585	10,086	11,433	49,817	37,842	10,499	11,502
$2,000 under $3,000	479,005	1,820,152	1,199,350	207,031	314,366	42,624	58,407	5,469	4,715	38,376	43,004	10,337	10,404
$3,000 under $4,000	202,264	797,511	693,497	58,982	114,150	13,866	22,894	} 3,002	3,138	8,690	11,575	{ 5,959	9,865
$4,000 under $5,000	67,339	273,655	291,429	30,487	80,444	3,276	4,953					{ 2,682	3,007
$5,000 or more	44,604	192,059	445,932	19,592	86,578	2,460	12,792	1,453	17,779	2,033	6,363	1,219	11,090
Returns under $5,000	2,070,741	7,560,779	[1]5,277,162	946,659	1,916,712	212,312	297,008	48,932	117,205	173,375	170,754	82,824	135,237
Returns $5,000 under $10,000	1,060,936	3,817,765	7,630,830	719,368	3,921,877	111,134	400,893	19,371	19,286	46,616	122,765	25,743	35,904
Returns $10,000 under $15,000	449,143	1,610,063	5,431,789	324,217	2,967,557	56,790	342,296	9,354	16,488	17,148	90,201	10,570	15,915
Returns $15,000 or more	439,981	1,623,676	15,835,472	292,988	4,900,920	82,933	1,261,726	12,597	91,164	18,690	150,495	14,443	82,400

Adjusted gross income classes	Partnerships				Small Business Corporations				Sales of capital assets			
	Net profit		Net loss		Net profit		Net loss		Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Grand total	119,122	1,155,888	38,082	216,871	22,924	264,427	8,168	72,526	885,046	3,127,747	186,985	142,171
Taxable returns, total	102,650	1,127,300	24,095	119,613	19,522	261,526	4,200	31,701	673,554	2,887,556	143,991	107,066
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	(*)	(*)	-	-	-	-	-	-	8,687	3,777	} 3,030	2,332
$3,000 under $4,000	(*)	(*)	-	-	-	-	-	-	29,954	23,650		
$4,000 under $5,000	(*)	(*)			-	-	-	-	50,728	40,903		
$5,000 under $6,000	9,710	12,794			-	-	(*)	(*)	51,259	44,714	8,526	5,530
$6,000 under $7,000	6,356	18,640	3,313	2,299	-	-	-	-	47,348	48,166	11,274	7,170
$7,000 under $8,000					(*)	(*)	-	-	40,797	70,893	6,637	3,628
$8,000 under $9,000	7,442	14,993			(*)	(*)	-	-	41,457	51,517	9,389	6,414
$9,000 under $10,000					-	-			39,052	50,824	14,950	10,657
$10,000 under $15,000	20,302	77,092	6,757	19,993	1,518	8,645			140,262	297,356	30,770	22,387
$15,000 under $20,000	11,021	82,704	2,193	3,925	2,420	12,116	2,499	11,426	69,607	179,361	14,667	10,880
$20,000 under $25,000	7,950	67,927	2,395	6,711	3,578	20,067			39,794	150,234	8,618	6,918
$25,000 under $30,000	5,026	62,321	1,184	4,591	1,269	5,241			25,904	119,865	7,810	6,873
$30,000 under $50,000	14,395	220,202	3,062	13,924	5,407	50,381	630	6,329	46,670	320,912	16,471	13,766
$50,000 under $100,000	11,248	289,956	3,199	20,960	3,294	75,559	650	4,482	29,851	372,462	8,778	7,727
$100,000 under $200,000	3,423	160,546	1,184	13,871	1,036	47,484	235	3,886	8,609	286,447	2,416	2,175
$200,000 under $500,000	979	81,146	587	18,067	225	22,727	132	3,602	2,814	334,404	568	526
$500,000 under $1,000,000	163	27,081	158	7,103	27	5,864	36	1,288	525	193,774	68	64
$1,000,000 or more	53	8,565	63	8,169	17	6,941	16	685	236	298,297	19	19
Nontaxable returns, total	16,472	28,589	13,987	97,259	(*)	(*)	3,968	40,826	211,492	240,193	42,994	35,107
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	7,815	31,617	4,250	5,257
Under $600	-	-			-	-	(*)	(*)	11,386	18,495	(*)	(*)
$600 under $1,000					-	-	-	-	10,253	4,131	(*)	(*)
$1,000 under $2,000	} 12,380	12,295	} 8,850	28,183	-	-	(*)	(*)	52,449	24,653	15,013	11,487
$2,000 under $3,000					(*)	(*)	(*)	(*)	60,318	30,197	9,770	8,661
$3,000 under $4,000					(*)	(*)	(*)	(*)	40,407	38,838	2,975	2,597
$4,000 under $5,000			-	-			-	-	14,406	8,316	5,221	3,726
$5,000 or more	3,082	10,293	2,037	29,168	(*)	(*)	1,314	17,813	14,458	83,946	2,904	1,212
Returns under $5,000	17,972	21,628	11,951	68,093	(*)	(*)	2,654	23,013	286,403	224,575	43,120	36,228
Returns $5,000 under $10,000	26,201	50,061	3,986	3,816	(*)	(*)	765	6,244	230,900	277,374	53,114	34,065
Returns $10,000 under $15,000	20,302	77,092	7,643	26,484	1,518	8,645	1,407	11,793	142,373	304,717	30,916	22,516
Returns $15,000 or more	54,647	1,007,107	14,502	118,478	17,293	246,862	3,342	31,476	225,370	2,321,081	59,835	49,362

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

Table 4.2—JOINT RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Ordinary gain from sales of depreciable property		Sales of property *other* than capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
			Net gain		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Grand total	30,491	48,846	8,974	13,076	17,590	50,896	1,131,756	4,133,995	3,267,852	4,968,956	1,387,463	3,446,899
Taxable returns, total	26,351	44,876	7,262	12,291	13,387	27,037	874,104	3,854,437	2,210,163	4,056,868	909,287	2,680,664
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000			-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	6,393	4,015	(*)	(*)			51,080	23,218	50,808	31,134	23,373	35,005
$4,000 under $5,000			(*)	(*)			241,578	224,266	123,799	220,902		
$5,000 under $6,000			(*)	(*)	4,351	6,376	61,197	38,047	229,878	254,267	117,768	251,496
$6,000 under $7,000							69,331	87,127	223,203	260,037	109,642	252,415
$7,000 under $8,000			-	-			51,646	62,543	180,946	194,760	79,645	269,615
$8,000 under $9,000	6,243	7,849	(*)	(*)			59,890	58,129	170,112	231,781	75,892	217,121
$9,000 under $10,000			-	-			42,999	58,181	142,644	197,075	51,775	173,210
			(*)	(*)			58,947	67,673	149,169	224,219	57,072	174,064
$10,000 under $15,000	4,606	4,976	2,257	4,114	4,902	4,793	171,686	358,105	400,224	709,817	142,390	466,108
$15,000 under $20,000	2,398	4,260	(*)	(*)	1,089	1,173	91,109	265,717	156,293	387,200	48,453	186,103
$20,000 under $25,000	1,765	3,643	532	1,186			56,379	232,972	77,214	232,677	25,775	123,888
$25,000 under $30,000	921	2,200	249	350	359	1,011	35,757	209,383	47,159	185,064	15,358	71,024
$30,000 under $50,000	2,204	10,872	414	1,540	1,599	9,123	66,535	563,844	80,220	368,225	21,461	122,245
$50,000 under $100,000	1,164	4,039	221	685	679	2,186	41,772	717,911	44,554	304,755	12,733	75,945
$100,000 under $200,000	421	1,609	63	626	225	837	11,484	481,902	11,817	133,607	2,973	27,992
$200,000 under $500,000	188	1,146	32	275	135	706	3,440	361,122	3,485	73,484	958	10,555
$500,000 under $1,000,000	33	95	8	20	32	659	597	144,220	603	23,913	158	2,188
$1,000,000 or more	15	172	4	16	16	173	255	124,343	256	20,587	62	788
Nontaxable returns, total	4,140	3,972	1,712	786	4,203	23,862	257,652	279,560	1,057,689	912,088	478,176	766,238
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	10,748	13,217	26,105	26,659	(*)	(*)
Under $600			(*)	(*)	(*)	(*)			34,002	13,954		
$600 under $1,000	2,827	1,867	(*)	(*)	-	-	14,700	6,175	57,396	19,465	12,186	7,920
$1,000 under $2,000			-	-			45,751	19,155	278,277	151,684	92,433	91,107
$2,000 under $3,000			(*)	(*)			82,806	30,015	390,175	343,791	206,254	304,585
$3,000 under $4,000	-	-	-	-	2,418	2,130	60,369	64,290	177,915	202,508	108,602	199,103
$4,000 under $5,000	-	-	(*)	(*)			21,740	24,592	57,093	66,554	35,993	95,254
$5,000 or more	(*)	(*)	(*)	(*)			21,538	122,116	36,726	87,473	18,205	63,663
Returns under $5,000	6,842	5,430	2,699	1,865	5,216	25,118	348,391	218,709	1,543,227	1,334,281	724,911	1,209,976
Returns $5,000 under $10,000	9,691	9,562	2,169	1,001	2,677	4,014	300,522	351,946	898,479	1,164,958	391,439	1,148,117
Returns $10,000 under $15,000	4,619	5,220	2,257	4,114	5,540	4,952	173,687	367,848	402,480	714,696	142,391	466,109
Returns $15,000 or more	9,339	28,634	1,849	6,096	4,157	16,812	309,156	3,195,492	423,666	1,755,021	128,722	622,697

Adjusted gross income classes	Rents				Royalties				Estates and trusts			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Grand total	744,693	1,271,665	188,481	160,539	89,971	185,591	4,078	15,476	71,749	221,226	4,485	7,067
Taxable returns, total	460,666	984,849	133,200	112,413	59,818	164,266	2,361	10,831	56,207	204,793	2,794	6,861
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	(*)	(*)	(*)	(*)			-	-	-	-	-	-
$3,000 under $4,000	40,827	50,664	6,591	2,817	5,738	1,992	-	-	-	-	-	-
$4,000 under $5,000	58,201	58,511	11,253	3,179			-	-			-	-
$5,000 under $6,000	49,312	70,811	13,390	3,756	7,076	3,539	-	-	13,333	23,881	(*)	(*)
$6,000 under $7,000	35,022	47,433	13,635	7,107			(*)	(*)			-	-
$7,000 under $8,000	36,655	53,877	16,006	11,079	6,124	7,560	-	-			-	-
$8,000 under $9,000	30,351	52,776	7,417	4,258			(*)	(*)	9,887	16,646	-	-
$9,000 under $10,000	23,840	25,519	9,219	5,743	6,128	5,407	-	-			-	-
							(*)	(*)			-	-
$10,000 under $15,000	74,870	151,899	25,210	18,659	10,381	20,737	(*)	(*)	4,782	13,486		
$15,000 under $20,000	34,463	91,613	8,443	7,532	5,574	8,837	(*)	(*)	6,654	19,418		
$20,000 under $25,000	19,877	68,409	5,683	3,989	3,817	11,539	(*)	(*)	4,368	14,077	1,981	1,437
$25,000 under $30,000	11,273	46,500	2,680	2,594	2,845	7,548	(*)	(*)	2,493	13,209		
$30,000 under $50,000	21,545	105,134	6,264	15,463	5,280	30,565	355	5,698	6,832	37,263		
$50,000 under $100,000	13,754	99,529	3,325	10,513	4,563	27,737	318	813	4,971	27,282	266	533
$100,000 under $200,000	3,473	38,211	1,168	7,207	1,549	16,132	130	1,369	1,957	16,868	164	476
$200,000 under $500,000	972	14,165	454	3,602	581	16,225	61	657	738	12,837	34	149
$500,000 under $1,000,000	175	3,174	97	1,637	117	3,242	17	923	140	5,351	11	51
$1,000,000 or more	75	1,088	30	1,108	45	3,206	8	126	52	4,475	3	4,208
Nontaxable returns, total	284,027	286,819	55,281	48,126	30,153	21,327	(*)	(*)	15,542	16,435	(*)	(*)
No adjusted gross income	10,366	10,838	9,523	20,829	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	13,919	10,655			(*)	(*)						
$600 under $1,000	16,462	11,904	5,861	5,782	(*)	(*)	-	-	-	-	-	-
$1,000 under $2,000	89,203	77,389	12,484	7,628	10,702	2,811	(*)	(*)			-	-
$2,000 under $3,000	91,282	88,090	20,830	6,068							-	-
$3,000 under $4,000	38,324	46,826			9,644	3,858	-	-	15,387	16,116	(*)	(*)
$4,000 under $5,000	15,672	16,869	6,582	7,819			-	-			-	-
$5,000 or more	8,799	24,248			6,727	9,848	-	-			-	-
							(*)	(*)			(*)	(*)
Returns under $5,000	380,237	377,281	73,590	49,970	35,185	16,486	(*)	(*)	21,173	22,526	(*)	(*)
Returns $5,000 under $10,000	182,995	266,562	60,024	32,010	19,730	21,077	(*)	(*)	17,219	32,315	-	-
Returns $10,000 under $15,000	75,600	156,504	26,486	20,446	10,382	20,940	(*)	(*)	4,783	13,493	(*)	(*)
Returns $15,000 or more	105,861	471,318	28,381	58,113	24,674	127,088	1,329	11,284	28,574	152,892	1,847	6,210

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

Table 4.2—JOINT RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Other sources (net)[3]	Total deductions	Standard deduction						Itemized deductions		Exemptions (Amount)	Number of returns with no taxable income
			Total		Minimum		10 percent		Number	Amount		
			Number	Amount	Number	Amount	Number	Amount				
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Grand total	-26,955	6,831,367	1,805,518	1,161,551	1,322,307	757,119	483,211	404,432	2,165,385	5,669,815	8,767,370	1,306,181
Taxable returns, total	56,681	5,317,931	829,711	604,407	368,903	206,135	460,808	398,275	1,746,365	4,713,525	5,502,004	-
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	1,243	47,319	52,305	25,908	51,970	25,818	(*)	(*)	26,838	21,412	140,258	-
$3,000 under $4,000	13,010	232,466	154,805	86,707	154,637	86,641	(*)	(*)	149,341	145,759	635,347	-
$4,000 under $5,000	5,704	252,446	122,026	68,104	120,026	67,238	(*)	(*)	165,305	184,342	610,732	-
$5,000 under $6,000	-1,671	305,126	69,061	40,587	38,270	23,570	30,791	17,017	202,635	264,539	603,888	-
$6,000 under $7,000	-9,397	280,317	60,603	39,463	(*)	(*)	56,938	36,898	160,640	240,854	472,472	-
$7,000 under $8,000	1,552	270,333	61,335	45,836	(*)	(*)	61,000	45,535	131,555	224,497	413,729	-
$8,000 under $9,000	-7,347	263,500	59,055	50,390	-	-	59,055	50,390	110,510	213,110	356,046	-
$9,000 under $10,000	-5,496	261,689	58,314	55,205	-	-	58,314	55,205	107,127	206,484	340,116	-
$10,000 under $15,000	6,654	846,562	136,925	136,925	-	-	136,925	136,925	309,961	709,637	960,183	-
$15,000 under $20,000	2,278	383,993	34,173	34,173	-	-	34,173	34,173	129,263	349,820	352,973	-
$20,000 under $25,000	3,106	253,342	10,981	10,981	-	-	10,981	10,981	70,184	242,361	179,896	
$25,000 under $30,000	2,210	197,460	3,432	3,432	-	-	3,432	3,432	45,989	194,028	111,411	
$30,000 under $50,000	20,500	470,943	5,516	5,516	-	-	5,516	5,516	75,926	465,427	182,645	-
$50,000 under $100,000	14,458	492,665	1,044	1,044	-	-	1,044	1,044	44,640	491,621	104,332	-
$100,000 under $200,000	9,076	319,525	112	112	-	-	112	112	12,014	319,413	27,729	-
$200,000 under $500,000	3,203	234,889	21	21	-	-	21	21	3,567	234,868	8,266	-
$500,000 under $1,000,000	-867	104,870	3	3	-	-	3	3	612	104,867	1,397	-
$1,000,000 or more	2,885	100,486	-	-	-	-	-	-	258	100,486	584	-
Nontaxable returns, total	-83,641	1,513,435	975,807	557,145	953,404	550,987	22,403	6,158	419,020	956,291	3,265,365	1,306,181
No adjusted gross income	-122,523	-	-	-	-	-	-	-	-	-	112,081	49,898
Under $600	235	46,799	73,017	40,671	73,017	40,671	-	-	10,896	11,386	169,993	78,869
$600 under $1,000	1,580	57,958	94,242	52,701	93,067	52,596	(*)	(*)			217,799	99,286
$1,000 under $2,000	4,662	255,033	381,614	210,738	372,697	209,555	8,917	1,183	41,846	44,295	915,466	423,460
$2,000 under $3,000	8,515	346,278	364,529	213,974	359,717	212,696	12,311	4,870	114,476	132,304	1,092,091	466,918
$3,000 under $4,000	5,559	236,025	43,833	26,568	41,833	25,867			158,431	209,457	478,507	135,856
$4,000 under $5,000	-1,354	131,488	13,073	8,686	11,408	7,937			54,266	122,802	164,193	31,352
$5,000 or more	19,685	439,854	5,499	3,807	(*)	(*)			39,105	436,047	115,235	20,542
Returns under $5,000	-83,367	1,605,813	1,299,444	734,056	1,278,372	729,017	21,072	5,039	721,399	871,757	4,536,467	1,285,639
Returns $5,000 under $10,000	-8,798	1,525,430	313,713	235,134	43,935	28,102	269,778	207,032	747,223	1,290,295	2,290,659	17,363
Returns $10,000 under $15,000	11,724	871,134	136,925	136,925	-	-	136,925	136,925	312,218	734,209	966,038	1,441
Returns $15,000 or more	53,486	2,828,990	55,436	55,436	-	-	55,436	55,436	384,545	2,773,554	974,206	1,738

Adjusted gross income classes	Taxable income		Income tax before credits	Surcharge		Tax credits						Other tax credits
						Retirement income credit		Investment credit		Foreign tax		
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Grand total	2,714,620	20,318,822	5,159,561	1,744,286	490,716	653,000	89,058	66,672	13,262	34,160	15,161	12,346
Taxable returns, total	2,576,076	20,205,302	5,142,575	1,741,459	490,473	528,772	76,204	58,317	12,046	32,316	14,349	9,941
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	79,143	29,292	4,101	(*)	(*)	31,677	1,519	12,054	1,225	-	-	107
$3,000 under $4,000	304,146	186,859	26,462	(*)	(*)					-	-	541
$4,000 under $5,000	287,331	438,327	63,033	57,162	595	69,002	6,657			-	-	411
$5,000 under $6,000	271,696	585,454	86,228	132,266	2,801	79,632	10,830			(*)	(*)	882
$6,000 under $7,000	221,243	681,856	103,765	166,456	6,649	63,115	11,535	8,596	702	(*)	(*)	1,060
$7,000 under $8,000	192,890	755,924	118,317	171,518	9,971	46,537	8,146			-	-	317
$8,000 under $9,000	169,565	829,042	134,215	165,152	12,448	30,681	5,448	4,252	462	(*)	(*)	811
$9,000 under $10,000	165,441	961,809	159,831	162,921	16,799	34,732	7,584			(*)	(*)	2,311
$10,000 under $15,000	446,886	3,598,855	631,127	444,063	61,594	88,512	12,199	8,264	1,020	4,276	316	865
$15,000 under $20,000	163,436	2,052,455	394,421	163,205	38,898	30,685	4,446	2,908	381	4,129	1,130	530
$20,000 under $25,000	81,165	1,376,434	287,803	81,019	28,449	17,818	2,710	3,349	1,688	2,363	244	69
$25,000 under $30,000	49,421	1,041,036	234,633	49,223	23,211	10,973	1,422	2,294	604	2,620	474	112
$30,000 under $50,000	81,442	2,430,230	646,926	81,420	64,365	14,264	2,039	7,120	1,299	5,582	3,201	307
$50,000 under $100,000	45,684	2,481,507	886,291	45,654	88,415	8,076	1,198	5,927	1,621	5,873	2,698	952
$100,000 under $200,000	12,126	1,270,954	574,080	12,103	57,196	2,230	344	2,373	1,202	2,531	2,160	41
$200,000 under $500,000	3,588	799,816	417,504	3,587	41,669	683	103	913	1,022	1,041	1,993	170
$500,000 under $1,000,000	615	313,412	172,098	615	17,205	111	17	187	530	206	708	454
$1,000,000 or more	258	372,040	201,740	258	20,173	44	7	80	290	119	1,037	1
Nontaxable returns, total	138,544	113,521	16,987	(*)	(*)	124,228	12,852	8,355	1,215	(*)	(*)	2,405
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	12,087	3,973	554	-	-	11,005	494	8,355	1,215	-	-	34
$3,000 under $4,000	66,408	29,872	4,178	-	-	62,320	3,959			-	-	34
$4,000 under $5,000	35,987	34,998	4,930	(*)	(*)	34,992	4,769			-	-	-
$5,000 or more	24,062	44,678	7,325	(*)	(*)	15,911	3,630			(*)	(*)	2,337
Returns under $5,000	785,102	723,320	103,258	62,076	631	208,996	17,399	8,323	758	-	-	1,127
Returns $5,000 under $10,000	1,043,573	3,850,560	607,601	800,625	48,706	270,508	47,167	24,087	2,663	(*)	(*)	5,761
Returns $10,000 under $15,000	447,702	3,599,494	631,223	444,151	61,601	88,589	12,203	9,080	1,119	4,276	316	865
Returns $15,000 or more	438,243	12,145,448	3,817,479	437,434	379,778	84,907	12,289	25,182	8,722	24,643	13,805	4,593

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

Table 4.2—JOINT RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Income tax after credits	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
						Income tax withheld		Refundable credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Grand total	5,520,667	15,855	4,475	591,000	143,706	1,949,318	2,085,460	162,320	19,500
Taxable returns, total	5,520,667	12,670	4,112	405,253	126,984	1,562,355	2,030,226	89,371	15,755
Under $1,000	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	3,904			9,714	1,364	50,641	8,169	14,764	625
$3,000 under $4,000	24,472			33,336	4,587	158,471	35,958		
$4,000 under $5,000	56,322			40,635	7,607	151,626	52,503	10,624	444
$5,000 under $6,000	76,230	2,480	310	35,365	7,729	150,929	67,398		
$6,000 under $7,000	97,663			30,007	7,159	133,844	89,874	13,580	803
$7,000 under $8,000	119,311			28,673	7,626	123,504	88,269	9,577	314
$8,000 under $9,000	140,110			27,213	7,950	116,001	107,466	7,952	277
$9,000 under $10,000	166,442			18,758	6,366	118,044	131,184	(*)	(*)
$10,000 under $15,000	678,338	2,164	580	71,720	26,912	301,054	451,628	12,343	965
$15,000 under $20,000	426,837	1,385	181	32,417	13,137	104,826	221,915	5,573	1,195
$20,000 under $25,000	311,544	1,550	655	21,779	9,017	46,597	127,249	3,275	771
$25,000 under $30,000	255,233	(*)	(*)	13,275	6,261	27,583	90,646	1,285	71
$30,000 under $50,000	704,446	1,951	914	24,932	12,226	44,624	195,487	3,507	1,916
$50,000 under $100,000	968,238	1,616	513	13,757	6,641	25,254	216,544	2,588	3,081
$100,000 under $200,000	627,531	707	429	3,297	1,576	6,896	99,810	977	2,290
$200,000 under $500,000	455,875	325	224	910	402	1,935	35,407	420	1,066
$500,000 under $1,000,000	187,593	92	80	116	404	358	6,790	105	725
$1,000,000 or more	220,577	42	150	49	20	168	3,929	44	1,119
Nontaxable returns, total	-	3,185	364	185,747	16,720	386,963	55,238	72,949	3,747
No adjusted gross income	-	(*)	(*)	(*)	(*)	4,627	5,088	10,469	685
Under $600	-	-	-	26,829	1,337	16,873	683	10,852	393
$600 under $1,000	-	-	-			20,508	1,330	8,882	375
$1,000 under $2,000	-	(*)	(*)	73,974	5,754	126,200	12,165	18,855	821
$2,000 under $3,000	-	(*)	(*)	58,468	6,257	147,499	17,774	17,172	676
$3,000 under $4,000	-	-	-	15,284	1,950	40,148	7,978		
$4,000 under $5,000	-	-	-			20,159	3,063	6,719	797
$5,000 or more	-	(*)	(*)	7,505	974	10,949	7,157		
Returns under $5,000	84,698	3,431	153	264,947	29,668	736,752	144,709	96,634	4,359
Returns $5,000 under $10,000	599,756	1,645	352	144,090	37,309	651,338	488,415	34,883	1,538
Returns $10,000 under $15,000	678,338	2,728	641	71,798	26,949	302,320	452,934	12,906	1,114
Returns $15,000 or more	4,157,875	8,051	3,329	110,165	49,780	258,908	999,402	17,897	12,489

Adjusted gross income classes	Taxpayments—Continued		Tax due at time of filing		Overpayment					
	Payments on 1969 declaration				Total		Refund		Credit on 1970 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amounts	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
Grand total	1,072,866	3,093,127	1,394,194	1,178,958	1,821,486	708,236	1,543,819	442,873	334,432	265,366
Taxable returns, total	983,214	3,053,699	1,240,712	1,166,850	1,328,063	614,748	1,085,458	362,678	288,739	252,074
Under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	8,253	1,723	27,747	1,818	51,061	6,620	50,057	6,391	20,209	2,615
$3,000 under $4,000	42,982	8,450	143,784	10,554	158,363	26,327	141,671	23,941		
$4,000 under $5,000	68,351	19,497	137,296	19,676	148,370	28,147	135,562	24,831	21,519	3,316
$5,000 under $6,000	69,027	24,925	133,351	23,722	138,345	32,393	121,772	29,240	17,798	3,154
$6,000 under $7,000	75,321	32,250	84,748	18,298	134,830	36,027	121,572	32,891	18,530	3,136
$7,000 under $8,000	71,745	44,988	86,000	24,310	106,890	30,782	87,063	24,626	26,609	6,157
$8,000 under $9,000	63,725	44,627	68,700	23,238	100,530	27,542	80,113	22,181	21,652	5,361
$9,000 under $10,000	61,396	53,546	69,829	21,688	95,612	33,701	82,729	29,208	15,104	4,493
$10,000 under $15,000	203,279	233,201	221,028	112,991	225,298	92,955	179,904	67,577	51,511	25,378
$15,000 under $20,000	94,885	180,338	95,425	70,704	67,787	33,989	44,712	19,173	25,766	14,816
$20,000 under $25,000	58,393	166,365	49,268	55,750	31,698	28,918	15,700	12,549	18,581	16,369
$25,000 under $30,000	39,580	156,628	28,807	44,566	20,324	30,340	8,917	9,758	13,827	20,581
$30,000 under $50,000	68,729	452,848	53,614	127,179	27,828	59,832	10,658	22,108	19,649	37,724
$50,000 under $100,000	41,836	656,654	29,645	182,255	16,019	83,160	3,814	19,059	13,608	64,103
$100,000 under $200,000	11,394	438,100	8,189	125,577	3,931	36,256	947	11,058	3,336	25,198
$200,000 under $500,000	3,477	314,471	2,588	125,873	998	20,286	220	6,062	893	14,225
$500,000 under $1,000,000	591	115,131	479	70,080	135	4,645	35	1,492	110	3,153
$1,000,000 or more	250	109,957	214	108,571	44	2,828	12	533	37	2,295
Nontaxable returns, total	89,652	39,430	153,482	12,106	493,423	93,490	458,361	80,194	45,693	13,296
No adjusted gross income	(*)	(*)	(*)	(*)	19,497	11,712	17,605	9,077	(*)	(*)
Under $600	9,030	5,464	23,454	1,154	29,537	2,276	28,862	1,914	4,001	1,419
$600 under $1,000					32,259	5,786	30,728	4,728		
$1,000 under $2,000	10,833	2,762	68,793	4,682	137,212	14,639	130,408	12,784	21,427	3,478
$2,000 under $3,000	22,811	4,147	44,001	4,124	169,067	20,460	157,697	18,837		
$3,000 under $4,000	17,745	4,196	9,373	1,150	55,057	11,662	50,148	10,760		
$4,000 under $5,000	13,966	2,365	4,978	702	32,484	5,360	29,401	4,920	17,323	5,764
$5,000 or more	8,102	14,360			18,310	21,595	13,512	17,174		
Returns under $5,000	201,136	54,741	459,192	43,666	832,907	132,987	772,139	118,185	80,594	14,803
Returns $5,000 under $10,000	346,822	203,522	445,631	111,688	591,085	167,747	503,777	144,391	105,103	23,356
Returns $10,000 under $15,000	204,413	236,223	221,105	112,996	226,916	97,340	181,522	71,803	51,829	25,537
Returns $15,000 or more	320,495	2,598,641	268,266	910,608	170,578	310,162	86,381	108,494	96,906	201,670

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

Table 4.3—JOINT RETURNS WITH BOTH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	2,080,806	8,450,935	[1]16,981,340	894,173	4,631,452	214,197	1,004,150	44,865	121,674	149,318	286,260	67,737	137,915
Taxable returns, total	1,134,142	4,614,772	14,752,190	589,626	4,171,158	127,148	911,211	21,682	55,317	60,823	208,608	27,568	62,986
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	134,962	539,848	466,036	57,043	126,037	8,784	19,748	(*)	(*)	9,095	13,780	2,925	1,207
$4,000 under $5,000	145,025	582,436	656,463	73,183	230,675	10,094	24,107	3,289	1,702	9,714	19,921	5,794	7,671
$5,000 under $6,000	150,781	620,444	830,666	76,341	277,960	13,609	36,230			6,095	8,707		
$6,000 under $7,000	90,107	368,312	585,188	39,384	163,948	7,796	28,779			5,604	15,865	3,066	6,310
$7,000 under $8,000	88,367	357,971	657,735	54,746	212,327	9,845	34,158	4,153	4,186	4,524	7,222	4,100	5,034
$8,000 under $9,000	62,915	254,435	539,756	32,013	179,557	8,649	34,499			5,284	14,954		
$9,000 under $10,000	59,621	243,515	562,156	28,770	192,680	6,566	36,315	5,804	8,437	2,014	8,663	4,902	6,170
$10,000 under $15,000	186,690	763,871	2,250,772	105,452	821,904	23,971	151,000			8,330	36,441		
$15,000 under $20,000	73,043	298,340	1,254,299	39,144	402,439	12,424	98,845	1,396	1,702	3,514	24,887	1,851	3,010
$20,000 under $25,000	39,449	162,137	880,760	21,760	237,952	7,409	73,004	1,022	2,098	2,800	18,515	1,140	3,968
$25,000 under $30,000	25,756	105,150	703,504	14,389	197,401	4,420	57,111	678	1,455	794	4,960	874	3,391
$30,000 under $50,000	41,884	171,910	1,589,392	24,094	404,150	8,368	154,418	1,569	6,994	1,685	15,849	1,396	6,420
$50,000 under $100,000	26,035	107,206	1,751,215	16,753	439,928	4,008	111,665	826	6,433	1,057	12,366	827	6,766
$100,000 under $200,000	6,977	28,736	937,735	4,747	192,555	925	38,758	483	8,357	242	4,345	446	5,843
$200,000 under $500,000	2,068	8,570	598,285	1,444	71,499	226	10,701	214	6,976	55	1,142	197	5,382
$500,000 under $1,000,000	325	1,330	220,554	244	14,067	38	1,402	50	3,498	9	893	35	1,038
$1,000,000 or more	137	561	267,674	119	6,079	16	471	21	2,295	7	98	15	776
Nontaxable returns, total	946,664	3,836,163	[1]2,229,151	304,547	460,296	87,049	92,940	23,183	66,356	88,495	77,651	40,169	74,930
No adjusted gross income	29,087	122,190	[2]113,716	4,071	12,334	(*)	(*)	6,559	38,514	(*)	(*)	12,145	38,434
Under $600	42,844	172,726	13,443	6,405	2,253	5,904	1,799	4,213	4,426	11,506	3,806	5,775	6,932
$600 under $1,000	58,883	236,201	47,815	13,334	7,305	13,093	7,156			9,960	4,628	2,851	1,721
$1,000 under $2,000	231,069	930,778	346,188	81,158	95,676	26,890	23,700	5,734	7,172	28,962	20,994	7,278	9,997
$2,000 under $3,000	331,083	1,339,538	830,717	122,270	187,512	25,532	31,802	3,937	3,722	29,089	34,268	4,883	5,154
$3,000 under $4,000	169,874	690,494	584,172	46,055	81,541	10,152	16,957			7,271	9,547		
$4,000 under $5,000	48,537	197,478	211,297	17,492	29,958	1,883	1,981	2,740	12,522	1,688	4,223	7,237	12,692
$5,000 or more	35,287	146,758	309,235	13,762	43,717	1,718	6,152						
Returns under $5,000	1,191,364	4,811,689	[1]3,042,414	421,011	773,289	104,209	130,643	26,178	58,236	105,616	107,130	45,892	75,319
Returns $5,000 under $10,000	484,988	1,983,003	3,382,973	244,269	1,060,907	47,930	172,780	8,407	9,895	25,196	58,478	10,430	16,846
Returns $10,000 under $15,000	187,991	769,075	2,266,442	106,012	825,908	24,139	151,767	3,962	6,652	8,331	36,446	4,565	6,027
Returns $15,000 or more	216,463	887,168	8,289,511	122,881	1,971,348	37,919	548,960	6,318	46,891	10,175	84,206	6,850	39,723

Adjusted gross income classes	Partnership				Small Business Corporations				Sales of capital assets			
	Net profit		Net loss		Net profit		Net loss		Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Grand total	61,705	555,627	23,574	111,749	11,578	133,171	3,153	20,872	508,330	1,757,732	97,130	75,298
Taxable returns, total	51,154	544,611	11,770	54,931	8,217	130,851	1,161	9,228	357,101	1,601,007	68,144	52,437
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	(*)	(*)	(*)	(*)	-	-	-	-	12,675	15,546	(*)	(*)
$4,000 under $5,000					-	-	-	-	26,396	20,524	12,079	6,173
$5,000 under $6,000	10,078	24,163	-	-	-	-	-	-	29,163	20,911		
$6,000 under $7,000					-	-	-	-	26,515	26,747		
$7,000 under $8,000					(*)	(*)	-	-	22,648	38,953	9,541	7,560
$8,000 under $9,000			5,831	7,377	-	-	-	-	19,429	25,384		
$9,000 under $10,000	12,102	32,712			-	-	-	-	25,292	34,235	15,830	12,454
$10,000 under $15,000	5,762	45,840	1,259	6,731	1,183	8,256	-	-	73,104	168,994	7,292	5,818
$15,000 under $20,000	3,901	29,312							35,878	110,589	3,951	3,447
$20,000 under $25,000					2,179	15,599	663	3,003	22,301	83,961	3,824	3,572
$25,000 under $30,000	2,787	36,738	2,165	10,618					15,083	66,795	8,303	6,874
$30,000 under $50,000	6,653	94,891			2,401	24,539			24,223	164,471		
$50,000 under $100,000	5,793	144,804	1,501	7,196	1,600	37,037	279	1,976	17,447	217,125	4,580	4,021
$100,000 under $200,000	1,763	75,379	597	6,733	554	25,911	119	1,686	4,955	160,608	1,346	1,189
$200,000 under $500,000	520	39,924	317	9,184	109	12,094	76	1,250	1,596	178,296	339	312
$500,000 under $1,000,000	97	15,319	68	2,707	13	2,188	16	722	268	90,707	41	39
$1,000,000 or more	32	4,060	31	4,382	10	4,723	8	591	128	177,161	8	8
Nontaxable returns, total	10,551	11,015	11,804	56,818	3,361	2,321	1,992	11,644	151,229	156,729	28,986	22,864
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-			-	-	(*)	(*)	15,792	14,067	10,687	9,095
$600 under $1,000	(*)	(*)	7,802	20,091	-	-	-	-	31,882	16,889		
$1,000 under $2,000	-	-			(*)	(*)	(*)	(*)	42,657	22,828	7,682	6,650
$2,000 under $3,000					(*)	(*)	(*)	(*)	33,156	31,433		
$3,000 under $4,000	8,436	8,157	-	-	-	-	-	-	11,659	6,932	8,748	5,206
$4,000 under $5,000									11,967	46,998		
$5,000 or more			(*)	(*)	(*)	(*)	(*)	(*)				
Returns under $5,000	11,784	9,853	10,507	44,050	(*)	(*)	(*)	(*)	178,333	145,800	27,647	23,160
Returns $5,000 under $10,000	13,767	33,258	3,364	2,413	(*)	(*)	(*)	(*)	133,191	156,454	26,740	16,138
Returns $10,000 under $15,000	8,770	24,330	3,710	11,081	(*)	(*)	-	-	74,405	172,557	12,880	10,547
Returns $15,000 or more	27,384	488,186	5,993	54,205	7,713	126,849	1,194	11,940	122,401	1,282,921	29,863	25,453

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

Table 4.3—JOINT RETURNS WITH BOTH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Ordinary gain from sales of depreciable property		Sales of property *other* than capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
			Net gain		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Grand total	15,223	23,561	5,368	7,416	8,448	14,373	697,593	2,736,958	1,769,048	3,167,491	802,550	2,145,822
Taxable returns, total	12,450	21,258	4,009	6,777	5,990	9,857	493,259	2,526,048	1,032,886	2,459,294	477,521	1,607,529
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	(*)	(*)	-	-	(*)	(*)	-	-	-	-	-	-
$4,000 under $5,000			(*)	(*)			25,921	11,593	118,137	122,293	60,844	116,317
$5,000 under $6,000	5,135	1,947					38,280	23,654	122,572	164,819	66,297	144,775
$6,000 under $7,000			-	-			49,630	66,051	129,563	185,926	73,160	175,550
$7,000 under $8,000			-	-			34,361	35,455	83,400	124,317	40,988	166,209
$8,000 under $9,000			-	-	3,161	5,490	33,262	33,006	85,602	147,737	45,823	134,287
$9,000 under $10,000	2,335	6,038	-	-			20,427	31,365	56,279	102,033	23,429	107,689
$10,000 under $15,000							27,788	32,111	53,505	136,421	21,670	93,425
$15,000 under $20,000	1,174	1,619	3,022	5,029			96,375	241,927	173,378	427,210	73,393	285,739
$20,000 under $25,000	1,273	3,519			797	977	47,655	193,350	71,590	236,601	23,613	92,621
$25,000 under $30,000							30,314	159,353	37,953	143,116	14,149	80,538
$30,000 under $50,000	1,141	3,603	444	776	1,247	1,461	20,094	142,647	24,897	118,086	9,746	44,432
							35,711	362,140	41,234	224,373	12,897	84,109
$50,000 under $100,000	568	2,328	144	330	235	889	24,330	484,884	25,518	179,490	8,816	54,150
$100,000 under $200,000	210	1,072	37	500	125	589	6,665	315,828	6,797	81,948	1,946	18,330
$200,000 under $500,000	92	669	21	106	65	228	1,992	231,734	2,004	43,113	618	7,199
$500,000 under $1,000,000	12	28	4	11	17	100	319	85,621	321	12,396	99	1,642
$1,000,000 or more	7	60	2	4	8	118	135	75,329	136	9,415	33	517
Nontaxable returns, total	2,773	2,304	1,359	638	2,458	4,513	204,334	210,911	736,162	708,199	325,029	538,296
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	15,239	16,939	(*)	(*)
Under $600	-	-	(*)	(*)	(*)	(*)	12,913	5,227	19,754	8,239	50,331	49,064
$600 under $1,000	(*)	(*)	-	-	-	-			37,489	15,161		
$1,000 under $2,000	(*)	(*)	-	-	(*)	(*)	29,334	13,669	161,174	101,699		
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	(*)	65,187	27,112	276,244	268,574	136,606	193,975
$3,000 under $4,000	-	-	-	-	-	-	52,383	60,447	151,961	178,121	88,275	160,463
$4,000 under $5,000	-	-	-	-	(*)	(*)	21,069	23,906	44,368	52,711	31,323	77,846
$5,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	17,590	74,564	29,933	66,755	15,582	54,652
Returns under $5,000	3,527	2,329	(*)	(*)	2,887	6,005	250,945	171,594	946,938	928,555	436,588	744,734
Returns $5,000 under $10,000	5,975	5,876	(*)	(*)	(*)	(*)	180,993	215,709	436,216	750,542	220,403	731,152
Returns $10,000 under $15,000	1,174	2,365	(*)	(*)	2,046	2,231	97,665	250,291	174,678	427,852	73,393	285,739
Returns $15,000 or more	4,547	12,991	1,050	3,235	2,508	4,752	167,990	2,099,364	211,216	1,060,542	72,166	384,197

Adjusted gross income classes	Rents				Royalties				Estates and trusts			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Grand total	454,140	818,278	88,519	76,386	58,624	114,604	1,416	9,271	40,355	138,049	2,322	5,428
Taxable returns, total	238,230	590,733	61,947	54,518	31,885	98,161	1,404	8,455	30,083	126,868	655	5,241
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	20,384	29,141	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-
$4,000 under $5,000	30,797	33,720	7,499	1,474			-	-			-	-
$5,000 under $6,000	26,824	42,305			4,732	2,520	-	-			-	-
$6,000 under $7,000	20,145	34,749	14,310	5,133			-	-			-	-
$7,000 under $8,000	19,752	46,286					-	-			-	-
$8,000 under $9,000	14,187	42,621	10,349	6,482	3,444	9,075	-	-	8,557	20,950	-	-
$9,000 under $10,000	17,135	22,707	3,812	3,544			-	-			-	-
$10,000 under $15,000	34,796	84,518	9,197	7,899	8,553	12,065	(*)	(*)			-	-
$15,000 under $20,000	16,172	43,608	3,148	3,916	2,338	4,727			3,157	10,957	(*)	(*)
$20,000 under $25,000	11,057	40,457	1,558	1,004	2,596	7,655	833	6,191	4,287	12,127	-	-
$25,000 under $30,000	6,249	34,365	1,524	1,610	2,047	3,069			2,773	6,774		
$30,000 under $50,000	10,578	47,615	3,149	10,220	3,193	19,326			1,628	8,665	492	589
									3,092	23,460		
$50,000 under $100,000	7,456	55,675	1,546	4,258	2,565	17,064	120	209	2,864	16,237		
$100,000 under $200,000	2,035	22,874	607	2,985	930	10,890	77	843	1,180	10,790	80	315
$200,000 under $500,000	540	8,257	262	1,342	336	9,262	28	373	430	8,255	22	91
$500,000 under $1,000,000	85	1,315	55	1,178	72	1,738	7	743	84	3,034	5	16
$1,000,000 or more	38	520	15	1,031	21	359	4	86	32	1,686	3	4,208
Nontaxable returns, total	215,910	227,545	26,572	21,869	26,739	16,443	(*)	(*)	10,272	11,183	(*)	(*)
No adjusted gross income	7,634	5,446	5,652	8,568	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	8,851	8,236	7,374	5,580	10,781	2,622	-	-	-	-	-	-
$600 under $1,000	13,338	10,612					-	-			-	-
$1,000 under $2,000	57,205	50,034					-	-			-	-
$2,000 under $3,000	69,597	72,021	11,362	3,680			-	-			(*)	(*)
$3,000 under $4,000	35,732	43,974			10,890	4,536	-	-	10,203	11,045		
$4,000 under $5,000	15,336	15,784	2,184	4,041			-	-			-	-
$5,000 or more	8,217	21,438			4,061	7,758	(*)	(*)			-	-
Returns under $5,000	258,874	268,969	37,863	22,041	25,410	9,908	(*)	(*)	12,403	15,253	(*)	(*)
Returns $5,000 under $10,000	105,445	204,332	28,828	15,225	12,177	17,117	(*)	(*)	8,222	19,649	-	-
Returns $10,000 under $15,000	35,524	89,114	9,767	8,996	6,885	11,817	(*)	(*)	3,157	10,957	(*)	(*)
Returns $15,000 or more	54,297	255,863	12,061	30,124	14,152	75,762	906	9,044	16,573	92,190	602	5,220

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

Table 4.3—JOINT RETURNS WITH BOTH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Other sources (net)[3]	Total deductions	Standard deduction						Itemized deductions		Exemptions (Amount)	Number of returns with no taxable income
			Total		Minimum		10 percent		Number	Amount		
			Number	Amount	Number	Amount	Number	Amount				
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Grand total	33,822	3,571,839	1,037,502	671,529	830,501	502,097	207,001	169,431	1,014,217	2,900,309	5,070,561	839,315
Taxable returns, total	61,136	2,550,776	383,046	280,962	192,463	116,578	190,583	164,386	751,096	2,269,812	2,768,865	-
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	11,201	95,107	84,884	50,896	84,716	50,830	(*)	(*)	50,078	44,210	323,909	-
$4,000 under $5,000	-172	123,970	69,063	41,378	67,398	40,672			75,962	82,591	349,462	-
$5,000 under $6,000	285	165,959	46,685	27,973	36,684	22,510	36,595	22,461	104,096	137,986	372,266	-
$6,000 under $7,000	-6,404	117,039	28,594	18,857	(*)	(*)			61,513	98,182	220,987	-
$7,000 under $8,000	4,183	125,206	25,858	19,112	-	-	25,858	19,112	62,509	106,094	214,783	-
$8,000 under $9,000	-1,239	94,622	28,933	24,622	-	-	28,933	24,622	33,982	70,000	152,661	-
$9,000 under $10,000	6,459	96,174	16,649	15,744	-	-	16,649	15,744	42,972	80,430	146,109	-
$10,000 under $15,000	15,804	364,913	56,924	56,924	-	-	56,924	56,924	129,766	307,989	458,323	-
$15,000 under $20,000	-1,037	178,587	15,539	15,539	-	-	15,539	15,539	57,504	163,048	179,004	-
$20,000 under $25,000	3,078	123,427	4,849	4,849	-	-	4,849	4,849	34,600	118,578	97,282	-
$25,000 under $30,000	-2,797	101,820	1,830	1,830	-	-	1,830	1,830	23,926	99,990	63,090	-
$30,000 under $50,000	12,912	257,574	2,541	2,541	-	-	2,541	2,541	39,343	255,033	103,146	-
$50,000 under $100,000	10,254	274,589	615	615	-	-	615	615	25,420	273,974	64,324	-
$100,000 under $200,000	6,499	191,882	68	68	-	-	68	68	6,909	191,814	17,242	-
$200,000 under $500,000	1,184	133,590	13	13	-	-	13	13	2,055	133,577	5,142	-
$500,000 under $1,000,000	239	53,220	1	1	-	-	1	1	324	53,219	798	-
$1,000,000 or more	687	53,097	-	-	-	-	-	-	137	53,097	337	-
Nontaxable returns, total	-27,310	1,021,063	654,456	390,566	638,038	385,521	16,418	5,046	263,121	630,497	2,301,699	839,315
No adjusted gross income	-58,564	-	-	-	-	-	-	-	-	-	73,314	29,087
Under $600	-667	27,337	38,441	23,165	38,441	23,165	-	-	8,415	8,459	103,636	42,844
$600 under $1,000	1,401	37,013	54,871	32,726	54,366	32,687	(*)	(*)			141,721	58,883
$1,000 under $2,000	3,152	140,408	213,446	126,612	209,110	126,083			17,623	13,796	558,467	231,069
$2,000 under $3,000	4,836	216,120	294,868	176,412	290,287	175,186			36,215	39,708	803,723	330,748
$3,000 under $4,000	6,924	186,121	40,168	24,335	38,168	23,634	15,913	5,006	129,706	161,786	414,296	112,967
$4,000 under $5,000	2,123	94,056	9,331	5,515	7,666	4,766			39,206	88,541	118,487	18,964
$5,000 or more	13,485	320,008	3,331	1,801	-	-			31,956	318,207	88,055	14,753
Returns under $5,000	-29,769	920,130	805,072	481,040	790,152	477,022	14,920	4,017	357,205	439,090	2,887,013	824,562
Returns $5,000 under $10,000	17,314	721,199	150,050	108,109	40,349	25,075	109,701	83,034	334,938	613,089	1,189,802	13,420
Returns $10,000 under $15,000	15,950	379,399	56,924	56,924	-	-	56,924	56,924	131,067	322,475	461,445	730
Returns $15,000 or more	30,327	1,551,111	25,456	25,456	-	-	25,456	25,456	191,007	1,525,655	532,301	603

Adjusted gross income classes	Taxable income		Income tax before credits	Surcharge		Tax credits						Other tax credits
						Retirement income credit		Investment credit		Foreign tax		
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Grand total	1,241,491	9,513,882	2,559,233	699,195	240,961	459,434	66,513	35,654	6,751	18,111	7,881	3,932
Taxable returns, total	1,134,142	9,432,570	2,547,653	698,819	240,944	361,544	56,115	29,841	6,096	17,949	7,816	3,439
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	134,962	47,020	6,735	-	-	10,997	472	(*)	(*)	-	-	50
$4,000 under $5,000	145,025	183,033	26,045	(*)	(*)	38,209	3,778			-	-	320
$5,000 under $6,000	150,781	292,442	42,704	53,224	794	58,955	7,856	7,175	944	(*)	(*)	241
$6,000 under $7,000	90,107	247,161	37,179	51,698	1,570	43,334	7,882			(*)	(*)	379
$7,000 under $8,000	88,367	317,747	49,045	72,983	3,463	37,542	7,309			-	-	309
$8,000 under $9,000	62,915	292,473	47,032	59,249	4,002	20,990	4,197	6,859	668	-	-	375
$9,000 under $10,000	59,621	319,874	52,515	58,891	4,789	25,574	5,852			2,505	260	287
$10,000 under $15,000	186,690	1,427,536	248,097	184,933	23,773	62,657	9,400	3,355	511			316
$15,000 under $20,000	73,043	896,707	171,587	72,966	16,805	22,338	3,181	1,290	207	3,095	584	286
$20,000 under $25,000	39,449	660,052	137,346	39,303	13,493	13,067	2,079	1,845	1,031	1,250	186	59
$25,000 under $30,000	25,756	538,594	121,140	25,611	11,913	8,361	1,128	748	43	1,645	438	26
$30,000 under $50,000	41,884	1,228,674	325,332	41,884	32,279	10,843	1,616	2,892	573	3,621	2,378	143
$50,000 under $100,000	26,035	1,412,311	504,656	26,025	50,377	6,290	983	2,846	692	3,405	1,487	455
$100,000 under $200,000	6,977	728,613	329,594	6,966	32,847	1,753	281	1,214	613	1,493	1,302	14
$200,000 under $500,000	2,068	459,555	241,086	2,067	24,070	529	84	476	473	585	740	86
$500,000 under $1,000,000	325	166,537	92,545	325	9,251	76	12	95	212	119	321	92
$1,000,000 or more	137	214,241	115,015	137	11,501	29	5	41	91	62	118	1
Nontaxable returns, total	107,349	81,314	11,579	(*)	(*)	97,890	10,400	5,813	655	(*)	(*)	493
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	(*)	(*)	(*)	-	-	(*)	(*)	-	-	-	-	34
$3,000 under $4,000	56,907	23,036	3,238	-	-	52,820	3,019			-	-	-
$4,000 under $5,000	29,573	27,414	3,842	-	-	28,992	3,763	5,813	655	-	-	459
$5,000 or more	20,534	30,812	4,492	(*)	(*)	15,743	3,611			(*)	(*)	
Returns under $5,000	366,802	280,554	39,867	(*)	(*)	131,353	11,039	4,502	393	-	-	404
Returns under $10,000	471,568	1,499,649	232,760	296,381	14,617	202,117	36,703	15,753	1,818	(*)	(*)	1,971
Returns $10,000 under $15,000	187,261	1,427,610	248,110	184,944	23,774	62,657	9,400	3,926	525	2,428	259	316
Returns $15,000 or more	215,860	6,306,069	2,038,496	215,313	202,553	63,307	9,371	11,473	4,015	15,437	7,619	1,241

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

Table 4.3—JOINT RETURNS WITH BOTH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Money amounts in thousands of dollars]

Adjusted gross income classes	Income tax after credits	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
						Income tax withheld		Refundable credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Grand total	2,715,238	7,095	2,480	292,464	66,887	681,487	704,722	89,991	12,581
Taxable returns, total	2,715,238	6,141	2,338	183,426	57,242	491,967	679,057	42,029	10,358
Under $1,000	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	6,188	(*)	(*)	15,474	2,232	44,718	8,784	(*)	(*)
$4,000 under $5,000	21,895	-	-	17,790	3,234	60,102	17,729		
$5,000 under $6,000	34,710	-	-	18,235	3,618	63,284	25,340	7,775	312
$6,000 under $7,000	30,352			13,482	3,277	31,823	16,299		
$7,000 under $8,000	44,441			13,028	3,024	44,022	23,504	8,411	289
$8,000 under $9,000	46,435			11,847	3,361	28,179	23,095		
$9,000 under $10,000	51,000	2,546	643	9,524	3,300	25,325	21,708	4,396	139
$10,000 under $15,000	261,396			29,893	11,107	93,009	123,143	6,045	518
$15,000 under $20,000	184,138			16,895	6,873	33,384	63,181	2,825	748
$20,000 under $25,000	147,485			9,951	4,162	17,629	41,405	1,817	604
$25,000 under $30,000	131,418	1,940	880	6,221	2,954	12,064	36,135	590	37
$30,000 under $50,000	352,903			11,885	5,772	19,527	84,961	2,091	1,735
$50,000 under $100,000	551,418	701	264	6,884	3,259	13,831	119,810	1,408	2,037
$100,000 under $200,000	360,232	353	212	1,721	810	3,762	51,223	624	1,722
$200,000 under $500,000	263,768	189	143	497	217	1,045	18,113	259	762
$500,000 under $1,000,000	101,159	51	54	71	31	175	3,063	62	191
$1,000,000 or more	126,301	26	127	28	11	88	1,564	31	1,001
Nontaxable returns, total	-	954	145	109,038	9,646	189,520	25,671	47,962	2,224
No adjusted gross income	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-	-	14,826	703	10,676	523	12,284	445
$600 under $1,000	-	-	-						
$1,000 under $2,000	-	(*)	(*)	37,937	2,773	46,149	4,494	12,063	520
$2,000 under $3,000	-	(*)	(*)	37,185	3,933	82,262	9,639	12,560	469
$3,000 under $4,000	-	-	-	12,073	1,590	30,650	5,090		
$4,000 under $5,000	-	-	-	5,489	466	12,159	899	4,057	366
$5,000 or more	-	(*)	(*)			6,330	3,277		
Returns under $5,000	28,083	(*)	(*)	38,696	14,807	288,010	48,906	58,459	2,484
Returns $5,000 under $10,000	206,938	(*)	(*)	69,581	16,817	198,317	112,233	15,157	518
Returns $10,000 under $15,000	261,396	2,077	592	29,894	11,107	93,569	123,576	6,606	667
Returns $15,000 or more	2,218,821	3,796	1,791	54,293	24,156	101,591	420,007	9,769	8,912

Adjusted gross income classes	Taxpayments--Continued		Tax due at time of filing		Overpayment					
	Payments on 1969 declaration				Total		Refund		Credit on 1970 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
Grand total	605,970	1,785,957	724,448	622,327	759,234	340,988	600,940	185,623	190,908	155,367
Taxable returns, total	543,723	1,761,653	633,817	615,302	495,489	291,541	357,827	142,799	161,839	148,742
Under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	21,408	4,233	79,148	4,376	53,815	9,224	45,323	8,132	8,492	1,091
$4,000 under $5,000	29,494	8,049	81,222	11,000	63,803	11,879	57,960	10,327	9,563	1,552
$5,000 under $6,000	43,711	13,026	88,010	14,544	62,771	14,664	52,297	12,596	11,196	2,068
$6,000 under $7,000	47,923	19,474	43,957	9,302	44,485	11,611	33,868	9,222	14,618	2,389
$7,000 under $8,000	44,771	23,660	44,900	12,788	43,467	12,573	30,590	9,507	17,265	3,066
$8,000 under $9,000	33,206	22,882	31,996	10,994	30,584	7,285	22,326	5,894	8,413	1,391
$9,000 under $10,000	36,363	35,056	31,453	10,698	28,168	13,188	19,891	9,872	10,498	3,316
$10,000 under $15,000	110,959	131,174	98,896	55,392	87,234	37,194	61,514	26,311	28,118	10,882
$15,000 under $20,000	51,786	107,024	44,125	36,208	28,717	16,074	16,215	7,934	14,154	8,140
$20,000 under $25,000	31,852	94,719	25,638	28,936	13,759	13,531	5,299	5,377	9,261	8,154
$25,000 under $30,000	23,005	93,423	15,568	22,777	10,188	17,996	3,990	4,919	7,767	13,077
$30,000 under $50,000	35,864	245,277	26,039	61,869	15,845	34,769	5,764	10,899	11,555	23,870
$50,000 under $100,000	24,351	390,482	16,386	99,250	9,629	56,646	2,064	11,937	8,384	44,710
$100,000 under $200,000	6,557	258,455	4,618	70,836	2,356	20,988	592	6,558	1,959	14,431
$200,000 under $500,000	2,023	187,584	1,487	68,401	580	10,721	111	2,624	526	8,097
$500,000 under $1,000,000	318	65,538	258	34,542	67	2,087	18	592	54	1,495
$1,000,000 or more	132	61,597	116	63,389	21	1,111	5	98	16	1,013
Nontaxable returns, total	62,247	24,307	90,631	7,026	263,745	49,449	243,113	42,824	29,069	6,625
No adjusted gross income	(*)	(*)	(*)	(*)	9,362	4,358	8,825	3,519	(*)	(*)
Under $600	10,846	4,822	13,474	609	13,820	876	13,818	786	6,155	1,233
$600 under $1,000										
$1,000 under $2,000			35,090	2,247	12,538	4,252	11,857	3,393		
$2,000 under $3,000	15,028	2,454	28,939	2,714	53,511	5,047	49,758	4,763		
$3,000 under $4,000	16,380	3,674			97,107	11,341	92,382	10,476	13,484	1,508
$4,000 under $5,000	11,244	1,806	11,851	1,313	43,432	8,310	39,064	7,667		
$5,000 or more	6,550	9,292			21,738	2,685	19,402	2,352	8,402	3,045
					12,237	12,580	8,007	9,868		
Returns under $5,000	106,599	27,296	248,573	22,233	369,126	57,971	338,389	51,415	41,561	6,556
Returns $5,000 under $10,000	211,093	117,000	242,723	58,452	220,271	64,410	165,765	51,362	67,053	13,048
Returns $10,000 under $15,000	111,699	133,080	98,896	55,392	87,975	39,620	62,255	28,736	28,120	10,884
Returns $15,000 or more	176,579	1,508,581	134,256	486,250	81,862	178,987	34,531	54,110	54,174	124,879

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

Table 4.4—RETURNS WITH RETIREMENT INCOME CREDIT: CREDIT BASE, TENTATIVE CREDIT, AND CREDIT, BY METHOD OF COMPUTATION AND BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Returns with retirement income credit		Returns with no computation schedule attached		Returns with computation schedule attached							
									Taxpayers using the general rule			
									Total			
	Number of returns	Credit	Number of returns	Credit	Number of returns	Credit base	Tentative credit	Actual credit	Number of returns	Credit base	Tentative credit	Actual credit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	1,732,134	197,263	54,327	7,337	1,677,807	1,405,311	210,890	189,926	1,594,740	1,308,594	196,380	176,035
Taxable returns, total	1,395,586	166,721	31,402	4,663	1,364,184	1,080,560	162,165	162,063	1,290,784	993,282	149,072	148,969
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	17,658	470	13,991	1,457	17,323	3,021	454	454	17,323	3,021	454	454
$2,000 under $3,000	150,734	7,477			145,739	47,543	7,139	7,139	145,739	47,543	7,139	7,139
$3,000 under $4,000	186,235	18,223			184,570	119,859	17,988	17,988	182,905	118,883	17,841	17,841
$4,000 under $5,000	168,951	16,043			165,620	106,729	16,018	15,968	154,793	99,799	14,978	14,928
$5,000 under $6,000	175,236	20,687			171,571	132,554	19,894	19,894	156,241	114,833	17,235	17,235
$6,000 under $7,000	127,487	19,561			127,076	130,310	19,552	19,535	117,745	115,804	17,376	17,359
$7,000 under $8,000	99,181	14,263			97,348	94,221	14,139	14,139	88,018	82,372	12,361	12,361
$8,000 under $9,000	75,287	11,967	13,418	2,630	71,788	73,434	11,017	11,017	67,454	67,459	10,121	10,121
$9,000 under $10,000	71,857	14,340			70,024	90,269	13,543	13,543	64,694	78,729	11,812	11,812
$10,000 under $15,000	165,051	22,571			159,209	145,551	21,839	21,839	150,962	136,959	20,550	20,550
$15,000 under $20,000	62,375	8,454	1,743	205	60,632	55,126	8,271	8,250	57,167	52,332	7,851	7,830
$20,000 under $25,000	31,833	4,324	1,189	152	31,384	28,431	4,267	4,267	29,475	26,396	3,962	3,962
$25,000 under $30,000	18,149	2,270			17,409	14,497	2,176	2,176	16,671	13,431	2,016	2,016
$30,000 under $50,000	26,227	3,383	909	179	25,817	22,151	3,325	3,325	24,446	20,727	3,111	3,111
$50,000 under $100,000	13,982	1,931			13,483	12,107	1,825	1,811	12,466	10,843	1,636	1,621
$100,000 under $200,000	3,851	532	110	12	3,741	3,414	520	520	3,382	2,995	457	457
$200,000 under $500,000	1,226	188	31	26	1,195	1,099	163	163	1,078	948	142	142
$500,000 under $1,000,000	182	25	8	1	174	169	24	24	150	140	20	20
$1,000,000 or more	84	12	3	1	81	75	11	11	75	68	10	10
Nontaxable returns, total	336,548	30,542	22,925	2,676	313,623	324,752	48,727	27,865	303,956	315,314	47,311	27,066
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	66,300	2,136	22,925	2,676	62,300	42,391	6,362	1,925	62,300	42,391	6,362	1,925
$2,000 under $3,000	122,502	11,754			109,182	105,783	15,871	9,997	109,182	105,783	15,871	9,997
$3,000 under $4,000	89,640	7,335			87,640	88,094	13,219	7,195	79,974	81,114	12,172	6,744
$4,000 under $5,000	37,326	5,160			35,661	50,632	7,596	4,913	33,660	48,174	7,227	4,565
$5,000 or more	20,780	4,157			18,840	37,852	5,679	3,835	18,840	37,852	5,679	3,835
Returns under $5,000	839,346	68,598	31,311	3,019	808,035	564,051	84,646	65,579	785,876	546,707	82,043	63,593
Returns $5,000 under $10,000	569,692	84,962	13,180	3,012	556,512	558,528	83,808	81,950	512,857	496,937	74,567	72,710
Returns $10,000 under $15,000	165,153	22,581	5,843	732	159,310	145,625	21,850	21,849	151,063	137,032	20,561	20,560
Returns $15,000 or more	157,943	21,122	3,993	574	153,950	137,107	20,586	20,548	144,944	127,918	19,209	19,172

Adjusted gross income classes	Returns with computation schedule attached—Continued								
	Taxpayers using the general rule—Continued				Taxpayers using the alternative method				
	Taxpayers eligible for the alternative method								
	Number of returns	Credit base under general rule	Tentative credit	Actual credit	Number of returns	Credit base under general rule	Credit base under alternative method	Tentative credit	Actual credit
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Grand total	367,583	388,944	58,368	51,262	83,067	46,651	96,717	14,509	13,892
Taxable returns, total	282,356	279,707	41,979	41,959	73,400	41,294	87,278	13,094	13,094
Under $1,000	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	36,714	20,408	3,063	3,063	(*)	(*)	(*)	(*)	(*)
$4,000 under $5,000					10,827	3,160	6,930	1,040	1,040
$5,000 under $6,000	43,625	34,630	5,197	5,197	15,330	7,213	17,721	2,659	2,659
$6,000 under $7,000	34,003	38,130	5,722	5,705	18,661	11,959	26,355	3,955	3,955
$7,000 under $8,000	28,212	36,858	5,531	5,531					
$8,000 under $9,000	14,990	18,224	2,734	2,734					
$9,000 under $10,000	20,244	27,465	4,121	4,121	17,911	14,899	26,107	3,916	3,916
$10,000 under $15,000	51,499	51,668	7,753	7,753					
$15,000 under $20,000	18,117	17,896	2,685	2,685	3,465	1,116	2,794	419	419
$20,000 under $25,000	11,013	11,735	1,761	1,761	1,909	660	2,035	305	305
$25,000 under $30,000	7,519	6,402	961	961	2,109	1,494	2,490	374	374
$30,000 under $50,000	9,428	9,260	1,390	1,390					
$50,000 under $100,000	5,162	5,141	774	771	1,017	516	1,264	190	190
$100,000 under $200,000	1,358	1,405	213	213	359	191	419	63	63
$200,000 under $500,000	398	406	62	62	117	72	150	21	21
$500,000 under 1,000,000	52	56	8	8	24	12	29	4	4
$1,000,000 or more	22	23	4	4	6	2	8	1	1
Nontaxable returns, total	85,227	109,238	16,391	9,304	9,667	5,357	9,440	1,416	799
Under $600	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	(*)	(*)	(*)	(*)	-	-	-	-	-
$3,000 under $4,000	43,489	37,722	5,661	2,455	(*)	(*)	(*)	(*)	(*)
$4,000 under $5,000	25,660	35,944	5,393	3,231	(*)	(*)	(*)	(*)	(*)
$5,000 or more	15,743	35,525	5,330	3,611	-	-	-	-	-
Returns under $5,000	106,198	94,120	14,123	8,756	22,159	8,517	17,345	2,603	1,986
Returns $5,000 under $10,000	156,796	190,812	28,632	26,897	43,655	29,390	61,591	9,240	9,240
Returns $10,000 under $15,000	51,499	51,668	7,753	7,753	8,247	4,679	8,592	1,289	1,289
Returns $15,000 or more	53,090	52,344	7,860	7,856	9,006	4,065	9,189	1,377	1,377

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

Table 4.5—RETURNS WITH RETIREMENT INCOME CREDIT: TAXABLE INCOME, INCOME TAX BEFORE CREDITS, AND TAX SURCHARGE, BY ADJUSTED GROSS INCOME CLASSES

[Money amounts in thousands of dollars]

Adjusted gross income classes	Number of returns	Taxable income	Income tax before credits	Retirement income credit	Income tax after credits		Returns with tax surcharge						
					Number of returns	Amount	Number of returns	Taxable income	Income tax before credits	Retirement income credit	Tax surcharge	Income tax after credits	
												Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	1,732,134	8,638,621	2,155,984	197,263	1,395,586	2,138,148	918,572	7,713,883	2,020,455	113,064	188,377	916,426	2,087,365
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	83,958	23,956	3,041	2,606	17,658	440	-	-	-	-	-	-	-
$2,000 under $3,000	273,236	207,598	29,594	19,231	150,734	10,386	18,316	22,171	3,280	874	123	16,650	2,453
$3,000 under $4,000	275,875	332,438	49,697	25,558	186,235	25,024	75,616	135,527	20,837	4,734	1,067	75,616	17,069
$4,000 under $5,000	206,277	379,944	58,414	21,203	168,951	39,479	89,798	223,488	35,982	7,966	2,379	89,798	30,326
$5,000 under $6,000	189,312	499,654	79,408	23,962	175,236	58,871	99,341	323,379	53,673	9,617	4,153	98,953	47,829
$6,000 under $7,000	131,822	471,668	78,320	19,954	127,487	62,832	90,499	366,971	62,634	11,306	4,788	90,499	55,848
$7,000 under $8,000	100,859	433,760	73,531	14,647	99,181	63,987	83,769	387,060	66,485	10,130	5,280	83,769	61,458
$8,000 under $9,000	75,790	396,247	69,637	12,053	75,287	62,833	69,286	381,006	67,333	10,740	5,506	69,286	61,843
$9,000 under $10,000	71,909	455,789	81,294	14,346	71,857	73,394	71,186	453,726	80,973	14,144	6,747	71,186	73,275
$10,000 under $15,000	165,153	1,376,140	261,546	22,581	165,051	261,618	163,281	1,361,957	258,593	22,469	23,513	163,203	258,778
$15,000 under $20,000	62,385	784,143	168,096	8,455	62,375	175,195	62,298	784,106	168,091	8,451	15,938	62,298	175,194
$20,000 under $25,000	31,843	539,474	128,092	4,326	31,833	135,033	31,698	539,235	128,058	4,313	12,366	31,688	135,011
$25,000 under $30,000	18,149	380,630	98,782	2,270	18,149	105,635	18,096	379,630	98,567	2,267	9,598	18,096	105,422
$30,000 under $50,000	26,227	750,796	230,587	3,383	26,227	249,323	26,072	750,263	230,437	3,366	22,705	26,072	249,191
$50,000 under $100,000	13,992	729,540	285,385	1,931	13,982	310,888	13,972	728,826	285,101	1,931	28,301	13,972	310,606
$100,000 under $200,000	3,854	398,783	191,906	532	3,851	209,397	3,851	398,477	191,757	531	19,095	3,848	209,249
$200,000 under $500,000	1,226	272,716	149,897	188	1,226	164,093	1,226	272,716	149,897	188	14,957	1,226	164,093
$500,000 under $1,000,000	183	91,924	52,515	25	182	57,081	183	91,924	52,515	25	5,238	182	57,081
$1,000,000 or more	84	113,421	66,242	12	84	72,639	84	113,421	66,242	12	6,623	84	72,639
Returns under $5,000	839,346	943,936	140,747	68,598	523,578	75,328	183,730	381,186	60,099	13,574	3,569	182,064	49,847
Returns $5,000 under $10,000	569,692	2,257,116	382,190	84,962	549,048	321,917	414,081	1,912,142	331,099	55,938	26,474	413,693	300,252
Returns $10,000 under $15,000	165,153	1,376,140	261,546	22,581	165,051	261,618	163,281	1,361,957	258,593	22,469	23,513	163,203	258,778
Returns $15,000 or more	157,943	4,061,426	1,371,501	21,122	157,909	1,479,284	157,480	4,058,598	1,370,664	21,084	134,820	157,466	1,478,486

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

Section 5

State and Metropolitan Area Data

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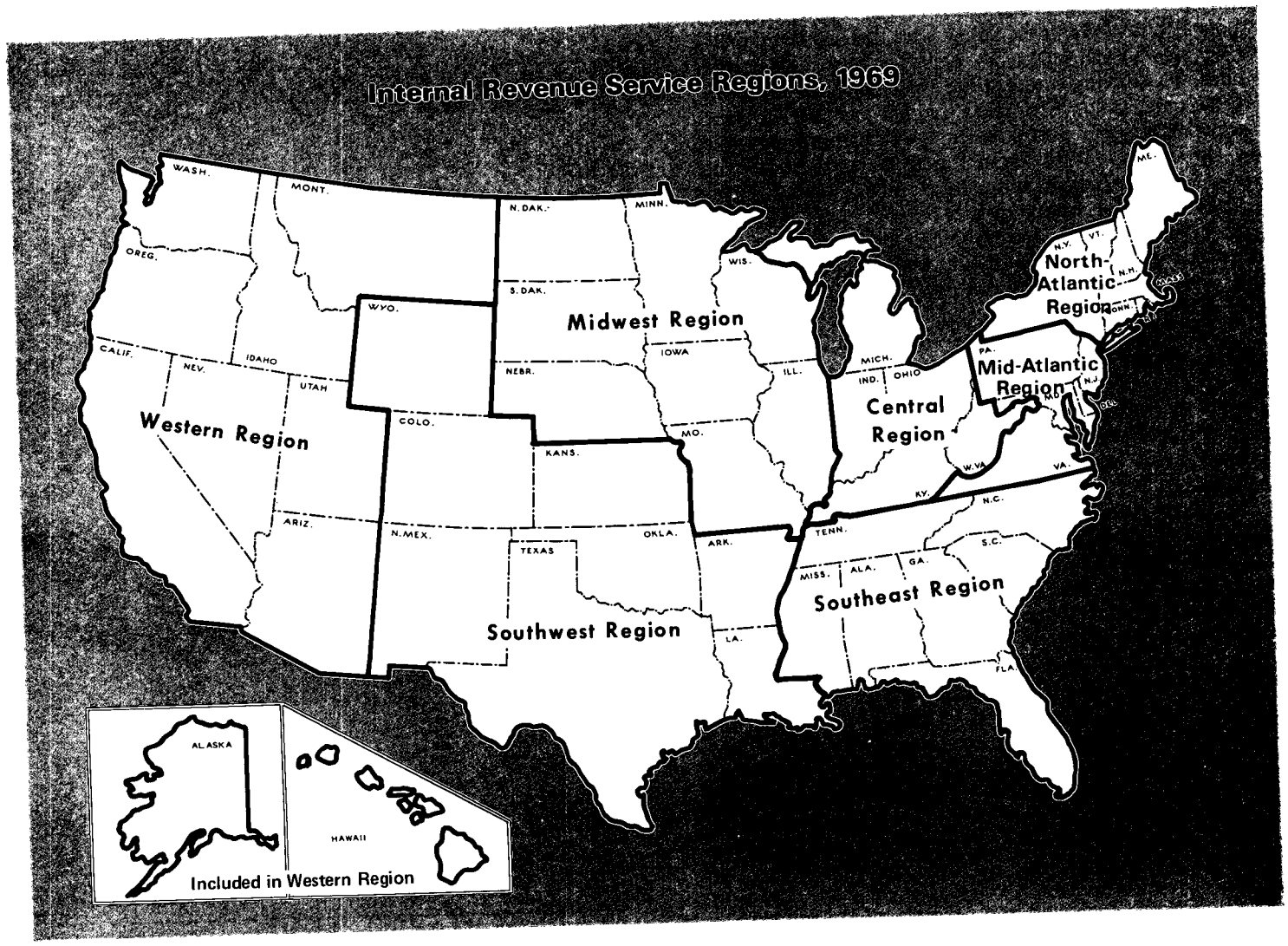
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This section of the report presents individual income tax data for each of the 50 States and for the 125 largest standard metropolitan statistical areas. Summary tabulations are shown for the seven Internal Revenue Service Regions and two standard consolidated areas. The methods used in coding returns for these geographic classifications, and the limitations of these methods, are explained in the text below.

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

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

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

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

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

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

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

(2) If the taxpayer filed his return with the wrong regional service center, it was arbitrarily classified for one of the States in that region. The States chosen for classifying out-of-region returns are as follows: in the Central Region, Ohio; in the Mid-Atlantic Region, Maryland; in the Midwest Region, Illinois; in the North-Atlantic Region, Connecticut; in the Southeast Region, Florida; in the Southwest Region, Texas; and in the Western Region, California. As a result, data for these States may be somewhat overstated. Data for all other States tend to be very slightly understated; however, since the effect is spread over all 43 remaining States, it is not of great significance in any one State.

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

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

Table 5A compares State data from 1969 tax returns (filed around April 15, 1970) to population data from the April 1, 1970 Census. Differences between the two series are related both to the limitations of the State classifications mentioned above, and to conceptual differences between IRS and Census data.

The data used in this comparison are:

1. Population used as a basis for Congressional apportionment as reported in the 1970 Census.

This includes, for each State, not only the resident population, but also Government employees (civilian and

Table 5A.—NUMBER OF RETURNS, NUMBER OF TAXPAYERS, NUMBER OF PERSONS REPRESENTED ON TAX RETURNS, AND 1970 POPULATION, BY STATES

States	Number of returns	Number of taxpayers	Number of persons represented on tax returns	1970 population	Column 3 as a percent of column 4
	(1)	(2)	(3)	(4)	(5)
United States, total[1]	75,844,914	118,645,869	196,761,234	204,765,770	96.1
Alabama	1,054,293	1,741,643	2,963,490	3,475,885	85.3
Alaska	90,953	145,276	242,820	304,067	79.9
Arizona	614,078	989,755	1,684,932	1,787,620	94.3
Arkansas	611,567	992,912	1,591,048	1,942,303	81.9
California	7,841,121	12,191,630	20,127,724	20,098,863	100.2
Colorado	812,777	1,288,643	2,083,759	2,226,771	93.6
Connecticut	1,325,997	2,040,481	3,270,431	3,050,693	107.2
Delaware	207,247	316,111	497,825	551,928	90.2
District of Columbia	291,010	397,149	625,410	762,971	82.0
Florida	2,458,112	3,905,198	6,274,725	6,855,702	91.5
Georgia	1,517,080	2,400,301	4,083,538	4,627,306	88.2
Hawaii	290,251	432,040	716,153	784,901	91.2
Idaho	247,373	411,055	705,314	719,921	98.0
Illinois	4,513,698	6,995,276	11,628,664	11,184,320	104.0
Indiana	1,899,073	3,011,131	5,049,728	5,228,156	96.6
Iowa	1,062,733	1,674,941	2,754,956	2,846,920	96.8
Kansas	831,773	1,332,565	2,166,789	2,265,846	95.6
Kentucky	1,045,151	1,689,683	2,877,378	3,246,481	88.6
Louisiana	1,094,658	1,765,436	3,146,447	3,672,008	85.7
Maine	370,888	591,579	1,006,661	1,006,320	100.0
Maryland	1,638,200	2,513,612	4,275,773	3,953,698	108.1
Massachusetts	2,333,244	3,493,190	5,604,798	5,726,676	97.9
Michigan	3,255,170	5,123,121	8,585,562	8,937,196	96.1
Minnesota	1,419,059	2,207,142	3,735,819	3,833,173	97.5
Mississippi	595,572	967,201	1,713,023	2,233,848	76.7
Missouri	1,710,229	2,717,622	4,487,427	4,718,034	95.1
Montana	252,647	399,924	679,226	701,573	96.8
Nebraska	569,705	911,613	1,469,404	1,496,820	98.2
Nevada	199,669	311,959	521,149	492,396	105.8
New Hampshire	291,400	416,821	681,073	746,284	91.3
New Jersey	2,819,768	4,326,883	7,194,249	7,208,335	99.8
New Mexico	333,941	530,675	939,113	1,026,564	91.5
New York	7,204,512	10,873,562	17,866,478	18,287,529	97.7
North Carolina	1,749,352	2,760,242	4,681,642	5,125,230	91.3
North Dakota	219,437	350,399	598,376	624,181	95.9
Ohio	4,072,287	6,365,127	10,510,566	10,730,200	98.0
Oklahoma	876,863	1,436,405	2,368,583	2,585,486	91.6
Oregon	783,705	1,250,295	2,010,318	2,110,810	95.2
Pennsylvania	4,569,714	7,038,785	11,306,262	11,884,014	95.1
Rhode Island	367,882	540,985	923,281	957,798	96.4
South Carolina	844,622	1,291,544	2,200,459	2,617,320	84.1
South Dakota	239,439	378,866	667,688	673,247	99.2
Tennessee	1,338,285	2,161,773	3,557,258	3,961,060	89.8
Texas	3,949,350	6,356,385	10,663,164	11,298,787	94.4
Utah	355,184	567,846	1,044,866	1,067,810	97.9
Vermont	165,669	249,418	430,922	448,327	96.1
Virginia	1,651,213	2,645,944	4,395,597	4,690,742	93.7
Washington	1,284,089	2,038,662	3,297,678	3,443,437	95.8
West Virginia	568,098	918,827	1,531,897	1,763,331	86.9
Wisconsin	1,664,977	2,620,941	4,346,059	4,447,013	97.7
Wyoming	123,989	211,131	326,888	335,719	97.4

[1]The U. S. totals shown for columns 1 through 3 include data from returns filed by residents of Puerto Rico with income from sources outside of Puerto Rico, as well as by U. S. citizens residing abroad.

military) stationed abroad, as well as their families, whose permanent addresses were in that State.

2. Number of exemptions other than age and blindness as shown on tax returns for 1969.

This includes one exemption for each taxpayer, for the taxpayer's spouse (if that spouse did not file a separate return), and for each qualified dependent. For each State, this should include those Government employees (civilian and military) stationed abroad who maintained a permanent residence in that State. However, as mentioned above, some Government employees also filed with APO and FPO addresses in New York, California, and Washington State, or with the Baltimore District Office.

The two concepts of population differ in several other respects. Taxation data would exceed Census counts for two reasons. Exemptions could be claimed on 1969 tax returns for anyone living at any time during calendar year 1969, even though he may have died before the end of the year. Furthermore, in the tax return data, some dependents who earned small amounts of income were counted twice--once as taxpayers on their own returns and once as dependents on their parents' returns. On the other hand, the IRS statistics exclude those individuals whose income was so low that they did not meet the tax return filing requirements and who did not file for a refund of tax withheld.

The Census count applies to the population at one moment in time--April 1, 1970. In contrast to the tax return data, it does not include anyone who died during the period January 1 to December 31, 1969. On the other hand, it does include children born during the period January 1 to April 1, 1970, and not eligible for exemptions on 1969 income tax returns.

Table 5A shows that, for the Nation as a whole, exemptions other than age and blindness reported on tax returns for 1969 equalled 96.1 percent of the April 1, 1970 population. As might be expected, the percentage was somewhat higher in most of the States chosen for classifying returns filed "out-of-region." The percentage was generally lower in States with low average incomes, where many residents may not have met the filing requirements. The relatively low percentage for Florida may be due in part to the fact that many older people live there--persons aged 65 and over enjoyed more liberal filing requirements--and in part to the fact that many people who were in Florida at the time of the Census had a permanent address in another State, from which they filed their returns.

Not shown in table 5A, but included in all the basic tables in this section, are data on the 35,548 returns filed from Puerto Rico. The 131,046 exemptions other than age and blindness shown on these returns represent less than 5 percent of the population of Puerto Rico. Income earned by bona fide residents of Puerto Rico from sources within that Commonwealth was, as a rule, exempt from taxation under U.S. tax law, and most residents of Puerto Rico therefore did not have to file U.S. income tax returns. Those returns that were filed reflected amounts earned by Puerto Rico residents from sources outside the Commonwealth, or in Puerto Rico as employees of the United States Government, and amounts earned by persons who were not residents of Puerto Rico for the full taxable year.

STANDARD METROPOLITAN STATISTICAL AREAS

Standard metropolitan statistical areas (SMSA's) are defined by the Office of Management and Budget in order to make it possible for all Federal Statistical agencies to utilize the same boundaries in publishing statistical data useful for analyzing metropolitan problems. Each standard metropolitan statistical area contains a city (or contiguous "twin" cities) with at least 50,000 inhabitants, and includes the county of such central city as well as adjacent counties found to be metropolitan in character and economically and socially integrated with the county of the central city. (In New England, the basic units comprising the SMSA are cities and towns rather than counties.)

In this report, data are shown for the 125 largest SMSA's. These include most of the metropolitan areas with a 1960 population of 200,000 or more. The counties or cities and towns comprising each of these areas are shown in table 5B. It should be noted that, as counties adjoining a metropolitan area meet the criteria of metropolitan character and socioeconomic integration, the SMSA is redefined to include these counties. Therefore, the definitions in this report, which conform to those established by the Office of Management and Budget as of March 1967, differ in some cases from those used in *Statistics of Income* reports for tax years before 1967.

The criteria for including a return in a standard metropolitan statistical area were the return address indicated by the taxpayer and the district code entered by the district office or service center. Since the district code was the primary classifier, any return with an incorrect district code was automatically coded as not belonging to any metropolitan area. Most of the other limitations of the State classifications mentioned above apply to the metropolitan area classifications as well.

The SMSA data shown in this report are subject to special limitations. Since metropolitan areas tend to be smaller than States, metropolitan area data are subject to higher sampling variability. Moreover, sampling weights for States are based on actual counts of returns filed in each State. No such counts were available by SMSA, so no special metropolitan area weights could be devised. For a measure of the sampling variability in the metropolitan area tables see table 7D. Special limitations of the SMSA tables also result from the involved statistical coding required in determining whether or not a taxpayer's address lay within a metropolitan area.

It should be noted that coding for Washington, D.C.--which is not a separate Internal Revenue district, but is combined with Maryland in the Baltimore district--involves a process similar to that used for coding SMSA's, with determination based on taxpayer address. The limitations described for the metropolitan area data therefore also apply to the District of Columbia data shown in the State tabulations.

Table 5B.—COUNTIES OR CITIES COMPRISING THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND THE STANDARD CONSOLIDATED AREAS, 1969[1]

Area title and definition	1970 population
STANDARD METROPOLITAN STATISTICAL AREAS	
AKRON, OHIO	679,239
Portage County	125,868
Summit County	553,371
ALBANY-SCHENECTADY-TROY, NEW YORK	720,786
Albany County	285,618
Rensselaer County	152,510
Saratoga County	121,679
Schenectady County	160,979
ALBUQUERQUE, NEW MEXICO	315,744
Bernalillo County	315,744
ALLENTOWN-BETHLEHEM-EASTON, PENNSYLVANIA-NEW JERSEY	543,551
Lehigh County, Pa	255,304
Northampton County, Pa	214,368
Warren County, N. J	73,879
ANAHEIM-SANTA ANA-GARDEN GROVE, CALIFORNIA	1,420,386
Orange County	1,420,386
ATLANTA, GEORGIA	1,390,164
Clayton County	98,043
Cobb County	196,793
De Kalb County	415,387
Fulton County	607,592
Gwinnett County	72,349
AUGUSTA, GEORGIA-SOUTH CAROLINA	253,460
Richmond County, Georgia	162,437
Aiken County, South Carolina	91,023
AUSTIN, TEXAS	295,516
Travis County	295,516
BAKERSFIELD, CALIFORNIA	329,162
Kern County	329,162
BALTIMORE, MARYLAND	2,070,670
Baltimore city	905,759
Anne Arundel County	297,539
Baltimore County	621,077
Carroll County	69,006
Harford County	115,378
Howard County	61,911
BATON ROUGE, LOUISIANA	285,167
East Baton Rouge Parish	285,167
BEAUMONT-PORT ARTHUR-ORANGE, TEXAS	315,943
Jefferson County	244,773
Orange County	71,170
BINGHAMTON, NEW YORK-PENNSYLVANIA	302,672
Broome County, New York	221,815
Tioga County, New York	46,513
Susquehanna County, Pa	34,344
BIRMINGHAM, ALABAMA	739,274
Jefferson County	644,991
Shelby County	38,037
Walker County	56,246
BOSTON, MASSACHUSETTS	2,753,143
Essex County (part)	342,999
Beverly city	38,348
Lynn city	90,294
Peabody city	48,080
Salem city	40,556
Danvers town	26,151
Hamilton town	6,373
Lynn field town	10,826
Manchester town	5,151
Marblehead town	21,295
Middletown town	4,044
Nahant town	4,119
Saugus town	25,110
Swampscott town	13,578
Topsfield	5,225
Wenham town	3,849
Middlesex County (part)	1,052,027
Cambridge city	100,361
Everett city	42,485
Malden city	56,127
Medford city	64,397
Melrose city	33,180
Newton city	91,066
Somerville city	88,779
Waltham city	61,582
Woburn city	37,406
Arlington town	53,524
Ashland town	8,882
Bedford town	13,513
Belmont town	28,285
Burlington town	21,980
Concord town	16,148
Framingham town	64,048
Lexington town	31,886
Lincoln town	7,567
Natick town	31,057
North Reading town	11,264
Reading town	22,539
Sherborn town	3,309
Stoneham town	20,725
Sudbury town	13,506
Wakefield town	25,402
Watertown town	39,307
Wayland town	13,461
Weston town	10,870
Wilmington town	17,102
Winchester town	22,269
BOSTON, MASSACHUSETTS—Continued	
Norfolk County (part)	509,519
Quincy city	87,409
Braintree town	35,050
Brookline town	58,886
Canton town	17,100
Cohasset town	6,954
Dedham town	26,938
Dover town	4,529
Holbrook town	11,775
Medfield town	9,821
Milton town	27,190
Millis town	5,686
Needham town	29,748
Norfolk town	4,656
Norwood town	30,815
Randolph town	27,035
Sharon town	12,367
Walpole town	18,149
Wellesley town	28,051
Westwood town	12,750
Weymouth town	54,610
Plymouth County (part)	113,408
Duxbury town	7,636
Hanover town	10,107
Hingham town	18,845
Hull town	9,961
Marshfield town	15,223
Norwell town	7,796
Pembroke town	11,193
Rockland town	15,674
Scituate town	16,973
Suffolk County	735,190
Boston city	641,071
Chelsea city	30,625
Revere city	43,159
Winthrop town	20,335
BRIDGEPORT, CONNECTICUT	389,153
Fairfield County (part)	338,295
Bridgeport city	156,542
Shelton city	27,165
Easton town	4,885
Fairfield town	56,487
Monroe town	12,047
Stratford town	49,775
Trumbull town	31,394
New Haven County (part)	50,858
Milford town	50,858
BUFFALO, NEW YORK	1,349,211
Erie County	1,113,491
Niagara County	235,720
CANTON, OHIO	372,210
Stark County	372,210
CHARLESTON, SOUTH CAROLINA	303,849
Berkeley County	56,199
Charleston County	247,650
CHARLESTON, WEST VIRGINIA	299,515
Kanawha County	299,515
CHARLOTTE, NORTH CAROLINA	409,370
Mecklenburg County	354,656
Union County	54,714
CHATTANOOGA, TENNESSEE-GEORGIA	304,927
Hamilton County, Tennessee	254,236
Walker County, Georgia	50,691
CHICAGO, ILLINOIS	6,978,947
Cook County	5,492,369
Du Page County	491,882
Kane County	251,005
Lake County	382,638
McHenry County	111,555
Will County	249,498
CINCINNATI, OHIO-INDIANA-KENTUCKY	1,384,851
Clermont County, Ohio	95,725
Hamilton County, Ohio	924,018
Warren County, Ohio	84,925
Dearborn County, Indiana	29,430
Boone County, Kentucky	32,812
Cambell County, Kentucky	88,501
Kenton County, Kentucky	129,440
CLEVELAND, OHIO	2,064,194
Cuyahoga County	1,721,300
Geauga County	62,977
Lake County	197,200
Medina County	82,717
COLUMBIA, SOUTH CAROLINA	322,880
Lexington County	89,012
Richland County	233,868
COLUMBUS, GEORGIA-ALABAMA	233,584
Chattahoochee County, Georgia	25,813
Muscogee County, Georgia	167,377
Russell County, Alabama	45,394
COLUMBUS, OHIO	916,228
Delaware County	42,908
Franklin County	833,249
Pickaway County	40,071
CORPUS CHRISTI, TEXAS	284,832
Nueces County	237,544
San Patricio	47,288
DALLAS, TEXAS	1,555,950
Collin County	66,920
Dallas County	1,327,321
Denton	75,633
Ellis County	46,638
Kaufman County	32,392
Rockwall County	7,046
DAVENPORT-ROCK ISLAND-MOLINE, IOWA-ILLINOIS	362,638
Scott County, Iowa	142,687
Henry County, Illinois	166,734
Rock Island County, Illinois	53,217
DAYTON, OHIO	850,266
Greene County	125,057
Miami County	84,342
Montgomery County	606,148
Preble County	34,719
DENVER, COLORADO	1,227,529
Adams County	185,789
Arapahoe County	162,142
Boulder County	131,889
Denver County	514,678
Jefferson County	233,031
DES MOINES, IOWA	286,101
Polk County	286,101
DETROIT, MICHIGAN	4,199,931
Macomb County	625,309
Oakland County	907,871
Wayne County	2,666,751
DULUTH-SUPERIOR, MINNESOTA-WISCONSIN	265,350
St. Louis County, Minnesota	220,693
Douglas County, Wisconsin	44,657
EL PASO, TEXAS	359,291
El Paso County	359,291
ERIE, PENNSYLVANIA	263,654
Erie County	263,654
EVANSVILLE, INDIANA-KENTUCKY	232,775
Vanderburgh County, Indiana	168,772
Warrick County, Indiana	27,972
Henderson County, Kentucky	36,031
FLINT, MICHIGAN	496,658
Genesee County	444,341
Lapeer County	52,317
FORT LAUDERDALE-HOLLYWOOD, FLORIDA	620,100
Broward County	620,100
FORT WAYNE, INDIANA	280,455
Allen County	280,455
FORT WORTH, TEXAS	762,086
Johnson County	45,769
Tarrant County	716,317
FRESNO, CALIFORNIA	413,053
Fresno County	413,053
GARY-HAMMOND-EAST CHICAGO, INDIANA	633,367
Lake County	546,253
Porter County	87,114
GRAND RAPIDS, MICHIGAN	539,225
Kent County	411,044
Ottawa County	128,181
GREENSBORO-WINSTON-SALEM-HIGH POINT, NORTH CAROLINA	603,895
Forsyth County	214,348
Guilford County	288,590
Randolph County	76,358
Yadkin County	24,599
GREENVILLE, SOUTH CAROLINA	299,502
Greenville County	240,546
Pickens County	58,956
HARRISBURG, PENNSYLVANIA	410,626
Cumberland County	158,177
Dauphin County	223,834
Perry County	28,615
HARTFORD, CONNECTICUT	663,891
Hartford County (part)	607,619
Hartford city	158,017
Avon town	8,352
Bloomfield town	18,301
Canton town	6,868
East Granby town	3,532
East Hartford town	68,031
East Windsor town	8,513
Enfield town	46,189
Farmington town	14,390
Glastonbury town	20,651
Granby town	6,150
Manchester town	47,994
Newington town	26,037
Rocky Hill town	11,103
Simsbury town	17,475
South Windsor town	15,553
Suffield town	8,634
West Hartford town	57,583
Wethersfield town	26,662
Windsor town	22,502
Windsor Locks town	15,080
Middlesex County (part)	7,400
Cromwell town	7,400
Tolland County (part)	48,874
Andover town	2,099
Bolton town	3,691
Coventry town	8,140
Ellington town	7,707
Vernon town	27,237

Footnote at end of table.

Table 5B.—COUNTIES OR CITIES COMPRISING THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND THE STANDARD CONSOLIDATED AREAS, 1969—Con.

Area title and definition	1970 population
HONOLULU, HAWAII	629,176
Honolulu County	629,176
HOUSTON, TEXAS	1,985,031
Harris County	1,741,912
Brazoria County	108,312
Fort Bend County	52,314
Liberty County	33,014
Montgomery County	49,479
HUNTINGTON-ASHLAND, WEST VIRGINIA-KENTUCKY-OHIO	253,743
Cabell County, West Virginia	106,918
Wayne County, West Virginia	37,581
Boyd County, Kentucky	52,376
Lawrence County, Ohio	56,868
INDIANAPOLIS, INDIANA	1,109,882
Boone County	30,870
Hamilton County	54,532
Hancock County	35,096
Hendricks County	53,974
Johnson County	61,138
Marion County	792,299
Morgan County	44,176
Shelby County	37,797
JACKSON, MISSISSIPPI	258,906
Hinds County	214,973
Rankin County	43,933
JACKSONVILLE, FLORIDA	528,865
Duval County	528,865
JERSEY CITY, NEW JERSEY	609,266
Hudson County	609,266
JOHNSTOWN, PENNSYLVANIA	262,822
Cambria County	186,785
Somerset County	76,037
KANSAS CITY, MISSOURI-KANSAS	1,253,916
Cass County, Missouri	39,448
Clay County, Missouri	123,322
Jackson County, Missouri	654,558
Platte County, Missouri	32,081
Johnson County, Kansas	217,662
Wyandotte County, Kansas	186,845
KNOXVILLE, TENNESSEE	400,337
Anderson County	60,300
Blount County	63,744
Knox County	276,293
LANCASTER, PENNSYLVANIA	319,693
Lancaster County	319,693
LANSING, MICHIGAN	378,423
Clinton County	48,492
Eaton County	68,892
Ingham County	261,039
LITTLE ROCK-NORTH LITTLE ROCK, ARKANSAS	323,296
Pulaski County	287,189
Saline County	36,107
LORAIN-ELYRIA, OHIO	256,843
Lorain County	256,843
LOS ANGELES-LONG BEACH, CALIFORNIA	7,032,075
Los Angeles County	7,032,075
LOUISVILLE, KENTUCKY-INDIANA	826,553
Jefferson County, Kentucky	695,055
Clark County, Indiana	75,876
Floyd County, Indiana	55,622
MADISON, WISCONSIN	290,272
Dane County	290,272
MEMPHIS, TENNESSEE-ARKANSAS	770,120
Shelby County, Tennessee	722,014
Crittenden County, Arkansas	48,106
MIAMI, FLORIDA	1,267,792
Dade County	1,267,792
MILWAUKEE, WISCONSIN	1,403,688
Milwaukee County	1,054,063
Ozaukee County	54,421
Washington County	63,839
Waukesha County	231,365
MINNEAPOLIS-ST. PAUL, MINNESOTA	1,813,647
Anoka County	154,556
Dakota County	139,808
Hennepin County	960,080
Ramsey County	476,255
Washington County	82,948
MOBILE, ALABAMA	376,690
Baldwin County	59,382
Mobile County	317,308
NASHVILLE, TENNESSEE	540,982
Davidson County	447,877
Sumner County	56,106
Wilson County	36,999
NEW HAVEN, CONNECTICUT	352,538
New Haven County (part)	352,538
New Haven city	137,707
Bethany town	3,857
Branford town	20,444
East Haven town	25,120
Guilford town	12,033
Hamden town	46,357
North Branford town	10,778
North Haven town	22,194
Orange town	13,524
West Haven town	52,851
Woodbridge town	7,673
NEW ORLEANS, LOUISIANA	1,045,809
Jefferson Parish	337,568
Orleans Parish	593,471
St. Bernard Parish	51,185
St. Tammany Parish	63,585
NEW YORK, NEW YORK	11,528,649
New York City	7,867,760
Bronx County	1,472,216
Kings County	2,601,852
New York County	1,524,541
Queens County	1,973,708
Richmond County	295,443
Nassau County	1,422,905
Rockland County	229,903
Suffolk County	1,116,672
Westchester County	891,409
NEWARK, NEW JERSEY	1,856,556
Essex County	929,986
Morris County	383,454
Union County	543,116
NEWPORT NEWS-HAMPTON, VIRGINIA	292,159
Hampton city	120,779
Newport News City	138,177
York County	33,203
NORFOLK-PORTSMOUTH, VIRGINIA	680,600
Chesapeake city	89,580
Norfolk city	307,951
Portsmouth city	110,963
Virginia Beach city	172,106
OKLAHOMA CITY, OKLAHOMA	640,889
Canadian county	32,245
Cleveland County	81,839
Oklahoma County	526,805
OMAHA, NEBRASKA-IOWA	540,142
Douglas County, Nebraska	389,455
Sarpy County, Nebraska	63,696
Pottawattamie County, Iowa	86,991
ORLANDO, FLORIDA	428,003
Orange County	344,311
Seminole County	83,692
PATERSON-CLIFTON-PASSAIC, NEW JERSEY	1,358,794
Bergen County	898,012
Passaic County	460,782
PENSACOLA, FLORIDA	243,075
Escambia County	205,334
Santa Rosa County	37,741
PEORIA, ILLINOIS	341,979
Peoria County	195,318
Tazewell County	118,649
Woodford County	28,012
PHILADELPHIA, PENNSYLVANIA-NEW JERSEY	4,817,914
Bucks County, Pennsylvania	415,056
Chester County, Pennsylvania	278,311
Delaware County, Pennsylvania	600,035
Montgomery County, Pennsylvania	623,799
Philadelphia County, Pennsylvania	1,948,609
Burlington County, New Jersey	323,132
Camden County, New Jersey	456,291
Gloucester County, New Jersey	172,681
PHOENIX, ARIZONA	967,522
Maricopa County	967,522
PITTSBURGH, PENNSYLVANIA	2,401,245
Allegheny County	1,605,016
Beaver County	208,418
Washington County	210,876
Westmoreland County	376,935
PORTLAND, OREGON-WASHINGTON	1,009,129
Clackamas County, Oregon	166,088
Multnomah County, Oregon	556,667
Washington County, Oregon	157,920
Clark County, Washington	128,454
PROVIDENCE-PAWTUCKET-WARWICK, RHODE ISLAND-MASSACHUSETTS	910,781
Bristol County, Rhode Island	45,937
Barrington town	17,554
Bristol town	17,860
Warren town	10,523
Kent County, Rhode Island (part)	140,541
Warwick city	83,694
Coventry town	22,947
East Greenwich town	9,577
West Warwick town	24,323
Newport County, Rhode Island (part)	2,911
Jamestown town	2,911
Providence County, Rhode Island (part)	564,986
Central Falls city	18,716
Cranston city	73,037
East Providence city	48,151
Pawtucket city	76,984
Providence city	179,213
Woonsocket city	46,820
Burrillville town	10,087
Cumberland town	26,605
Johnston town	22,037
Lincoln town	16,182
North Providence town	24,337
North Smithfield town	9,349
Smithfield town	13,468
Washington County, Rhode Island (part)	34,811
Narragansett town	7,138
North Kingstown town	27,673
Bristol County, Massachusetts (part)	69,200
Attleboro city	32,907
North Attleboro town	18,665
Rehoboth town	6,512
Seekonk town	11,116
Norfolk County, Massachusetts	44,065
Bellingham town	13,967
Franklin town	17,830
Plainville town	4,953
Wrentham town	7,315
Worcester County, Massachusetts (part)	8,330
Blackstone town	6,566
Millville town	1,764
READING, PENNSYLVANIA	296,382
Berks County	296,382
RICHMOND, VIRGINIA	518,319
Richmond city	249,621
Chesterfield County	76,855
Hanover County	37,479
Henrico County	154,364
ROCHESTER, NEW YORK	882,667
Livingston County	54,041
Monroe County	711,917
Orleans County	37,305
Wayne County	79,404
ROCKFORD, ILLINOIS	272,063
Boone County	25,440
Winnebago	246,623
SACRAMENTO, CALIFORNIA	800,592
Placer County	77,306
Sacramento County	631,498
Yolo County	91,788
ST. LOUIS, MISSOURI-ILLINOIS	2,363,017
St. Louis city, Missouri	622,236
Franklin County, Missouri	55,116
Jefferson County, Missouri	105,248
St. Charles County, Missouri	92,954
St. Louis County, Missouri	951,353
Madison County, Illinois	250,934
St. Clair County, Illinois	285,176
SALT LAKE CITY, UTAH	557,635
Davis County	99,028
Salt Lake County	458,607
SAN ANTONIO, TEXAS	864,014
Bexar County	830,460
Guadalupe County	33,554
SAN BERNARDINO-RIVERSIDE-ONTARIO, CALIFORNIA	1,143,146
Riverside County	459,074
San Bernardino County	684,072
SAN DIEGO, CALIFORNIA	1,357,854
San Diego County	1,357,854
SAN FRANCISCO-OAKLAND, CALIFORNIA	3,109,519
Alameda County	1,073,184
Contra Costa County	558,389
Marin County	206,038
San Francisco County	715,674
San Mateo County	556,234
SAN JOSE, CALIFORNIA	1,064,714
Santa Clara County	1,064,714

Footnote at end of table.

Table 5B.—COUNTIES OR CITIES COMPRISING THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND THE STANDARD CONSOLIDATED AREAS, 1969—Con.

Area title and definition	1970 population
SCRANTON, PENNSYLVANIA	234,107
Lackawanna County	234,107
SEATTLE-EVERETT, WASHINGTON	1,421,869
King County	1,156,633
Snohomish County	265,236
SHREVEPORT, LOUISIANA	294,703
Bossier Parish	64,519
Caddo Parish	230,184
SOUTH BEND, INDIANA	280,031
Marshall County	34,986
St. Joseph County	245,045
SPOKANE, WASHINGTON	287,487
Spokane County	287,487
SPRINGFIELD-CHICOPEE-HOLYOKE, MASSACHUSETTS-CONNECTICUT	529,922
Hampden County, Massachusetts (part)	450,464
Chicopee city	66,676
Holyoke city	50,112
Springfield city	163,905
Westfield city	31,433
Agawam town	21,717
East Longmeadow town	13,029
Hampden town	4,572
Longmeadow town	15,630
Ludlow town	17,580
Monson town	7,355
Palmer town	11,680
Southwick town	6,330
West Springfield town	28,461
Wilbraham town	11,984
Hampshire County, Massachusetts (part)	68,932
Northampton city	29,664
Easthampton town	13,012
Granby town	5,473
Hadley town	3,750
South Hadley town	17,033
Worcester County, Massachusetts (part)	3,633
Warren town	3,633
Tolland County, Connecticut (part)	6,893
Somers town	6,893
STOCKTON, CALIFORNIA	290,208
San Joaquin County	290,208
SYRACUSE, NEW YORK	635,946
Madison County	62,864
Onondaga County	472,185
Oswego County	100,897
TACOMA, WASHINGTON	411,027
Pierce County	411,027
TAMPA-ST. PETERSBURG, FLORIDA	1,012,594
Hillsborough County	490,265
Pinellas County	522,329
TOLEDO, OHIO-MICHIGAN	692,571
Lucas County, Ohio	484,370
Wood County, Ohio	89,722
Monroe County, Michigan	118,479
TRENTON, NEW JERSEY	303,968
Mercer County	303,968
TUCSON, ARIZONA	351,667
Pima County	351,667
TULSA, OKLAHOMA	476,945
Creek County	45,532
Osage County	29,750
Tulsa County	401,663
UTICA-ROME, NEW YORK	340,477
Herkimer County	67,440
Oneida County	273,037
WASHINGTON, D. C.-MARYLAND-VIRGINIA	2,861,123
Washington, D. C.	756,510
Montgomery County, Maryland	522,809
Prince Georges County, Maryland	660,567
Alexandria city, Virginia	110,938
Fairfax city, Virginia	21,970
Falls Church city, Virginia	10,772
Arlington County, Virginia	174,284
Fairfax County, Virginia	455,021
Loudon County, Virginia	37,150
Prince William County, Virginia	111,102
WEST PALM BEACH, FLORIDA	348,735
Palm Beach County	348,735
WICHITA, KANSAS	389,352
Butler County	38,658
Sedgwick County	350,694
WILKES-BARRE-HAZLETON, PENNSYLVANIA	342,301
Luzerne County	342,301
WILMINGTON, DELAWARE-MARYLAND-NEW JERSEY	498,493
New Castle County, Delaware	385,856
Cecil County, Maryland	52,291
Salem County, New Jersey	60,346
WORCESTER, MASSACHUSETTS	344,320
Worcester County (part)	344,320
Worcester city	176,572
Auburn town	15,347
Berlin town	2,099
Boylston town	2,774
Brookfield town	2,063
East Brookfield town	1,800
Grafton town	11,659
Holden town	12,564
Leicester town	9,140
Millbury town	11,987
Northborough town	9,218
Northbridge town	11,795
North Brookfield town	3,967
Oxford town	10,345
Paxton town	3,731
Shrewsbury town	19,196
Spencer town	8,779
Sterling town	4,247
Sutton town	4,590
Upton town	3,484
Westborough town	12,594
West Boylston town	6,369
YORK, PENNSYLVANIA	329,540
Adams County	56,937
York County	272,603
YOUNGSTOWN-WARREN, OHIO	536,003
Mahoning County	303,424
Trumbull County	232,579
STANDARD CONSOLIDATED AREAS	
NEW YORK-NORTHEASTERN NEW JERSEY	16,135,450
New York SMSA, New York	11,528,649
Newark SMSA, New Jersey	1,856,556
Jersey City SMSA, New Jersey	609,266
Paterson-Clifton-Passaic SMSA, New Jersey	1,358,794
Middlesex County, New Jersey	583,813
Somerset County, New Jersey	198,372
CHICAGO, ILLINOIS-NORTHWESTERN INDIANA	7,612,314
Chicago SMSA, Illinois	6,978,947
Gary-Hammond-East Chicago SMSA, Indiana	633,367

[1]The criterion for including a metropolitan area among the 125 largest was the population in 1960 of the area as defined in 1969.

OTHER GEOGRAPHIC CLASSIFICATIONS

Most of the tables in this section also present data for Internal Revenue Service administrative regions. Each region has a service center which processes the returns filed in the districts which make up the region. The States comprising each region are indicated in the map on page 177, which represents the field organization of the Service in 1969.

In recognition of the special importance of even more inclusive metropolitan statistics for the large conurbations around New York and Chicago, the Office of Management and Budget has established definitions for two "standard consolidated areas." The Chicago, Illinois--Northeastern Indiana standard consolidated area consists of the Chicago and the Gary-Hammond-East Chicago standard metropolitan statistical areas; the New York--Northeastern New Jersey standard consolidated area is made up of four SMSA's in the New York area, plus two contiguous counties in New Jersey (see table 5B).

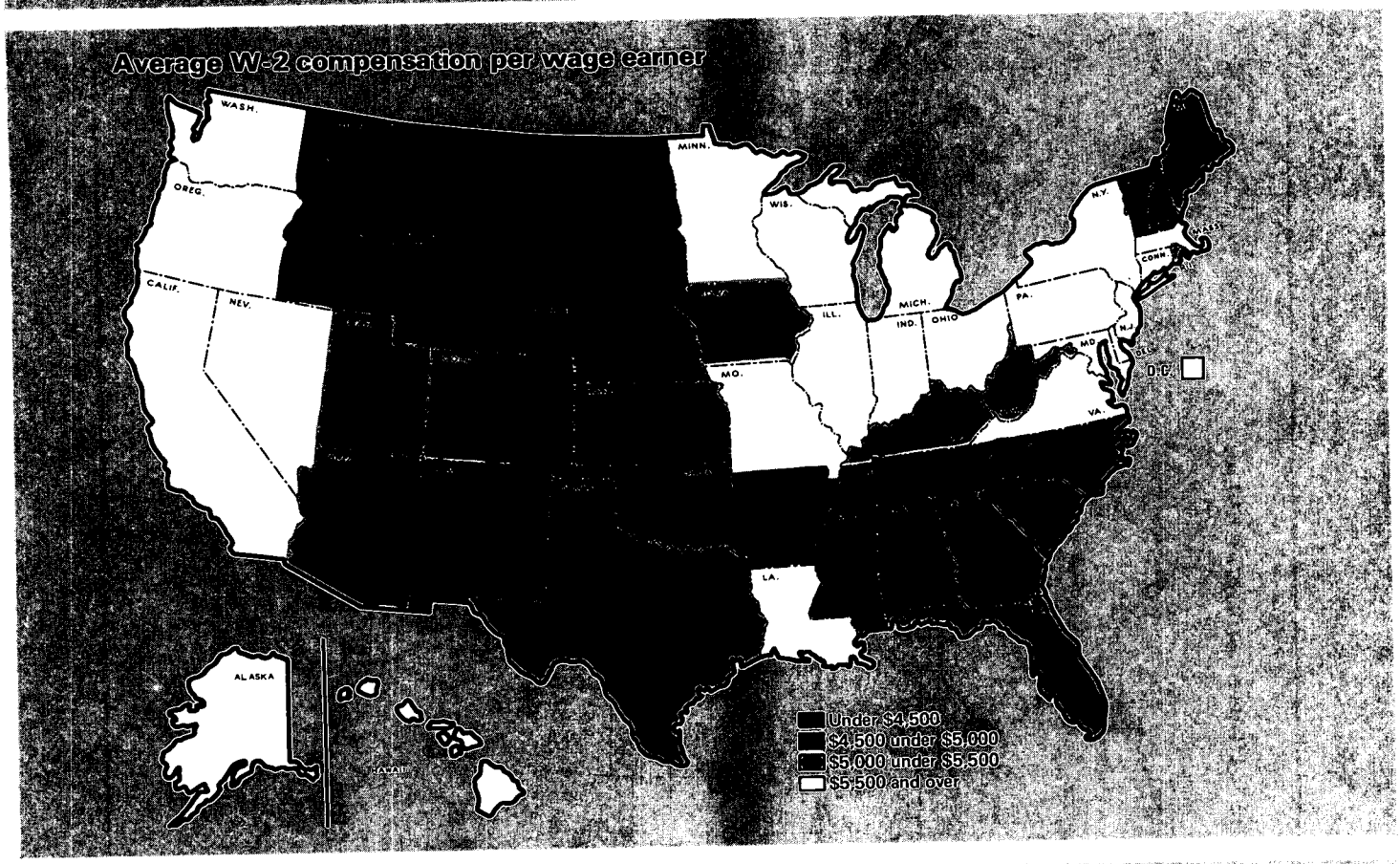
Totals in the SMSA tables are for all areas falling into the 125 largest metropolitan areas, plus the two counties in New Jersey which are part of the New York--Northeastern New Jersey standard consolidated area. National totals shown in the State and regional tables differ slightly from those presented elsewhere in this report because of differences in sample weights used. These are explained in the Description of the Sample (section 7).

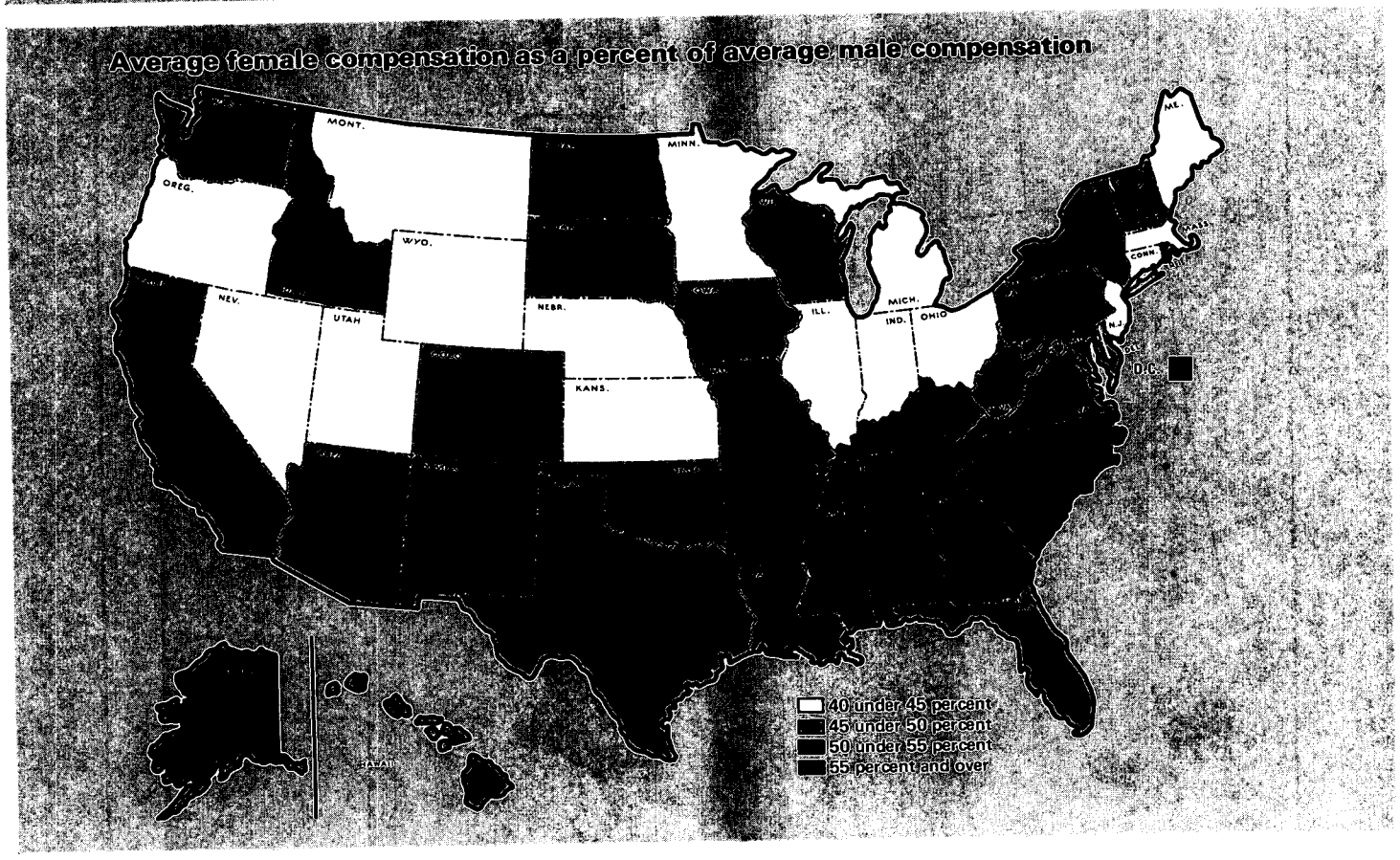
COMPENSATION REPORTED ON FORMS W-2

Form W-2, the wage and tax statement supplied to employees by their employers, was used for the first time in the 1969 *Statistics of Income* program to separate the wages earned by men and women. The map at the top of page 183 shows the average W-2 wage per wage earner (whether male or female) by State. Generally, average wages over $5,500 were found on the East Coast between Virginia and Massachusetts, in a band of States stretching along the Great Lakes, and in the Far West. The highest average wage--$7,120--was found in Alaska, the lowest in Arkansas ($4,198).

The lower map on page 183 compares the average wages of women to the average wages of men by State (in the case of joint returns of husbands and wives, both of whom worked, each spouse's wage was considered separately). As a rule, women's wages tended to be closest to men's wages in those States where the overall wage level was lowest, most notably in the Southeastern part of the country. There were, however, some notable exceptions to this rule. Washington, D.C., for instance, with an average wage of $6,087 had the highest rate of average women's to average men's wages--65 percent. Aside from the District of Columbia, there were two States with average wages of $5,500 or more where the wage level for women was more than 50 percent of that for men: Alaska and Hawaii. In the Rocky Mountain States, on the other hand, relatively low wage levels tended to be associated with relatively low ratios of women's to men's average wages.

Average compensation shown on Forms W-2 by State, 1969





125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS.

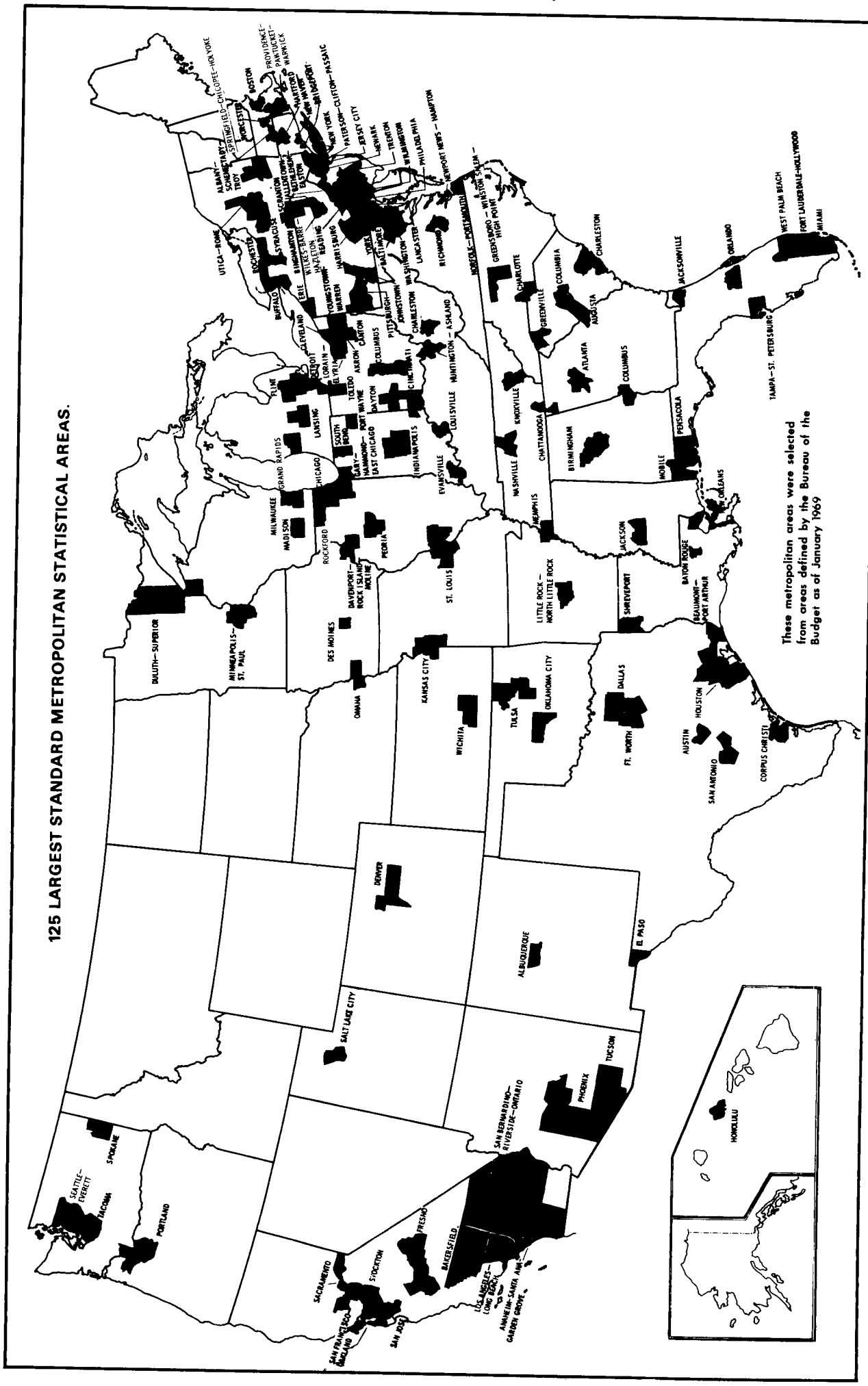


Table 5.1—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY STATES AND REGIONS

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

States and regions	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Business or profession net profit less loss		Farm net profit less loss		Partnership net profit less loss		Sales of capital assets net gain less net loss		Domestic and foreign dividends received	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total	
													Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	75,844,914	603,601,615	67,873,555	498,973,455	6,074,005	30,364,304	3,104,044	3,565,821	2,049,961	11,866,128	9,148,140	14,604,760	12,151,950	16,911,913
STATE														
Alabama	1,054,293	7,244,608	971,359	6,314,315	81,649	346,202	68,547	[4]877	18,249	179,215	64,010	80,374	86,756	104,791
Alaska	90,953	935,682	87,848	837,995	12,076	44,322	(*)	(*)	2,561	19,922	10,693	14,020	6,371	2,713
Arizona	614,078	4,672,122	553,608	3,837,072	57,059	276,929	8,804	[4]2,301	13,995	57,658	82,379	148,328	94,398	161,945
Arkansas	611,567	3,611,033	523,167	2,840,104	61,046	232,774	64,165	61,232	18,487	119,207	52,410	90,566	53,061	47,319
California	7,841,121	67,230,258	7,011,485	56,220,868	734,114	3,626,170	100,757	[4]70,182	289,737	1,237,470	1,222,446	1,890,238	1,370,005	1,636,264
Colorado	812,777	6,127,006	713,555	5,002,224	82,659	338,158	34,124	13,866	33,359	92,890	138,283	199,465	165,880	168,382
Connecticut	1,325,997	12,571,808	1,185,270	9,994,217	91,817	586,824	3,639	[4]2,820	33,309	227,361	190,138	384,071	322,278	669,973
Delaware	207,247	1,770,273	191,713	1,418,395	12,257	63,511	5,472	14,556	5,089	23,883	24,680	29,705	48,263	156,509
District of Columbia	291,010	2,302,925	271,462	1,896,903	16,339	83,474	(*)	(*)	3,163	22,891	20,876	60,519	32,886	105,544
Florida	2,458,112	18,216,977	2,071,041	14,002,536	215,577	1,004,677	42,676	[4]10,419	66,096	283,784	338,641	706,684	446,871	865,886
Georgia	1,517,080	11,202,551	1,403,388	9,497,720	111,852	548,747	73,559	416	45,172	279,686	128,553	321,846	155,065	232,290
Hawaii	290,251	2,407,048	269,045	2,016,790	20,699	125,416	5,482	10,068	11,584	25,081	36,500	59,149	58,041	58,379
Idaho	247,373	1,640,837	212,881	1,289,522	33,281	109,241	26,903	35,237	10,916	55,443	41,853	44,965	42,386	35,685
Illinois	4,513,698	39,400,682	4,028,658	32,768,926	298,683	1,627,221	173,082	435,794	133,795	751,124	491,439	966,477	815,114	1,081,941
Indiana	1,899,073	15,160,129	1,724,204	12,762,064	150,675	752,603	137,331	207,857	32,377	238,860	176,514	212,708	253,068	277,225
Iowa	1,062,733	7,437,501	851,847	5,303,458	104,584	456,086	183,078	641,579	37,213	257,191	244,305	206,702	173,294	114,806
Kansas	831,773	5,944,324	703,388	4,649,755	92,713	370,446	102,249	192,580	26,529	160,777	129,590	140,876	135,883	114,831
Kentucky	1,045,151	7,207,774	930,530	5,964,200	97,049	436,033	119,213	99,207	31,159	184,214	84,409	104,183	110,350	141,473
Louisiana	1,094,658	7,843,009	1,002,225	6,682,268	92,955	384,034	39,013	[4]7,732	20,546	168,684	75,018	155,557	109,379	130,744
Maine	370,888	2,511,349	335,105	2,059,038	38,314	161,131	7,284	5,751	4,094	34,656	37,799	35,995	59,076	85,019
Maryland	1,638,200	13,981,087	1,519,164	11,953,374	105,563	661,205	22,155	12,748	42,860	187,035	164,703	273,820	236,315	334,785
Massachusetts	2,333,244	19,138,709	2,123,178	15,682,152	155,749	981,558	7,310	[4]721	42,536	282,242	254,218	411,928	432,769	694,880
Michigan	3,255,170	28,919,672	2,973,137	24,686,016	224,989	1,361,469	90,947	63,025	62,612	370,413	358,166	472,098	519,050	722,563
Minnesota	1,419,059	10,655,136	1,229,240	8,665,652	110,968	518,510	140,261	227,890	47,793	215,121	270,944	292,812	275,408	259,177
Mississippi	595,572	3,617,045	529,044	3,055,298	52,489	191,752	53,924	[4]10,483	20,923	142,055	53,834	60,552	64,292	58,884
Missouri	1,710,229	12,908,552	1,504,253	10,673,977	152,585	688,038	151,313	147,448	36,327	238,556	210,835	293,360	256,737	362,558
Montana	252,647	1,730,172	210,895	1,300,070	27,633	88,685	27,812	71,887	9,608	68,723	48,629	62,024	40,344	33,343
Nebraska	569,705	3,985,255	444,841	2,783,376	58,969	234,328	100,133	320,685	25,126	131,359	118,284	102,390	107,000	93,270
Nevada	199,669	1,795,893	184,991	1,501,562	18,383	84,672	2,668	1,955	4,168	30,281	26,972	118,544	23,997	30,206
New Hampshire	291,400	1,988,489	260,413	1,614,622	24,963	112,927	2,525	673	6,873	28,390	31,503	44,134	50,306	61,510
New Jersey	2,819,768	25,252,294	2,541,004	21,022,423	183,226	1,151,121	8,709	[4]4,976	74,332	518,932	358,506	593,159	598,461	824,117
New Mexico	333,941	2,169,582	293,757	1,821,860	34,019	95,914	11,216	5,428	10,307	61,191	32,511	54,752	39,960	31,645
New York	7,204,512	64,514,152	6,484,410	51,957,162	481,443	2,966,575	50,085	44,097	220,540	1,524,417	1,005,379	1,929,693	1,503,831	2,645,894
North Carolina	1,749,352	11,769,310	1,608,890	10,038,120	126,568	551,055	125,422	121,304	38,941	268,444	114,464	167,576	168,212	287,848
North Dakota	219,437	1,333,854	164,953	892,414	16,213	76,093	56,381	174,222	7,306	45,094	43,584	38,659	28,987	16,805
Ohio	4,072,287	33,357,610	3,672,867	28,095,456	296,801	1,658,166	137,274	161,087	87,555	577,665	359,703	609,345	610,931	823,880
Oklahoma	876,863	6,086,160	777,021	5,048,690	103,293	347,484	87,174	23,488	20,730	90,572	99,575	163,105	89,155	109,203
Oregon	783,705	6,030,235	676,271	4,857,049	76,388	386,430	37,031	5,860	27,247	156,564	147,299	190,466	142,965	119,778
Pennsylvania	4,569,714	35,390,223	4,157,280	29,727,494	321,797	1,820,583	69,663	86,916	98,574	687,338	443,360	624,153	703,919	1,127,004
Rhode Island	367,882	2,676,574	344,408	2,283,557	24,083	139,771	(*)	(*)	4,685	40,674	31,713	48,950	55,103	78,493
South Carolina	844,622	5,322,754	780,941	4,642,092	61,845	270,299	38,992	11,363	15,348	104,507	52,090	86,775	70,472	83,631
South Dakota	239,439	1,391,924	186,115	995,992	25,519	90,170	56,860	110,917	5,975	33,259	64,143	54,596	40,736	15,543
Tennessee	1,338,285	9,061,719	1,214,232	7,686,206	102,967	467,820	121,715	15,506	43,126	253,732	96,022	173,490	121,864	165,374
Texas	3,949,350	28,832,853	3,530,643	23,807,453	416,258	1,605,477	237,499	41,013	113,677	639,889	406,886	876,763	480,841	606,876
Utah	355,184	2,582,752	322,462	2,216,987	32,496	111,118	16,443	4,946	11,907	64,328	58,234	65,159	57,019	49,243
Vermont	165,669	1,145,290	145,430	926,612	15,959	72,538	5,507	9,446	(*)	(*)	22,116	28,187	24,161	39,721
Virginia	1,651,213	12,867,456	1,531,901	11,221,987	110,169	536,036	59,885	16,918	32,747	178,380	141,353	219,872	232,260	296,595
Washington	1,284,089	10,620,822	1,145,503	8,742,013	119,091	604,084	42,007	52,821	40,051	197,751	202,297	250,597	218,129	210,089
West Virginia	568,098	3,882,756	526,596	3,271,538	44,377	211,127	15,018	1,755	17,382	75,130	38,307	47,871	69,474	82,222
Wisconsin	1,664,977	12,675,790	1,473,313	10,573,952	125,474	621,791	121,178	210,071	31,690	199,292	234,372	258,860	271,464	298,976
Wyoming	123,989	874,576	100,153	629,851	12,829	61,962	8,816	13,953	6,736	26,697	29,659	33,408	22,400	37,328
Puerto Rico[1]	35,548	190,424	33,515	185,866	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Office of International Operations[2]	182,262	1,414,617	140,955	1,054,224	5,396	19,062	(*)	(*)	3,189	2,938	37,666	105,020	55,669	118,545
REGION														
Central	10,839,779	88,527,943	9,827,334	74,779,273	813,891	4,419,397	499,783	532,930	231,085	1,446,282	1,017,099	1,446,206	1,562,873	2,047,363
Mid-Atlantic	11,177,152	91,564,252	10,212,524	77,240,574	749,351	4,315,930	166,297	124,510	256,765	1,618,459	1,153,478	1,801,228	1,852,104	2,844,553
Midwest	11,399,277	89,788,690	9,883,220	72,657,748	892,995	4,312,236	982,286	2,268,606	325,225	1,870,995	1,677,906	2,213,854	1,968,740	2,243,074
North-Atlantic	12,059,592	104,546,370	10,878,214	84,517,358	832,328	5,021,324	76,904	57,421	313,679	2,142,078	1,572,866	2,882,959	2,447,524	4,275,489
Southeast	9,557,316	66,434,961	8,578,895	55,236,286	752,947	3,380,551	524,835	126,810	247,855	1,511,423	847,614	1,597,297	1,113,532	1,798,703
Southwest	8,634,918	61,488,543	7,643,909	50,482,204	895,772	3,436,248	584,256	343,827	250,371	1,359,907	963,932	1,714,492	1,096,559	1,246,328
Western	11,959,070	99,645,818	10,674,989	82,819,926	1,131,220	5,457,067	268,789	110,100	421,774	1,913,222	1,877,302	2,843,490	2,053,655	2,337,646
Other areas[3]	217,810	1,605,039	174,470	1,240,091	5,501	21,547	894	1,615	3,207	3,762	37,943	105,233	56,963	118,754

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

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

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

States and regions	Domestic and foreign dividends received—Con.		Interest received		Rent net income less loss		Royalty net income less loss		Estates and trusts income less loss		Pension and annuity income received			
	Dividends in adjusted gross income										Total		Taxable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
United States, total	7,646,907	15,725,613	32,108,046	19,628,697	6,350,851	2,647,924	538,615	698,720	612,399	1,422,817	3,380,632	8,451,440	3,237,254	6,903,961
STATE														
Alabama	51,006	96,907	312,948	144,459	79,186	46,561	3,385	1,482	8,198	23,814	31,148	69,984	31,019	65,880
Alaska	(*)	(*)	36,348	18,443	12,608	-1,482	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Arizona	61,244	152,730	232,949	156,317	52,098	10,170	2,930	3,547	5,910	19,087	27,190	87,336	24,931	78,287
Arkansas	34,876	41,482	167,663	116,176	65,836	73,533	5,401	7,405	4,161	8,633	19,089	39,978	18,770	39,020
California	825,759	1,499,238	3,403,263	2,488,238	763,177	-16,923	53,509	46,626	60,001	146,983	341,526	912,511	326,219	784,757
Colorado	99,805	153,281	358,614	203,173	77,601	56,400	7,142	15,147	4,791	17,437	35,550	72,780	35,126	68,297
Connecticut	214,529	636,232	743,539	501,853	104,811	10,625	3,053	5,056	22,313	52,104	80,431	318,322	76,074	207,306
Delaware	32,734	151,767	81,774	45,397	13,010	7,045	(*)	(*)	4,087	14,906	9,643	16,777	9,643	16,538
District of Columbia	24,836	102,006	74,955	66,755	14,287	5,888	(*)	(*)	4,180	6,826	16,279	62,650	16,034	57,315
Florida	297,130	818,096	1,005,486	877,192	174,619	119,797	7,489	4,566	32,288	83,857	214,976	633,311	212,063	502,559
Georgia	86,992	219,244	419,605	255,922	109,724	63,297	2,064	2,192	7,594	28,956	46,258	97,861	45,515	89,932
Hawaii	33,608	52,990	166,446	69,923	21,211	14,027	(*)	(*)	(*)	(*)	10,978	23,093	10,583	20,451
Idaho	25,418	32,021	102,994	57,865	26,376	10,740	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Illinois	510,607	1,000,523	2,092,662	1,326,573	402,262	238,752	39,462	1,929	39,418	97,920	226,924	527,522	215,712	409,925
Indiana	145,086	255,195	735,392	419,436	142,814	86,474	5,339	8,715	12,170	32,694	75,563	150,221	70,170	135,756
Iowa	107,689	100,970	492,729	279,045	126,132	133,213	2,265	2,809	11,558	15,555	31,838	47,139	31,838	42,519
Kansas	83,566	102,668	332,403	203,685	135,231	103,673	29,090	32,502	5,174	5,925	27,699	46,257	25,217	30,618
Kentucky	70,937	131,169	312,003	163,558	77,671	46,416	5,988	1,260	6,345	9,000	26,834	45,948	26,666	41,438
Louisiana	62,748	119,357	356,679	197,331	116,923	74,206	42,394	81,001	9,359	8,320	24,907	73,496	23,260	65,604
Maine	31,650	79,719	162,741	75,402	18,856	8,748	(*)	(*)	2,314	8,197	18,888	50,862	18,525	47,271
Maryland	144,334	311,794	659,329	332,911	101,285	30,617	6,669	7,119	13,024	37,642	65,298	229,125	63,882	185,420
Massachusetts	267,977	653,209	1,195,804	726,413	206,364	38,409	2,955	4,956	22,992	45,661	150,403	366,074	143,903	343,071
Michigan	340,313	666,571	1,426,064	836,869	213,631	106,187	13,112	7,010	17,833	37,644	147,162	355,728	142,296	315,076
Minnesota	162,283	237,039	682,576	377,582	138,983	71,881	4,052	41,424	9,855	13,759	54,260	111,330	54,260	104,550
Mississippi	42,183	53,164	150,487	79,724	49,576	21,690	6,453	9,779	(*)	(*)	22,328	56,420	21,974	50,989
Missouri	162,705	337,621	635,145	387,174	144,240	69,426	8,520	7,261	7,228	14,885	56,548	94,403	56,546	87,326
Montana	24,152	29,777	117,818	84,634	36,245	28,071	4,485	9,672	(*)	(*)	(*)	(*)	(*)	(*)
Nebraska	63,696	84,127	288,976	188,411	87,605	97,196	8,282	9,503	5,471	7,787	24,550	52,840	24,502	42,723
Nevada	11,280	28,456	80,600	39,491	10,734	858	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
New Hampshire	34,460	56,767	136,263	89,925	19,847	8,505	(*)	(*)	4,775	3,778	11,060	20,136	9,797	17,410
New Jersey	420,486	761,001	1,343,948	867,104	186,375	16,334	5,871	2,713	22,302	42,916	158,648	492,951	153,101	319,678
New Mexico	24,054	27,866	110,029	61,177	31,153	26,424	8,492	10,747	(*)	(*)	18,240	42,999	14,204	33,862
New York	1,009,477	2,487,321	3,776,967	2,698,127	535,816	62,289	21,563	31,029	66,279	170,628	357,067	1,065,197	340,107	715,467
North Carolina	97,321	273,554	495,876	230,744	124,332	75,302	4,591	4,139	10,879	18,531	39,333	75,381	37,034	69,964
North Dakota	17,157	14,556	95,957	41,707	39,267	57,999	8,025	6,775	(*)	(*)	(*)	(*)	(*)	(*)
Ohio	377,172	768,608	1,860,969	976,654	321,660	151,543	18,358	8,268	24,538	77,519	207,557	460,678	196,151	383,972
Oklahoma	48,722	101,525	276,830	165,706	90,972	57,001	43,276	67,829	12,942	27,577	33,740	71,759	32,944	61,727
Oregon	89,404	107,244	390,580	244,061	75,221	43,600	(*)	(*)	8,654	9,959	37,563	54,851	36,968	49,407
Pennsylvania	460,092	1,054,534	1,925,208	908,747	278,104	83,848	10,549	4,875	36,249	84,133	222,193	481,775	215,638	437,096
Rhode Island	36,673	73,071	186,245	77,174	43,189	3,703	(*)	(*)	(*)	(*)	9,395	16,562	9,170	16,086
South Carolina	41,157	78,165	244,596	107,917	54,663	30,626	2,229	1,027	2,563	4,291	16,458	39,340	15,779	31,084
South Dakota	28,636	12,458	103,570	57,456	39,918	37,498	(*)	(*)	(*)	(*)	11,701	19,260	11,701	17,028
Tennessee	73,063	154,627	396,492	208,970	96,372	59,055	3,610	1,937	7,664	19,659	37,452	78,332	36,973	72,301
Texas	279,409	558,580	1,278,778	800,050	376,050	184,666	110,858	249,241	42,784	113,748	136,690	326,714	129,007	269,442
Utah	31,099	44,455	142,573	62,364	25,937	4,733	(*)	(*)	(*)	(*)	11,239	23,808	11,022	22,764
Vermont	17,823	37,258	74,606	40,843	8,490	2,584	(*)	(*)	(*)	(*)	11,350	23,159	11,141	22,255
Virginia	141,581	276,594	618,044	273,591	111,790	58,499	2,693	2,036	12,279	18,624	58,550	180,475	56,189	149,698
Washington	136,681	189,296	622,851	377,864	129,544	46,860	4,996	10,341	13,369	27,662	67,218	131,106	60,139	114,706
West Virginia	41,367	75,144	191,947	97,937	41,904	21,386	7,519	1,417	2,326	8,613	33,989	75,558	28,142	66,894
Wisconsin	157,061	276,340	856,582	390,735	157,888	46,788	4,120	1,441	14,263	16,063	82,410	156,766	76,649	136,995
Wyoming	14,508	34,843	60,295	54,261	19,484	6,872	5,547	9,043	(*)	(*)	(*)	(*)	(*)	(*)
Puerto Rico[1]	(*)	(*)	3,106	508	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)
Office of International Operations[2]	45,692	112,008	87,742	75,122	18,504	6,390	1,947	1,811	2,603	7,197	12,475	34,863	12,379	32,430
REGION														
Central	974,875	1,896,688	4,526,375	2,494,454	797,680	412,007	50,316	26,669	63,212	165,470	491,105	1,088,132	463,425	943,136
Mid-Atlantic	1,224,063	2,657,696	4,703,258	2,494,504	704,851	202,231	26,478	18,523	92,121	205,048	530,611	1,463,752	514,487	1,165,745
Midwest	1,209,834	2,063,636	5,248,197	3,048,682	1,136,295	752,755	76,536	28,350	90,480	169,475	491,651	1,015,121	474,628	846,154
North-Atlantic	1,612,589	4,023,575	6,276,165	4,209,737	937,373	134,863	28,566	45,228	121,012	286,705	638,594	1,860,310	608,717	1,368,866
Southeast	688,852	1,693,758	3,025,490	1,904,928	688,472	416,327	29,821	25,122	70,070	182,545	407,953	1,050,628	400,357	882,707
Southwest	647,688	1,139,603	2,941,291	1,801,559	913,250	582,773	252,200	472,915	80,121	184,242	299,288	682,547	281,433	574,037
Western	1,242,020	2,138,470	5,296,422	3,599,199	1,153,151	140,654	72,751	80,098	92,780	222,133	506,922	1,252,606	479,795	1,087,406
Other areas[3]	46,986	112,189	90,848	75,630	19,779	6,314	1,947	1,811	2,603	7,197	14,508	38,335	14,412	35,903

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

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

[Taxable and nontaxable returns—Money amounts in thousands of dollars]

States and regions	Standard deduction						Itemized deductions		Taxable income		Surcharge		Income tax after credits	
	Total		Minimum		10 percent									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
United States, total	40,176,448	21,624,581	22,389,455	8,964,720	17,786,993	12,659,868	34,929,599	80,279,961	64,215,950	388,816,571	52,263,778	7,693,271	63,718,097	86,568,751
STATE														
Alabama	527,340	268,938	353,624	156,446	173,716	112,492	518,211	1,020,429	843,767	4,307,810	647,438	78,469	838,797	901,512
Alaska	47,033	27,861	21,502	7,728	25,531	20,133	41,641	108,824	77,667	667,725	70,954	13,504	77,647	149,535
Arizona	276,526	140,581	171,246	72,561	105,280	68,020	331,849	712,971	510,323	2,892,402	416,257	54,991	508,219	623,670
Arkansas	390,087	201,857	259,602	112,943	130,485	88,913	215,843	401,284	456,015	2,146,271	344,335	39,043	449,112	450,795
California	3,311,078	1,708,992	1,969,413	769,096	1,341,665	939,896	4,452,280	12,128,215	6,727,226	42,000,600	5,427,384	831,454	6,674,697	9,355,085
Colorado	401,957	202,191	244,084	93,498	157,873	108,693	402,190	909,393	671,039	3,846,511	522,705	72,838	666,980	829,728
Connecticut	740,654	434,583	316,652	115,413	424,002	319,170	577,344	1,593,935	1,153,497	8,626,731	1,002,411	184,519	1,143,892	2,054,421
Delaware	123,059	65,436	66,982	25,443	56,077	39,993	77,661	215,601	175,331	1,204,993	150,583	26,443	175,250	295,128
District of Columbia	181,297	99,780	91,667	34,708	89,630	65,072	103,446	262,896	245,277	1,569,435	190,117	33,914	240,523	379,965
Florida	1,237,112	645,072	767,119	318,142	469,993	326,930	1,189,473	2,559,306	2,024,205	11,481,341	1,540,492	232,138	1,998,679	2,635,564
Georgia	852,293	441,826	488,737	203,583	363,556	238,243	653,913	1,465,203	1,253,430	7,015,380	1,014,613	134,770	1,246,184	1,536,951
Hawaii	169,415	83,329	105,418	38,796	63,997	44,534	120,827	331,564	247,238	1,571,882	203,151	30,988	247,238	347,918
Idaho	142,828	74,640	99,161	43,267	43,667	31,373	103,047	201,063	205,776	958,763	149,791	16,635	197,779	193,789
Illinois	2,461,492	1,422,220	1,187,093	469,705	1,274,399	952,515	1,986,941	4,474,621	3,941,551	26,666,611	3,326,398	547,831	3,907,864	6,109,376
Indiana	1,147,956	656,681	546,218	218,415	601,738	438,266	735,817	1,515,576	1,661,421	10,043,402	1,385,188	192,899	1,649,572	2,169,216
Iowa	623,238	329,479	363,176	147,076	260,062	182,403	433,257	794,940	850,319	4,724,268	693,416	87,686	833,882	986,003
Kansas	424,040	223,079	271,620	114,425	152,420	108,654	398,157	751,868	677,640	3,729,303	532,191	70,568	669,225	797,143
Kentucky	599,827	320,534	354,854	155,806	244,973	164,728	439,410	816,973	864,824	4,431,850	691,967	81,433	861,566	930,369
Louisiana	588,557	322,939	369,986	162,184	218,571	160,756	490,108	1,028,760	901,528	4,777,486	680,077	90,843	896,445	1,045,653
Maine	225,215	119,903	133,851	57,786	91,364	62,118	143,463	270,980	317,907	1,513,939	253,905	26,962	317,861	313,365
Maryland	876,760	456,418	501,623	196,752	375,137	259,666	750,383	1,954,077	1,413,464	9,133,859	1,148,226	180,428	1,406,040	2,036,109
Massachusetts	1,271,330	674,020	664,258	242,711	607,072	431,309	1,051,266	2,559,803	2,024,465	12,552,883	1,694,649	252,016	2,003,385	2,823,903
Michigan	1,585,746	852,305	824,550	298,876	761,196	553,429	1,649,571	3,673,692	2,850,102	19,326,421	2,379,339	388,281	2,833,745	4,342,731
Minnesota	720,037	357,080	417,101	160,317	302,936	196,763	685,454	1,534,126	1,191,624	6,605,984	937,460	126,293	1,168,450	1,422,540
Mississippi	321,616	160,749	238,921	108,853	82,695	51,896	268,834	629,039	428,132	1,948,639	311,002	34,575	425,271	403,131
Missouri	896,013	460,244	548,194	219,775	347,819	240,470	798,310	1,590,936	1,405,825	8,281,856	1,143,232	162,954	1,394,042	1,839,681
Montana	143,823	77,999	73,647	30,128	70,176	47,871	104,746	195,054	210,435	1,085,515	174,223	19,442	208,258	220,478
Nebraska	329,154	181,398	188,805	77,614	140,349	103,783	232,744	443,420	477,727	2,501,826	358,483	46,520	465,820	527,579
Nevada	109,160	64,559	52,272	20,277	56,888	44,282	87,322	215,166	173,180	1,225,763	146,829	27,095	171,272	301,723
New Hampshire	204,465	111,055	104,900	36,931	99,565	74,124	83,014	158,524	246,394	1,318,882	199,147	25,015	243,226	281,511
New Jersey	1,401,560	769,575	732,071	266,010	669,489	503,565	1,395,308	3,377,048	2,448,320	16,835,638	2,057,263	347,154	2,431,620	3,881,963
New Mexico	187,941	100,419	129,394	58,290	58,547	42,129	140,759	274,845	251,730	1,309,119	177,908	23,895	246,185	275,533
New York	3,302,505	1,739,501	1,808,021	712,209	1,494,484	1,027,293	3,833,096	10,830,752	6,278,563	41,493,948	5,263,893	874,858	6,241,356	9,789,408
North Carolina	1,008,474	517,478	615,504	251,757	392,970	265,721	728,655	1,501,991	1,424,495	7,117,138	1,109,415	130,293	1,418,674	1,496,486
North Dakota	141,758	77,630	94,065	42,317	47,693	35,312	73,696	133,322	179,994	789,910	125,674	13,686	175,320	155,464
Ohio	2,419,082	1,386,952	1,122,264	422,901	1,296,818	964,051	1,620,792	3,291,852	3,554,846	22,449,195	3,000,385	442,731	3,527,825	4,963,915
Oklahoma	467,124	247,368	271,257	113,877	195,867	133,491	402,095	774,844	697,561	3,763,321	549,365	70,732	693,543	806,372
Oregon	391,711	212,055	224,925	88,816	166,786	123,238	382,543	814,019	669,650	3,841,252	543,214	72,718	665,011	819,428
Pennsylvania	2,482,762	1,348,050	1,289,604	495,496	1,193,158	852,554	2,047,071	4,007,214	3,943,125	23,385,614	3,311,679	459,861	3,926,965	5,163,902
Rhode Island	223,714	111,837	125,589	45,579	98,125	66,258	144,014	289,876	323,971	1,756,450	266,041	34,009	323,971	386,769
South Carolina	491,969	242,971	330,634	140,742	161,335	102,229	345,172	670,381	673,196	3,171,277	512,685	56,796	672,227	655,746
South Dakota	155,047	85,927	91,171	41,107	63,876	44,820	80,655	132,010	173,937	811,865	131,899	14,310	170,244	162,352
Tennessee	804,048	425,584	485,331	210,512	318,717	215,072	523,093	1,004,043	1,102,827	5,627,484	839,951	106,223	1,098,796	1,220,807
Texas	2,446,164	1,354,796	1,441,379	620,897	1,004,785	733,900	1,458,074	3,143,955	3,193,889	18,512,952	2,490,641	367,781	3,168,268	4,139,124
Utah	149,452	69,106	112,786	41,932	36,666	27,174	203,569	449,657	284,689	1,462,971	223,609	26,083	284,111	298,845
Vermont	93,703	47,759	57,562	22,351	36,141	25,409	70,284	139,409	136,527	708,817	108,523	13,112	136,197	148,163
Virginia	921,315	495,728	505,339	213,742	415,976	281,987	712,162	1,539,593	1,415,458	8,322,013	1,148,290	158,819	1,412,062	1,796,987
Washington	674,291	378,609	358,175	138,610	316,116	239,999	594,986	1,246,441	1,105,428	7,090,315	915,940	137,128	1,094,951	1,539,702
West Virginia	426,801	256,901	200,637	89,190	226,164	167,712	139,517	244,229	478,595	2,527,249	383,102	46,312	476,383	529,256
Wisconsin	851,477	453,058	477,360	181,941	374,117	271,117	785,710	1,647,847	1,389,918	8,079,861	1,162,323	151,771	1,379,659	1,699,651
Wyoming	72,452	41,635	34,108	14,955	38,344	26,680	49,474	87,641	100,832	560,170	87,691	10,458	100,522	117,900
Puerto Rico[1]	19,704	11,047	14,951	8,945	4,753	2,103	14,828	23,587	25,492	85,655	13,295	1,270	23,954	12,007
Office of International Operations[2]	114,286	64,848	71,052	33,289	43,234	31,559	57,524	137,167	135,578	956,037	105,029	22,738	129,332	204,402
REGION														
Central	6,179,412	3,473,372	3,048,523	1,185,187	3,130,889	2,288,185	4,585,107	9,542,321	9,409,788	58,778,117	7,839,981	1,151,655	9,349,091	12,935,487
Mid-Atlantic	5,986,753	3,234,986	3,187,286	1,232,150	2,799,467	2,002,836	5,086,031	11,356,428	9,640,975	60,451,552	8,006,158	1,206,619	9,592,460	13,554,054
Midwest	6,178,216	3,367,035	3,366,965	1,339,852	2,811,251	2,027,183	5,076,767	10,751,222	9,610,895	58,462,182	7,878,885	1,151,051	9,495,281	12,902,644
North-Atlantic	6,061,586	3,238,659	3,210,833	1,232,979	2,850,753	2,005,681	5,902,481	15,843,277	10,481,324	67,971,650	8,788,569	1,410,489	10,409,888	15,797,541
Southeast	5,242,852	2,702,616	3,279,870	1,390,034	1,962,982	1,312,582	4,227,351	8,850,391	7,750,052	40,669,067	5,975,596	773,263	7,698,628	8,850,193
Southwest	4,978,322	2,694,284	3,021,430	1,291,067	1,956,892	1,403,217	3,556,700	7,372,590	6,950,234	38,645,131	5,384,913	746,154	6,890,280	8,462,248
Western	5,415,317	2,837,730	3,188,545	1,251,212	2,226,772	1,586,519	6,422,810	16,402,974	10,211,612	62,797,183	8,271,352	1,230,037	10,129,183	13,850,176
Other areas[3]	133,990	75,895	86,003	42,233	47,987	33,662	72,352	160,755	161,070	1,041,690	118,324	24,008	153,286	216,410

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Returns of bona fide residents of Puerto Rico, whether U. S. Citizens or Aliens. [2]Returns of U. S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.
[3]Puerto Rico and Office of International Operations. [4]Deficit amount.
NOTE: Amount detail may not add to total because of rounding.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
UNITED STATES TOTAL	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	75,844,914	[1]603,601,615	67,873,555	498,973,455	42,449,565	[1]471,074,835	38,126,903	389,904,134	206,212,477	196,761,234
No adjusted gross income	457,421	[2]2,041,697	192,290	1,057,104	274,087	[2]1,629,755	131,313	852,463	1,275,654	1,157,308
Under $600	3,990,308	1,318,757	3,681,518	1,363,431	251,722	87,468	130,334	124,147	4,869,910	4,640,365
$600 under $1,000	3,314,076	2,646,612	2,892,445	2,289,413	271,582	218,837	148,507	136,060	4,338,419	4,039,978
$1,000 under $2,000	7,282,741	10,815,338	5,944,668	8,621,511	1,157,269	1,768,017	707,362	1,072,166	11,649,702	10,234,789
$2,000 under $3,000	5,889,223	14,658,020	4,812,306	11,460,928	1,547,168	3,921,209	1,081,349	2,527,354	11,421,920	9,895,477
$3,000 under $4,000	5,381,437	18,751,530	4,544,217	15,226,435	1,854,313	6,489,893	1,412,867	4,642,043	11,796,658	10,557,791
$4,000 under $5,000	5,097,433	22,911,169	4,490,406	19,355,134	2,213,432	9,989,935	1,854,713	7,893,693	12,590,090	11,775,858
$5,000 under $6,000	4,832,723	26,545,850	4,361,883	23,041,231	2,387,753	13,162,788	2,105,825	11,019,012	12,624,542	11,919,927
$6,000 under $7,000	4,568,550	29,674,758	4,198,261	26,390,067	2,761,805	17,961,166	2,528,193	15,823,476	13,092,212	12,618,288
$7,000 under $8,000	4,695,001	35,184,850	4,390,441	31,727,645	3,181,675	23,888,847	2,976,260	21,464,612	14,463,674	14,052,796
$8,000 under $9,000	4,384,754	37,228,832	4,156,963	34,033,399	3,328,039	28,284,492	3,172,492	26,049,716	14,400,434	14,087,378
$9,000 under $10,000	4,173,903	39,628,859	3,941,046	36,091,003	3,398,234	32,272,847	3,231,292	29,649,178	14,240,768	13,936,028
$10,000 under $15,000	13,645,005	165,561,814	13,029,045	151,551,856	12,227,937	148,908,016	11,762,865	137,796,621	49,215,287	48,419,132
$15,000 under $20,000	4,732,858	80,520,231	4,434,343	70,372,230	4,441,207	75,577,084	4,215,936	67,232,901	17,360,604	17,061,475
$20,000 under $25,000	1,536,643	33,951,442	1,361,222	26,420,739	1,441,196	31,842,784	1,300,957	25,422,769	5,681,389	5,532,171
$25,000 under $30,000	646,569	17,573,511	536,458	11,958,675	599,216	16,286,053	509,352	11,470,070	2,440,885	2,348,398
$30,000 under $50,000	805,977	30,127,209	609,679	15,802,029	739,774	27,677,469	577,710	15,114,455	3,133,846	2,983,708
$50,000 under $100,000	328,047	21,621,937	235,540	8,651,547	300,619	19,806,363	222,803	8,262,053	1,308,229	1,223,695
$100,000 under $200,000	63,607	8,308,249	46,828	2,558,243	56,597	7,386,225	43,920	2,430,695	241,282	218,367
$200,000 under $500,000	14,885	4,276,806	11,047	757,657	12,729	3,645,211	10,194	707,920	53,705	46,755
$500,000 under $1,000,000	2,532	1,698,818	1,952	152,240	2,150	1,443,828	1,783	140,767	8,986	7,823
$1,000,000 or more	1,221	2,638,722	997	90,938	991	2,086,058	876	71,963	4,281	3,727
Returns under $5,000	31,412,639	[1]69,059,728	26,557,850	59,373,956	7,569,573	[1]20,845,605	5,466,445	17,247,926	57,942,353	52,301,566
Returns $5,000 under $10,000	22,654,931	168,263,148	21,048,594	151,283,346	15,057,576	115,570,140	14,014,062	104,005,994	68,821,630	66,614,417
Returns $10,000 under $15,000	13,645,005	165,561,814	13,029,045	151,551,856	12,227,937	148,908,016	11,762,865	137,796,621	49,215,287	48,419,132
Returns $15,000 or more	8,132,339	200,716,925	7,238,066	136,764,297	7,594,479	185,751,074	6,883,531	130,853,593	30,233,207	29,426,119

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
UNITED STATES TOTAL	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	64,215,950	388,816,571	52,263,778	7,693,271	63,718,097	86,568,751	66,719,067	492,402,315	51,738,226	380,789,420	32,302,176	111,613,388
No adjusted gross income	-	-	-	-	-	-	185,040	1,041,518	142,305	840,637	78,962	200,882
Under $600	-	-	-	-	-	-	3,613,043	1,363,051	1,957,296	800,760	1,667,785	562,291
$600 under $1,000	660,500	36,247	(*)	(*)	658,874	5,103	2,823,334	2,243,701	1,631,417	1,314,418	1,210,274	929,283
$1,000 under $2,000	5,212,087	2,723,402	326,528	1,139	5,136,426	384,842	5,771,960	8,354,418	3,727,867	5,417,993	2,152,469	2,936,425
$2,000 under $3,000	4,618,874	5,722,980	3,054,839	51,716	4,482,105	878,717	4,677,479	11,235,158	2,889,898	6,833,598	2,068,313	4,401,559
$3,000 under $4,000	4,829,717	8,709,508	3,141,732	104,270	4,723,728	1,424,920	4,425,405	14,863,203	2,677,380	8,639,992	2,140,303	6,223,213
$4,000 under $5,000	4,751,133	11,724,065	3,448,934	146,903	4,690,137	1,982,241	4,401,043	18,975,228	2,790,134	11,328,733	2,169,117	7,646,496
$5,000 under $6,000	4,686,393	14,703,873	3,856,326	202,884	4,642,788	2,546,006	4,292,108	22,766,500	2,928,062	14,619,567	2,044,443	8,146,933
$6,000 under $7,000	4,506,167	17,097,285	3,985,579	256,446	4,475,826	3,053,894	4,125,364	25,934,285	3,201,186	18,648,319	1,871,321	7,285,968
$7,000 under $8,000	4,662,910	20,870,958	4,404,166	332,154	4,645,916	3,812,272	4,351,136	31,413,534	3,583,254	23,893,769	1,909,989	7,519,766
$8,000 under $9,000	4,371,753	22,481,688	4,240,140	371,390	4,366,526	4,173,403	4,121,701	33,636,438	3,610,563	26,881,976	1,852,015	6,754,463
$9,000 under $10,000	4,162,629	24,595,646	4,109,135	419,129	4,158,334	4,625,752	3,912,168	35,803,925	3,571,545	29,225,531	1,848,794	6,578,395
$10,000 under $15,000	13,630,919	109,870,292	13,585,273	1,959,359	13,621,037	21,565,313	12,917,954	150,360,451	12,231,992	121,489,289	7,245,371	28,871,188
$15,000 under $20,000	4,728,622	57,664,912	4,717,922	1,116,209	4,725,163	12,263,490	4,390,303	69,773,061	4,226,108	54,733,330	2,771,863	15,040,143
$20,000 under $25,000	1,535,054	25,303,032	1,532,644	533,054	1,533,658	5,847,975	1,335,474	26,052,104	1,275,513	21,160,462	760,961	4,891,657
$25,000 under $30,000	646,118	13,380,296	644,904	305,690	645,701	3,350,758	524,708	11,731,353	498,627	10,061,263	241,901	1,670,093
$30,000 under $50,000	804,595	23,453,964	802,671	626,088	803,821	6,848,898	578,363	15,283,082	538,425	13,889,740	203,098	1,393,348
$50,000 under $100,000	326,885	17,265,114	326,545	615,205	326,556	6,723,479	218,894	8,307,197	205,464	7,870,934	55,129	436,280
$100,000 under $200,000	63,228	6,563,806	63,140	298,794	63,175	3,266,904	41,698	2,375,673	39,742	2,280,994	8,144	94,682
$200,000 under $500,000	14,716	3,273,828	14,706	171,063	14,686	1,867,243	9,419	678,604	9,063	654,559	1,545	24,047
$500,000 under $1,000,000	2,479	1,304,007	2,476	70,313	2,472	765,220	1,630	132,965	1,572	129,698	250	3,269
$1,000,000 or more	1,171	2,069,671	1,171	111,442	1,168	1,182,321	843	76,866	813	73,858	129	3,008
Returns under $5,000	20,072,311	28,916,201	9,976,980	304,052	19,691,270	4,675,823	25,897,304	58,076,277	15,816,297	35,176,131	11,487,223	22,900,149
Returns $5,000 under $10,000	22,389,852	99,749,449	20,595,346	1,582,003	22,289,390	18,211,327	20,802,477	149,554,682	16,894,610	113,269,162	9,526,562	36,285,525
Returns $10,000 under $15,000	13,630,919	109,870,292	13,585,273	1,959,359	13,621,037	21,565,313	12,917,954	150,360,451	12,231,992	121,489,289	7,245,371	28,871,188
Returns $15,000 or more	8,122,868	150,280,629	8,106,179	3,847,857	8,116,400	42,116,288	7,101,332	134,410,905	6,795,327	110,854,838	4,043,020	23,556,527

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALABAMA										
Total	1,054,293	[1]7,244,608	971,359	6,314,315	678,235	[1]6,027,366	625,631	5,267,626	3,050,596	2,963,490
No adjusted gross income	8,742	[2]19,343	(*)	(*)	5,606	[2]13,772	(*)	(*)	21,776	21,356
Under $600	67,896	24,675	63,628	23,170	12,767	7,932	9,040	6,442	81,058	80,137
$600 under $1,000	42,879	34,694	36,819	29,196					67,318	61,208
$1,000 under $2,000	107,908	166,473	90,680	142,413	33,725	51,294	24,325	37,636	209,029	190,594
$2,000 under $3,000	94,226	235,032	82,825	200,593	41,262	104,289	33,351	80,789	202,568	188,061
$3,000 under $4,000	79,280	275,116	76,565	263,038	36,664	126,801	34,400	116,747	210,285	204,665
$4,000 under $5,000	81,344	360,884	74,515	321,962	48,453	214,665	42,016	186,011	287,537	278,306
$5,000 under $6,000	57,382	317,020	55,580	305,270	45,701	251,460	43,946	240,654	202,697	201,842
$6,000 under $7,000	91,823	596,379	85,138	537,332	70,958	463,616	67,597	425,540	293,829	281,893
$7,000 under $8,000	69,415	522,202	66,083	483,530	51,941	390,907	50,743	372,949	233,763	229,825
$8,000 under $9,000	61,084	522,371	60,157	510,768	56,605	485,164	55,985	474,959	206,556	206,481
$9,000 under $10,000	68,684	651,071	67,830	636,985	62,685	593,534	61,831	580,441	224,031	222,369
$10,000 under $15,000	151,701	1,834,883	145,278	1,727,858	144,320	1,744,606	138,440	1,651,645	543,728	537,755
$15,000 under $20,000	42,035	713,021	38,878	612,533	40,134	681,353	37,987	602,230	151,935	149,127
$20,000 under $25,000	14,462	319,966	13,285	249,958	13,517	298,656	12,343	236,319	54,036	52,433
$25,000 under $30,000	5,402	147,160	3,898	76,389	4,817	131,258	3,756	72,480	21,125	19,910
$30,000 under $50,000	6,461	246,651	4,554	93,150	5,771	222,534	4,371	86,863	25,096	24,113
$50,000 under $100,000	2,956	191,387	1,994	58,335	2,743	176,468	1,866	54,833	11,837	11,234
$100,000 under $200,000	508	66,809	360	18,142	471	61,678	349	17,590	1,991	1,836
$200,000 under $500,000	95	27,297	77	4,895	85	24,061	72	4,712	363	310
$500,000 under $1,000,000	7	4,809	5	346	7	4,809	5	346	27	24
$1,000,000 or more	3	6,053	3	164	3	6,053	3	164	11	11
Returns under $5,000	482,275	[1]1,077,531	428,239	998,658	178,477	[1]491,210	146,337	445,902	1,079,571	1,024,327
Returns $5,000 under $10,000	348,388	2,609,041	334,788	2,473,886	287,890	2,184,680	280,102	2,094,542	1,160,876	1,142,410
Returns $10,000 under $15,000	151,701	1,834,883	145,278	1,727,858	144,320	1,744,606	138,440	1,651,645	543,728	537,755
Returns $15,000 or more	71,929	1,723,153	63,054	1,113,913	67,548	1,606,870	60,752	1,075,537	266,421	258,998

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
ALABAMA												
Total	843,767	4,307,810	647,438	78,469	838,797	901,512	960,052	6,210,002	785,577	4,821,858	437,312	1,388,144
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	-	-	63,628	23,282	45,347	16,395	18,281	6,887
$600 under $1,000	73,154	37,721	-	-	70,854	5,066	125,837	171,222	84,011	111,534	47,426	59,689
$1,000 under $2,000			42,330	560								
$2,000 under $3,000	75,750	78,838			74,087	11,902	78,887	186,590	54,268	129,702	34,158	56,888
$3,000 under $4,000	62,676	105,721	35,396	1,177	61,966	17,349	74,881	247,769	49,677	153,207	31,211	94,561
$4,000 under $5,000	66,001	137,939	39,148	1,416	66,001	22,660	74,515	315,133	57,653	237,728	24,000	77,405
$5,000 under $6,000	53,860	137,940	36,474	1,535	53,648	22,876	55,580	302,938	49,215	259,029	15,538	43,909
$6,000 under $7,000	91,802	317,017	77,154	4,251	91,802	54,218	83,910	517,933	71,426	393,008	37,362	124,925
$7,000 under $8,000	67,733	289,583	65,921	4,472	67,713	52,238	65,989	481,522	51,141	332,618	34,112	148,903
$8,000 under $9,000	61,082	305,715	60,988	4,923	61,082	54,776	60,157	509,201	55,653	396,810	37,207	112,392
$9,000 under $10,000	68,517	408,098	66,855	6,821	68,517	75,720	67,643	628,818	63,965	483,065	37,880	145,753
$10,000 under $15,000	151,536	1,198,879	151,535	21,083	151,477	231,559	145,064	1,718,835	142,057	1,390,178	84,774	328,657
$15,000 under $20,000	41,796	504,888	41,787	9,679	41,795	106,395	38,662	609,578	37,124	482,936	25,173	126,642
$20,000 under $25,000	14,462	238,566	14,462	5,033	14,461	54,990	12,505	236,997	12,002	198,659	5,941	38,338
$25,000 under $30,000	5,381	111,892	5,371	2,606	5,380	28,645	3,529	71,933	3,354	63,813	1,683	8,120
$30,000 under $50,000	6,461	192,466	6,461	5,201	6,459	56,759	4,309	91,820	3,973	82,057	1,538	9,763
$50,000 under $100,000	2,946	156,211	2,946	5,535	2,946	60,620	1,816	56,887	1,697	53,704	427	3,183
$100,000 under $200,000	505	55,118	505	2,540	505	27,808	334	17,389	314	17,000	69	389
$200,000 under $500,000	95	21,951	95	1,172	94	12,837	71	4,630	68	4,524	19	106
$500,000 under $1,000,000	7	3,866	7	193	7	2,099	4	340	4	340	1	-
$1,000,000 or more	3	5,404	3	272	3	2,995	3	148	3	105	2	42
Returns under $5,000	277,581	360,218	116,874	3,153	272,908	56,977	420,476	961,033	293,581	664,013	155,586	297,020
Returns $5,000 under $10,000	342,994	1,458,353	307,392	22,001	342,762	259,828	333,279	2,440,411	291,400	1,864,529	162,099	575,883
Returns $10,000 under $15,000	151,536	1,198,879	151,535	21,083	151,477	231,559	145,064	1,718,835	142,057	1,390,178	84,774	328,657
Returns $15,000 or more	71,656	1,290,360	71,637	32,232	71,650	353,148	61,233	1,089,723	58,539	903,138	34,853	186,584

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
ALASKA	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	90,953	[1]935,682	87,848	837,995	52,559	[1]733,633	50,325	652,016	247,632	242,820
No adjusted gross income										
Under $600										
$600 under $1,000	17,339	[1]9,508	16,903	15,865					26,980	26,668
$1,000 under $2,000										
$2,000 under $3,000					7,601	[1]15,627	6,953	10,956		
$3,000 under $4,000	11,984	48,017	11,340	32,733					26,692	26,049
$4,000 under $5,000										
$5,000 under $6,000										
$6,000 under $7,000	12,060	73,556	11,567	70,357	5,003	31,984			26,300	22,459
$7,000 under $8,000							23,907	255,287		
$8,000 under $9,000										
$9,000 under $10,000	28,153	319,480	27,660	314,337	19,725	228,066			82,852	82,838
$10,000 under $15,000										
$15,000 under $20,000	11,815	200,006	11,451	191,743	10,878	184,410	10,748	180,542	44,851	44,851
$20,000 under $25,000	4,281	95,783	4,093	85,731	4,238	94,821	4,050	85,661	16,308	16,308
$25,000 under $30,000	2,333	63,096	2,252	55,336	2,214	62,551	2,252	55,336	9,493	9,493
$30,000 under $50,000	2,594	97,281	2,300	63,402	2,421	89,326	2,146	56,171	12,021	12,021
$50,000 under $100,000	352	22,038	251	6,946	341	21,133	240	6,550	1,948	1,948
$100,000 under $200,000	36	4,351	25	1,352	34	4,102	25	1,352	163	161
$200,000 under $500,000										
$500,000 under $1,000,000	6	2,565	6	193	4	1,614	4	161	24	24
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	29,323	[1]57,525	28,243	48,598	7,601	[1]15,626	6,953	10,957	53,672	52,717
Returns $5,000 under $10,000	21,603	160,262	21,033	155,830	10,704	84,456	10,134	81,380	52,743	48,888
Returns $10,000 under $15,000	18,610	232,774	18,194	228,864	14,024	175,594	13,773	173,906	56,409	56,409
Returns $15,000 or more	21,417	485,121	20,378	404,703	20,230	457,957	19,465	385,773	84,808	84,806

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
ALASKA	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	77,667	667,725	70,954	13,504	77,647	149,535	87,545	826,637	75,950	644,179	40,158	182,837
No adjusted gross income	-	-	-	-	-	-						
Under $600	-	-	-	-	-	-						
$600 under $1,000			-	-	-	-	16,903	15,857	13,353	13,187	-	-
$1,000 under $2,000			-	-							6,280	7,614
$2,000 under $3,000					16,322	4,821						
$3,000 under $4,000	16,323	28,668	15,842	685			11,339	31,930	9,574	26,986		
$4,000 under $5,000												
$5,000 under $6,000												
$6,000 under $7,000	11,939	50,298			11,939	9,255	11,567	70,355				
$7,000 under $8,000									33,345	274,633	21,448	105,473
$8,000 under $9,000			15,269	1,586								
$9,000 under $10,000	9,543	61,284			9,543	12,236	27,641	309,750				
$10,000 under $15,000	18,445	163,520	18,445	3,051	18,445	33,329						
$15,000 under $20,000	11,815	143,522	11,796	2,791	11,796	30,893	11,451	192,518	11,311	155,682	7,955	37,217
$20,000 under $25,000	4,281	72,010	4,281	1,487	4,281	16,292	4,036	85,628	3,992	71,350	1,998	14,279
$25,000 under $30,000	2,333	48,856	2,333	1,085	2,333	11,942	2,252	55,307	2,208	41,716	1,818	13,591
$30,000 under $50,000	2,594	76,975	2,594	1,998	2,594	21,862	2,093	57,730	1,920	53,932	537	3,798
$50,000 under $100,000	352	16,965	352	564	352	6,135	240	6,289	224	5,429	121	860
$100,000 under $200,000	36	3,575	36	155	36	1,696	20	1,183	20	1,183	-	-
$200,000 under $500,000												
$500,000 under $1,000,000	6	2,055	6	102	6	1,076	3	90	3	84	1	6
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	16,323	28,668	(*)	(*)	16,322	4,821	28,242	47,787	22,927	40,172	(*)	(*)
Returns $5,000 under $10,000	21,482	111,581	21,039	1,912	21,482	21,490	21,033	155,820	17,462	104,325	11,733	51,494
Returns $10,000 under $15,000	18,445	163,520	18,445	3,051	18,445	33,329	18,175	224,285	15,883	170,307	9,715	53,978
Returns $15,000 or more	21,417	363,956	21,398	8,183	21,398	89,895	20,095	398,745	19,678	329,375	12,430	69,751

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ARIZONA										
Total	614,078	[1]4,672,122	553,608	3,837,072	374,116	[1]3,770,261	338,405	3,138,295	1,755,168	1,684,932
No adjusted gross income	2,581	[2]31,037	(*)	(*)	(*)	(*)	(*)	(*)	7,352	6,829
Under $600	38,925	12,769	37,819	13,612	7,167	4,194	10,885	15,235	58,257	58,257
$600 under $1,000	16,973	13,118	15,608	11,867					22,877	21,942
$1,000 under $2,000	61,659	92,307	57,971	85,815	25,874	57,577	13,819	32,322	86,654	78,542
$2,000 under $3,000	40,778	99,349	34,424	83,618					98,338	89,207
$3,000 under $4,000	53,245	184,140	45,434	162,696	21,034	72,647	15,157	59,397	124,504	117,314
$4,000 under $5,000	43,240	191,782	36,290	162,359	24,653	109,934	23,492	105,989	113,413	109,670
$5,000 under $6,000	34,932	191,749	32,127	178,913	20,886	116,007	19,641	111,325	105,845	100,368
$6,000 under $7,000	50,429	325,543	44,958	278,708	33,714	216,642	31,365	193,288	153,990	148,996
$7,000 under $8,000	39,990	299,524	39,231	280,399	31,262	234,670	30,503	215,198	126,298	123,008
$8,000 under $9,000	29,407	248,997	23,653	202,258	21,929	185,497	19,608	164,209	101,386	96,079
$9,000 under $10,000	37,221	355,089	34,399	315,787	32,054	305,709	29,716	279,416	131,123	123,009
$10,000 under $15,000	103,356	1,229,656	97,592	1,106,216	96,120	1,147,924	92,522	1,051,530	392,412	385,050
$15,000 under $20,000	37,130	628,104	34,151	533,570	35,605	601,182	33,163	522,729	139,295	137,130
$20,000 under $25,000	12,186	268,954	10,599	199,356	11,254	248,013	9,824	185,487	46,226	44,769
$25,000 under $30,000	3,714	99,570	3,124	57,376	3,514	94,276	2,928	53,398	14,652	13,930
$30,000 under $50,000	5,437	203,522	3,677	94,606	4,746	177,191	3,331	82,544	21,018	19,955
$50,000 under $100,000	2,371	153,462	1,461	49,267	2,159	139,832	1,384	46,616	9,607	9,141
$100,000 under $200,000	386	49,916	247	11,800	336	42,645	234	11,201	1,504	1,376
$200,000 under $500,000	90	25,728	61	2,623	72	20,314	53	2,264	316	269
$500,000 under $1,000,000	16	10,219	10	610	14	8,771	10	610	60	53
$1,000,000 or more	12	19,662	7	445	10	15,852	6	392	41	38
Returns under $5,000	257,401	[1]562,428	228,311	525,140	80,441	[1]215,738	64,117	218,087	511,395	481,761
Returns $5,000 under $10,000	191,979	1,420,903	174,368	1,256,064	139,845	1,058,524	130,833	963,436	618,642	591,460
Returns $10,000 under $15,000	103,356	1,229,656	97,592	1,106,216	96,120	1,147,924	92,522	1,051,530	392,412	385,050
Returns $15,000 or more	61,342	1,459,135	53,337	949,652	57,710	1,348,075	50,933	905,242	232,719	226,661

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
ARIZONA												
Total	510,323	2,892,402	416,257	54,991	508,219	623,670	548,419	3,817,389	444,860	2,999,310	261,699	818,076
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	-	-	37,819	13,903	34,696	17,247	18,783	8,518
$600 under $1,000	(*)	(*)	-	-	(*)	(*)	15,608	11,862				
$1,000 under $2,000	48,069	24,292	(*)	(*)	48,069	3,325	56,410	86,412	40,437	59,943	16,284	26,469
$2,000 under $3,000	27,188	30,784	17,170	273	26,703	4,783	34,113	82,311	20,638	47,733	15,209	34,578
$3,000 under $4,000	44,469	77,137	27,528	836	42,905	12,535	43,873	156,554	29,203	101,279	19,975	55,275
$4,000 under $5,000	35,871	94,260	31,643	1,175	35,871	16,008	36,290	156,985	29,425	120,605	15,291	36,380
$5,000 under $6,000	33,060	93,881	24,883	1,303	33,060	16,398	31,816	176,198	20,269	98,276	21,396	77,922
$6,000 under $7,000	50,204	185,733	44,271	2,516	50,204	31,687	44,647	276,387	38,684	221,864	23,442	54,523
$7,000 under $8,000	39,989	165,404	39,004	2,559	39,989	29,616	39,229	275,304	35,607	229,907	18,915	45,397
$8,000 under $9,000	29,405	142,698	27,533	2,270	29,405	25,454	23,653	198,716	21,729	173,810	8,076	24,907
$9,000 under $10,000	37,221	217,166	37,221	3,589	37,221	40,107	34,399	315,804	30,655	263,863	14,052	51,942
$10,000 under $15,000	101,957	776,986	101,171	13,456	101,957	148,933	96,623	1,108,730	92,324	895,278	58,159	213,452
$15,000 under $20,000	37,127	443,305	37,043	8,511	37,127	93,638	34,041	538,266	32,700	405,168	23,914	133,098
$20,000 under $25,000	12,186	199,968	12,186	4,222	12,186	46,267	10,547	199,127	9,711	162,509	6,001	36,618
$25,000 under $30,000	3,714	76,700	3,651	1,686	3,660	18,436	3,113	57,301	2,956	48,873	1,140	8,428
$30,000 under $50,000	5,436	155,275	5,404	4,088	5,435	43,646	3,842	96,459	3,629	88,452	561	8,007
$50,000 under $100,000	2,370	123,847	2,370	4,341	2,370	47,332	1,366	47,860	1,263	45,894	352	1,966
$100,000 under $200,000	378	38,587	378	1,731	378	19,001	217	10,707	206	10,581	32	127
$200,000 under $500,000	90	21,019	90	1,080	90	11,855	49	2,482	46	2,472	6	10
$500,000 under $1,000,000	16	7,547	16	400	16	4,403	8	561	8	561	-	-
$1,000,000 or more	12	17,767	12	932	12	10,241	6	416	5	347	2	69
Returns under $5,000	157,158	226,518	81,024	2,307	155,109	36,657	224,863	513,069	155,068	351,456	85,651	161,613
Returns $5,000 under $10,000	189,879	804,882	172,912	12,237	189,879	143,262	173,744	1,242,409	146,944	987,720	85,881	254,689
Returns $10,000 under $15,000	101,957	776,986	101,171	13,456	101,957	148,933	96,623	1,108,730	92,324	895,278	58,159	213,452
Returns $15,000 or more	61,329	1,084,016	61,150	26,991	61,274	294,818	53,189	953,178	50,524	764,856	32,008	188,322

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
ARKANSAS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	611,567	[1]3,611,033	523,167	2,840,104	379,277	[1]2,953,279	327,302	2,379,141	1,678,089	1,591,048
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	18,067	17,601
Under $600	49,510	15,961	44,288	13,937	14,817	8,451	7,140	4,433	71,139	66,144
$600 under $1,000	40,313	30,854	32,475	24,805					64,217	61,666
$1,000 under $2,000	76,826	113,715	61,261	87,228	31,002	48,688	22,679	33,608	155,413	129,146
$2,000 under $3,000	51,940	128,031	42,459	102,299	21,853	56,318	16,504	41,054	105,990	96,094
$3,000 under $4,000	54,817	192,790	44,971	147,922	25,134	88,428	21,594	65,851	147,728	136,424
$4,000 under $5,000	58,350	262,389	49,513	214,767	38,906	172,346	33,992	143,274	179,713	170,267
$5,000 under $6,000	41,051	225,438	35,791	184,416	31,667	173,179	29,343	152,827	123,692	119,923
$6,000 under $7,000	35,479	231,174	33,318	214,179	30,152	196,753	28,146	180,709	114,537	114,063
$7,000 under $8,000	42,334	316,356	38,253	278,648	42,334	316,356	38,253	278,648	147,963	142,787
$8,000 under $9,000	32,011	271,269	27,593	219,856	25,008	211,785	22,314	178,369	106,212	104,169
$9,000 under $10,000	22,778	214,174	21,813	191,003	19,888	187,595	19,242	175,666	74,801	73,740
$10,000 under $15,000	68,451	821,708	62,821	736,321	64,408	775,340	60,707	713,409	257,084	251,619
$15,000 under $20,000	18,771	319,855	15,132	227,669	17,478	298,441	14,968	227,487	61,818	59,986
$20,000 under $25,000	5,820	127,699	4,955	79,157	5,008	109,501	4,305	67,913	21,647	20,549
$25,000 under $30,000	2,282	61,762	1,298	28,646	2,015	54,126	1,298	28,646	7,839	7,365
$30,000 under $50,000	3,494	128,785	2,085	35,121	3,122	115,634	2,084	35,106	13,348	13,043
$50,000 under $100,000	1,582	102,421	1,165	37,024	1,478	96,598	1,145	35,963	5,813	5,472
$100,000 under $200,000	221	28,465	173	7,869	210	27,178	172	7,794	868	813
$200,000 under $500,000	48	13,512	41	1,509	41	11,940	38	1,500	160	142
$500,000 under $1,000,000	7	4,765	4	208	5	3,249	4	208	20	15
$1,000,000 or more	7	18,875	6	230	6	16,893	6	230	20	20
Returns under $5,000	337,231	[1]724,778	278,719	598,250	136,457	[1]358,712	105,277	294,667	742,267	677,342
Returns $5,000 under $10,000	173,653	1,258,410	156,768	1,088,102	149,049	1,085,667	137,298	966,219	567,205	554,682
Returns $10,000 under $15,000	68,451	821,708	62,821	736,321	64,408	775,340	60,707	713,409	257,084	251,619
Returns $15,000 or more	32,232	806,137	24,859	417,431	29,363	733,560	24,020	404,846	111,533	107,405

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
ARKANSAS	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	456,015	2,146,271	344,335	39,043	449,112	450,795	515,128	2,774,780	412,780	2,060,331	248,237	714,450
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	-	-	42,163	12,784	24,463	7,914	17,700	4,870
$600 under $1,000	41,578	17,179	-	-	39,853	2,434	91,374	109,885	65,504	82,375	27,913	27,510
$1,000 under $2,000	42,685	45,599	31,283	293	38,866	6,075	42,459	101,881	32,396	76,072	14,550	25,809
$2,000 under $3,000	46,615	72,485	24,809	789	46,614	11,706	44,652	146,157	33,028	98,415	22,789	47,742
$3,000 under $4,000	51,103	111,587	29,519	1,140	50,492	18,221	48,718	209,303	38,027	150,449	18,536	58,854
$4,000 under $5,000	41,048	114,150	29,122	1,245	41,048	18,724	35,709	182,928	25,790	118,598	19,049	64,331
$5,000 under $6,000	35,479	127,981	33,132	1,822	35,323	21,983	33,318	213,593	28,439	161,876	15,014	51,718
$6,000 under $7,000	42,251	180,742	41,768	2,667	42,251	30,678	38,252	266,524	37,694	200,550	24,269	65,974
$7,000 under $8,000	32,011	167,270	31,988	2,752	31,954	30,523	27,593	216,276	25,053	157,877	14,133	58,399
$8,000 under $9,000	22,778	139,364	22,778	2,376	22,778	26,167	21,636	185,946	19,356	131,414	17,725	54,532
$9,000 under $10,000	68,261	544,754	67,732	9,617	67,731	105,999	62,682	727,931	59,728	529,696	43,778	198,235
$10,000 under $15,000	18,771	237,130	18,771	4,648	18,769	50,841	14,540	219,068	14,083	182,610	6,987	36,457
$15,000 under $20,000	5,820	98,877	5,820	2,162	5,818	23,703	4,549	73,967	4,281	61,593	2,376	12,374
$20,000 under $25,000	2,282	49,482	2,282	1,193	2,282	13,056	1,244	25,544	1,241	23,215	409	2,329
$25,000 under $30,000	3,472	100,453	3,472	2,725	3,472	29,058	1,750	32,828	1,515	31,754	281	1,074
$30,000 under $50,000	1,582	84,505	1,582	2,973	1,582	32,556	1,003	34,769	967	33,674	233	1,095
$50,000 under $100,000	218	23,366	216	1,051	218	11,621	155	7,191	152	6,720	42	471
$100,000 under $200,000	47	11,107	47	561	47	6,156	33	1,252	31	1,228	5	24
$200,000 under $500,000	7	4,465	7	231	7	2,518	3	204	3	204	-	-
$500,000 under $1,000,000	7	15,777	7	799	7	8,776	5	225	5	225	-	-
$1,000,000 or more												
Returns under $5,000	181,981	246,850	85,611	2,222	175,825	38,436	272,656	586,533	194,442	419,096	103,936	167,437
Returns $5,000 under $10,000	173,567	729,507	158,788	10,862	173,354	128,076	156,508	1,065,267	136,332	770,314	90,190	294,954
Returns $10,000 under $15,000	68,261	544,754	67,732	9,617	67,731	105,999	62,682	727,931	59,728	529,696	43,778	198,235
Returns $15,000 or more	32,206	625,160	32,204	16,342	32,202	178,284	23,282	395,049	22,278	341,225	10,333	53,824

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CALIFORNIA										
Total	7,841,121	[1]67,230,258	7,011,485	56,220,868	4,331,347	[1]51,456,931	3,904,445	43,097,957	20,983,279	20,127,724
No adjusted gross income	57,332	[2]334,694	19,829	117,984	29,589	[2]247,359	14,143	90,731	132,713	115,203
Under $600	384,797	118,576	361,972	159,203	30,124	11,030	22,492	21,546	464,638	448,940
$600 under $1,000	289,310	233,160	261,784	219,271	20,998	17,305	14,734	18,106	353,976	340,721
$1,000 under $2,000	695,319	1,023,317	583,004	858,331	100,040	152,417	65,510	100,840	1,128,811	1,015,888
$2,000 under $3,000	541,823	1,345,475	432,323	1,082,254	121,697	305,503	87,245	235,970	967,115	842,705
$3,000 under $4,000	540,887	1,887,912	454,488	1,538,028	177,672	619,614	137,381	470,135	1,168,841	1,062,145
$4,000 under $5,000	504,663	2,268,169	444,148	1,965,022	231,352	1,046,439	200,674	881,417	1,212,600	1,138,912
$5,000 under $6,000	495,981	2,731,168	436,075	2,347,762	236,600	1,304,801	202,317	1,088,106	1,302,502	1,215,599
$6,000 under $7,000	435,307	2,829,961	396,049	2,564,025	206,474	1,341,964	179,043	1,160,925	1,050,786	1,002,954
$7,000 under $8,000	467,275	3,493,684	437,726	3,226,683	294,667	2,206,023	277,858	2,069,792	1,393,266	1,359,195
$8,000 under $9,000	426,001	3,612,748	403,871	3,332,005	293,796	2,496,019	277,795	2,279,643	1,331,700	1,300,745
$9,000 under $10,000	426,576	4,043,819	395,594	3,676,153	319,142	3,027,324	299,648	2,792,002	1,373,115	1,354,683
$10,000 under $15,000	1,495,174	18,204,454	1,427,448	16,850,810	1,270,799	15,579,810	1,223,381	14,572,070	5,193,470	5,111,627
$15,000 under $20,000	630,016	10,758,295	590,790	9,609,512	583,043	9,963,187	554,193	9,049,672	2,254,286	2,219,287
$20,000 under $25,000	224,658	4,962,227	199,352	4,018,337	211,601	4,676,329	190,997	3,869,049	813,235	797,382
$25,000 under $30,000	84,666	2,296,173	69,327	1,612,721	78,099	2,117,304	66,193	1,555,003	313,009	302,721
$30,000 under $50,000	97,726	3,630,299	69,159	1,840,862	87,081	3,246,048	64,687	1,742,945	362,529	344,362
$50,000 under $100,000	34,870	2,291,985	22,603	826,429	30,994	2,036,797	20,725	763,601	134,666	125,862
$100,000 under $200,000	6,543	819,611	4,336	235,062	5,738	720,951	3,983	215,483	24,282	21,962
$200,000 under $500,000	1,716	493,222	1,218	100,351	1,433	408,365	1,100	84,662	6,014	5,304
$500,000 under $1,000,000	322	217,421	252	24,566	279	189,238	229	23,384	1,165	1,028
$1,000,000 or more	159	303,278	137	15,495	129	237,823	117	12,877	560	499
Returns under $5,000	3,014,131	[1]6,541,914	2,557,548	5,940,094	711,472	[1]1,904,949	542,179	1,818,744	5,428,694	4,964,514
Returns $5,000 under $10,000	2,251,140	16,711,379	2,069,315	15,146,628	1,350,679	10,376,131	1,236,661	9,390,468	6,451,369	6,233,176
Returns $10,000 under $15,000	1,495,174	18,204,454	1,427,448	16,850,810	1,270,799	15,579,810	1,223,381	14,572,070	5,193,470	5,111,627
Returns $15,000 or more	1,080,676	25,772,511	957,174	18,283,336	998,397	23,596,041	902,224	17,316,675	3,909,746	3,818,407

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
CALIFORNIA												
Total	6,727,226	42,000,600	5,427,384	831,454	6,674,697	9,355,085	6,908,127	55,652,409	5,426,396	42,868,442	3,314,938	12,783,983
No adjusted gross income	-	-	-	-	-	-	18,216	107,771	12,905	86,365	8,063	21,407
Under $600	-	-	-	-	-	-	356,219	158,921	190,748	105,862	167,253	53,059
$600 under $1,000	72,507	3,831	(*)	(*)	72,507	784	259,667	214,026	169,014	142,606	91,742	71,420
$1,000 under $2,000	502,790	255,616	27,151	98	495,483	35,706	572,108	846,077	388,238	582,022	190,515	264,055
$2,000 under $3,000	431,409	506,976	255,396	4,254	418,923	75,696	419,094	1,033,781	283,824	691,140	164,437	342,641
$3,000 under $4,000	474,262	809,787	300,782	9,560	464,143	131,240	443,207	1,496,421	286,572	936,110	199,982	560,311
$4,000 under $5,000	466,599	1,087,436	323,945	12,817	456,416	180,232	433,480	1,937,623	287,355	1,214,732	204,953	722,890
$5,000 under $6,000	473,554	1,394,491	364,415	18,509	468,015	238,394	430,560	2,297,887	285,282	1,443,336	213,680	854,551
$6,000 under $7,000	427,287	1,654,979	370,317	25,633	425,545	302,549	391,383	2,538,420	266,563	1,616,546	198,385	921,874
$7,000 under $8,000	463,445	1,948,826	418,502	30,517	461,614	353,715	432,734	3,204,628	345,184	2,369,129	197,932	835,499
$8,000 under $9,000	424,278	2,046,428	401,207	33,236	424,064	380,019	400,809	3,284,172	326,842	2,464,753	197,273	819,418
$9,000 under $10,000	420,782	2,377,420	406,113	40,394	418,873	450,673	393,851	3,673,868	351,758	2,930,891	195,863	742,977
$10,000 under $15,000	1,492,026	11,491,922	1,483,719	205,016	1,491,635	2,261,074	1,414,141	16,744,860	1,327,064	13,733,519	722,653	3,011,347
$15,000 under $20,000	628,640	7,408,033	625,548	142,531	628,046	1,563,430	586,653	9,535,365	565,609	7,405,262	374,697	2,130,108
$20,000 under $25,000	224,458	3,549,434	223,778	73,626	224,380	808,094	196,268	3,994,085	188,635	3,131,106	119,965	862,980
$25,000 under $30,000	84,609	1,674,542	84,488	37,701	84,559	412,783	67,586	1,619,550	65,159	1,347,851	34,789	271,699
$30,000 under $50,000	97,308	2,686,166	97,111	70,501	97,266	770,999	65,916	1,811,286	61,509	1,593,794	25,659	217,492
$50,000 under $100,000	34,637	1,719,296	34,582	59,968	34,599	656,202	20,981	799,057	19,158	741,768	5,998	57,292
$100,000 under $200,000	6,488	614,036	6,479	27,247	6,487	297,633	3,846	222,035	3,637	207,959	862	14,076
$200,000 under $500,000	1,679	358,739	1,675	18,432	1,675	201,383	1,062	95,047	1,013	88,455	182	6,592
$500,000 under $1,000,000	315	168,325	314	8,903	314	97,402	222	22,639	210	21,995	39	645
$1,000,000 or more	153	244,320	153	12,501	153	137,081	124	14,891	117	13,241	16	1,652
Returns under $5,000	1,947,567	2,663,646	908,980	26,738	1,907,472	423,657	2,501,991	5,794,620	1,618,656	3,758,837	1,026,945	2,035,783
Returns $5,000 under $10,000	2,209,346	9,422,143	1,960,554	148,289	2,198,111	1,725,348	2,049,337	14,998,973	1,575,629	10,824,655	1,003,133	4,174,318
Returns $10,000 under $15,000	1,492,026	11,491,922	1,483,719	205,016	1,491,635	2,261,074	1,414,141	16,744,860	1,327,064	13,733,519	722,653	3,011,347
Returns $15,000 or more	1,078,287	18,422,889	1,074,131	451,411	1,077,479	4,945,006	942,658	18,113,956	905,047	14,551,431	562,207	3,562,535

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
COLORADO	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	812,777	6,127,006	713,555	5,002,224	473,818	[1]5,013,895	414,820	4,078,656	2,191,090	2,083,759
No adjusted gross income	8,630	[2]46,477	(*)	(*)	(*)	(*)	(*)	(*)	27,934	26,315
Under $600	50,365	16,721	48,491	18,276	2,076	1,350	7,145	12,994	54,453	54,142
$600 under $1,000	37,561	29,517	31,405	26,622					48,398	44,327
$1,000 under $2,000	90,629	128,178	72,710	99,289	14,424	21,296			134,382	115,334
$2,000 under $3,000	53,271	129,303	42,024	98,523	18,155	44,100	10,117	23,104	99,466	85,550
$3,000 under $4,000	56,005	197,836	47,211	159,807	24,626	87,814	19,722	66,282	123,941	114,437
$4,000 under $5,000	49,569	222,650	39,016	165,317	24,793	112,859	19,329	82,071	118,478	106,815
$5,000 under $6,000	63,257	347,312	54,565	295,968	37,459	205,268	29,105	155,651	166,783	154,903
$6,000 under $7,000	41,363	270,685	38,631	252,044	30,609	200,244	28,109	183,987	151,114	145,112
$7,000 under $8,000	48,931	367,287	45,862	320,548	32,329	241,989	31,296	216,613	158,348	153,102
$8,000 under $9,000	48,669	410,598	47,325	373,913	35,011	296,269	33,745	261,946	149,040	144,917
$9,000 under $10,000	38,701	368,048	34,734	311,635	33,610	319,073	31,340	281,121	127,001	123,166
$10,000 under $15,000	144,996	1,769,100	136,991	1,589,434	139,218	1,698,520	132,557	1,538,275	524,796	515,544
$15,000 under $20,000	48,205	816,467	44,737	702,983	46,206	781,721	43,557	687,488	184,045	182,601
$20,000 under $25,000	16,161	355,349	14,866	264,603	15,217	334,649	14,304	255,170	60,759	58,158
$25,000 under $30,000	5,196	141,694	4,501	91,259	4,818	131,745	4,338	86,107	18,846	18,604
$30,000 under $50,000	7,627	284,918	5,562	121,500	7,394	276,039	5,516	120,992	28,548	26,916
$50,000 under $100,000	3,021	199,217	2,251	80,898	2,854	187,934	2,162	78,758	12,411	11,714
$100,000 under $200,000	481	63,447	326	13,682	431	56,447	309	13,430	1,814	1,624
$200,000 under $500,000	117	34,281	85	4,218	97	28,269	75	3,866	445	399
$500,000 under $1,000,000	15	10,643	14	452	12	8,741	11	410	62	56
$1,000,000 or more	7	10,231	5	73	7	10,231	5	73	26	23
Returns under $5,000	346,030	[1]677,728	283,100	579,014	88,546	[1]236,757	58,391	194,769	607,052	546,920
Returns $5,000 under $10,000	240,921	1,763,931	221,117	1,554,109	169,018	1,262,843	153,595	1,099,319	732,286	721,200
Returns $10,000 under $15,000	144,996	1,769,100	136,991	1,589,434	139,218	1,698,520	132,557	1,538,275	524,796	515,544
Returns $15,000 or more	80,830	1,916,247	72,347	1,279,667	77,036	1,815,775	70,277	1,246,293	306,956	300,095

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
COLORADO	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	671,039	3,846,511	522,705	72,838	666,980	829,728	701,186	4,911,082	549,456	3,793,210	350,248	1,117,874
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	-	-	46,791	18,153	24,726	10,402	22,403	7,751
$600 under $1,000	69,057	30,348	-	-	(*)	(*)	99,945	121,680	66,864	86,356	33,575	35,324
$1,000 under $2,000			(*)	(*)	65,323	4,308						
$2,000 under $3,000	38,974	49,863	23,575	413	38,819	7,820	41,347	98,848	26,443	55,317	20,828	43,531
$3,000 under $4,000	52,226	93,250	27,722	972	51,732	15,175	46,872	160,617	29,595	96,551	23,800	64,066
$4,000 under $5,000	46,001	107,626	32,864	1,265	43,241	17,642	38,600	164,681	25,729	98,040	19,705	66,642
$5,000 under $6,000	62,467	187,312	47,174	2,411	62,390	32,041	52,529	285,805	39,468	192,265	26,477	93,540
$6,000 under $7,000	40,973	125,483	33,121	1,588	40,973	21,313	36,934	235,877	33,147	189,868	14,716	46,008
$7,000 under $8,000	48,931	203,526	43,006	3,016	48,931	36,742	45,862	309,449	34,562	217,527	20,464	91,922
$8,000 under $9,000	48,124	247,919	48,101	4,158	48,124	46,100	47,325	362,476	36,462	256,855	29,788	105,621
$9,000 under $10,000	38,701	230,213	38,701	3,790	38,700	42,998	34,528	311,962	32,237	274,043	15,329	37,918
$10,000 under $15,000	144,982	1,152,004	144,595	20,170	144,437	221,727	135,569	1,569,474	130,006	1,246,771	83,486	322,705
$15,000 under $20,000	47,986	564,997	47,836	10,776	47,976	118,732	44,160	697,570	42,487	563,614	26,904	133,956
$20,000 under $25,000	16,161	259,044	16,161	5,382	16,159	59,071	14,533	258,544	13,480	215,246	7,518	43,298
$25,000 under $30,000	5,196	104,634	5,196	2,353	5,195	25,691	4,501	89,459	4,080	77,597	2,080	11,863
$30,000 under $50,000	7,626	227,797	7,626	5,988	7,624	65,456	5,294	117,906	4,672	111,823	1,642	6,083
$50,000 under $100,000	3,019	164,148	3,018	5,794	3,008	62,762	2,104	78,268	1,959	75,721	510	2,547
$100,000 under $200,000	478	52,743	478	2,416	478	26,423	297	12,810	291	12,155	71	654
$200,000 under $500,000	115	27,803	114	1,428	114	15,511	76	3,860	73	3,721	22	140
$500,000 under $1,000,000	15	8,429	15	436	15	4,926	10	399	10	399	-	-
$1,000,000 or more	7	9,372	7	479	7	5,271	5	73	5	68	2	5
Returns under $5,000	206,258	281,087	87,556	2,653	202,849	44,964	277,459	577,151	176,517	355,537	121,239	221,613
Returns $5,000 under $10,000	239,196	994,454	210,103	14,963	239,118	179,194	217,178	1,505,568	175,876	1,130,558	106,774	375,010
Returns $10,000 under $15,000	144,982	1,152,004	144,595	20,170	144,437	221,727	135,569	1,569,474	130,006	1,246,771	83,486	322,705
Returns $15,000 or more	80,603	1,418,966	80,451	35,052	80,576	383,843	70,980	1,258,889	67,057	1,060,344	38,749	198,546

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CONNECTICUT										
Total	1,325,997	[1]12,571,810	1,185,270	9,994,217	713,587	[1]9,752,448	644,049	7,853,323	3,469,778	3,270,431
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	74,551	25,459	72,535	31,066	23,950	52,434	11,957	25,536	93,310	89,769
$600 under $1,000	43,770	33,902	38,700	29,845					45,498	45,498
$1,000 under $2,000	109,772	164,602	96,732	137,592					137,851	123,899
$2,000 under $3,000	81,253	203,985	57,200	148,141					134,848	107,867
$3,000 under $4,000	67,319	233,324	53,484	171,623	15,293	54,592	21,456	89,644	123,122	102,269
$4,000 under $5,000	57,989	263,091	52,406	226,075	17,060	78,855			114,425	107,533
$5,000 under $6,000	80,908	441,551	70,311	364,882	29,305	164,123	22,872	116,560	195,781	169,879
$6,000 under $7,000	81,950	529,806	75,257	473,028	35,259	228,867	32,690	208,643	189,214	175,581
$7,000 under $8,000	90,188	673,113	79,783	572,363	49,514	370,074	43,445	303,511	261,566	239,492
$8,000 under $9,000	78,649	670,972	66,348	536,638	54,420	464,186	47,338	389,290	217,617	203,745
$9,000 under $10,000	78,637	748,247	74,326	673,038	56,008	534,500	53,792	490,889	235,402	227,014
$10,000 under $15,000	284,025	3,505,930	273,698	3,199,965	251,020	3,114,959	243,919	2,898,793	988,007	967,836
$15,000 under $20,000	106,620	1,805,314	99,741	1,569,666	101,677	1,720,388	96,725	1,529,052	389,542	381,023
$20,000 under $25,000	34,672	768,502	31,638	610,266	31,979	709,044	30,280	594,430	135,124	132,909
$25,000 under $30,000	16,448	447,743	13,487	282,562	15,275	415,956	13,145	274,002	62,947	58,697
$30,000 under $50,000	21,886	822,053	17,037	490,717	19,675	736,221	16,243	477,198	84,220	80,779
$50,000 under $100,000	9,813	647,001	7,609	311,293	9,028	596,656	7,250	300,522	40,123	37,955
$100,000 under $200,000	2,179	292,203	1,704	104,390	1,949	260,699	1,614	101,743	8,300	7,518
$200,000 under $500,000	593	168,257	436	35,782	516	146,829	411	34,681	2,212	1,943
$500,000 under $1,000,000	101	69,379	72	7,165	88	60,339	70	7,097	357	295
$1,000,000 or more	40	79,704	30	3,074	32	62,079	27	2,880	142	119
Returns under $5,000	439,288	[1]902,035	373,793	759,388	57,842	[1]167,528	34,228	124,032	659,224	585,646
Returns $5,000 under $10,000	410,332	3,063,688	366,025	2,619,949	224,506	1,761,751	200,137	1,508,893	1,099,580	1,015,711
Returns $10,000 under $15,000	284,025	3,505,930	273,698	3,199,965	251,020	3,114,959	243,919	2,898,793	988,007	967,836
Returns $15,000 or more	192,352	5,100,155	171,754	3,414,915	180,219	4,708,210	165,765	3,321,605	722,967	701,238

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
CONNECTICUT												
Total	1,153,497	8,626,731	1,002,411	184,519	1,143,892	2,054,421	1,167,431	9,872,810	886,316	7,544,129	615,237	2,328,683
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	-	-	72,535	31,027	42,237	19,061	30,298	11,966
$600 under $1,000	(*)	(*)	-	-	(*)	(*)	37,017	28,472	16,825	12,430	20,192	16,042
$1,000 under $2,000	90,719	50,147	59,219	821	88,983	7,210	95,050	136,529	61,228	84,515	35,504	52,014
$2,000 under $3,000	65,070	83,422			63,055	13,283	56,868	146,691	33,313	81,220	25,572	65,471
$3,000 under $4,000	63,621	123,834	46,979	1,621	61,939	20,618	53,152	171,578	24,216	71,658	30,618	99,921
$4,000 under $5,000	51,602	145,597	43,371	2,067	51,430	25,486	52,234	267,087	26,197	151,509	30,581	115,578
$5,000 under $6,000	78,470	266,750	66,567	3,871	74,932	46,242	69,979	358,024	50,624	248,508	25,399	109,516
$6,000 under $7,000	79,549	334,203	72,074	5,394	79,217	62,348	72,911	457,245	40,279	227,768	45,408	229,477
$7,000 under $8,000	88,486	413,619	83,085	6,703	88,486	76,624	76,417	556,665	52,962	356,464	37,059	200,201
$8,000 under $9,000	78,649	447,670	78,649	7,462	78,649	83,535	65,854	531,865	60,303	447,008	31,622	84,857
$9,000 under $10,000	78,637	501,401	78,637	8,787	78,637	97,027	74,305	671,072	56,979	463,085	45,626	207,987
$10,000 under $15,000	283,353	2,399,425	282,264	43,297	283,353	476,017	270,924	3,171,642	257,207	2,584,239	157,594	587,404
$15,000 under $20,000	106,283	1,324,699	106,077	25,675	106,167	283,001	97,707	1,540,886	94,966	1,191,526	66,614	349,361
$20,000 under $25,000	34,671	576,977	34,537	12,268	34,669	135,173	30,922	598,831	29,263	486,323	19,413	112,509
$25,000 under $30,000	16,445	335,419	16,442	7,625	16,442	83,995	13,093	276,428	12,410	244,565	5,325	31,863
$30,000 under $50,000	21,886	647,295	21,822	17,554	21,886	192,947	16,658	479,901	15,835	443,594	6,203	36,307
$50,000 under $100,000	9,798	518,545	9,798	18,655	9,796	203,290	7,134	300,955	6,868	287,482	1,679	13,473
$100,000 under $200,000	2,173	225,710	2,171	10,339	2,169	112,760	1,515	94,008	1,468	91,976	222	2,032
$200,000 under $500,000	587	126,965	586	6,668	584	72,680	368	31,149	354	30,063	52	1,086
$500,000 under $1,000,000	100	51,262	100	2,853	100	31,249	57	6,649	55	6,368	11	281
$1,000,000 or more	33	53,652	33	2,860	33	30,913	22	1,922	22	1,922	-	-
Returns under $5,000	274,377	403,139	149,569	4,509	268,772	66,620	369,565	795,569	206,721	433,238	173,010	362,330
Returns $5,000 under $10,000	403,791	1,963,643	379,012	32,217	399,921	365,776	359,466	2,574,871	261,147	1,742,833	185,114	832,038
Returns $10,000 under $15,000	283,353	2,399,425	282,264	43,297	283,353	476,017	270,924	3,171,642	257,207	2,584,239	157,594	587,404
Returns $15,000 or more	191,976	3,860,524	191,566	104,496	191,846	1,146,008	167,476	3,330,728	161,241	2,783,819	99,519	546,911

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
DELAWARE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	207,247	[1]1,770,273	191,713	1,418,395	108,782	[1]1,336,638	102,993	1,101,617	521,500	497,825
No adjusted gross income										
Under $600	12,709	[3]5,530	12,188	10,839					15,736	15,729
$600 under $1,000										
$1,000 under $2,000	25,841	27,602	23,022	21,660	14,667	[1]25,867	13,205	33,084	38,724	34,458
$2,000 under $3,000										
$3,000 under $4,000	30,777	89,478	29,795	80,804					55,272	50,582
$4,000 under $5,000										
$5,000 under $6,000	34,092	173,285	28,302	144,363					67,875	59,938
$6,000 under $7,000										
$7,000 under $8,000	18,796	134,476	17,943	124,273	18,993	114,787	17,468	107,252		
$8,000 under $9,000									41,403	38,894
$9,000 under $10,000	18,805	166,383	18,525	152,097	13,050	115,430	12,770	106,579	51,588	51,588
$10,000 under $15,000	39,473	464,971	38,027	428,349	37,305	438,643	36,559	412,574	155,033	152,913
$15,000 under $20,000	15,401	258,614	14,251	227,084	14,332	241,175	13,716	218,409	54,419	53,366
$20,000 under $25,000	5,241	116,307	4,873	95,530	4,940	109,778	4,699	92,289	19,830	19,703
$25,000 under $30,000	2,043	55,560	1,753	32,979	1,790	48,892	1,627	32,893	7,349	7,002
$30,000 under $50,000	2,669	102,301	2,073	59,673	2,522	96,343	2,052	59,658	9,369	9,180
$50,000 under $100,000	1,018	67,945	713	27,489	886	58,129	672	26,271	3,604	3,292
$100,000 under $200,000	238	32,148	160	7,546	194	25,813	149	7,534	858	793
$200,000 under $500,000	91	26,886	56	4,005	65	19,555	49	3,954	282	250
$500,000 under $1,000,000	28	19,176	16	880	19	12,843	13	638	90	78
$1,000,000 or more	25	40,671	16	823	19	29,385	14	484	68	59
Returns under $5,000	81,820	[1]167,512	74,596	155,973	17,141	[1]36,898	15,123	41,713	129,577	117,842
Returns $5,000 under $10,000	59,200	418,182	55,179	378,064	29,569	219,184	28,320	205,201	141,021	133,347
Returns $10,000 under $15,000	39,473	464,971	38,027	428,349	37,305	438,643	36,559	412,574	155,033	152,913
Returns $15,000 or more	26,754	719,608	23,911	456,009	24,767	641,913	22,991	442,129	95,869	93,723

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
DELAWARE	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	175,331	1,204,993	150,583	26,443	175,250	295,128	187,648	1,394,247	143,135	1,054,094	92,314	340,153
No adjusted gross income	-	-	-	-	-	-						
Under $600	-	-	-	-	-	-						
$600 under $1,000							33,291	32,055	25,618	27,964	9,593	4,091
$1,000 under $2,000	37,467	46,004	19,185	520	37,386	7,453						
$2,000 under $3,000							29,795	81,925	17,694	47,537	15,938	34,388
$3,000 under $4,000												
$4,000 under $5,000												
$5,000 under $6,000	34,044	104,957	29,734	1,615	34,044	18,803	26,384	134,336	16,202	80,594	12,955	53,742
$6,000 under $7,000												
$7,000 under $8,000	18,793	95,432	16,875	1,539	18,793	18,141	17,943	123,873				
$8,000 under $9,000												
$9,000 under $10,000	18,805	115,756	18,805	2,045	18,805	22,243	18,525	152,093	24,632	167,874	21,856	108,091
$10,000 under $15,000	39,473	306,416	39,473	5,377	39,473	59,348	38,027	418,186	35,973	348,141	18,531	70,045
$15,000 under $20,000	15,401	193,118	15,222	3,718	15,401	41,219	14,251	227,070	14,108	180,011	8,920	47,059
$20,000 under $25,000	5,241	88,700	5,193	1,866	5,241	20,650	4,746	94,858	4,678	82,585	2,359	12,273
$25,000 under $30,000	2,043	43,670	2,043	1,035	2,043	11,310	1,753	32,864	1,428	26,270	1,326	6,594
$30,000 under $50,000	2,669	70,921	2,669	1,810	2,669	19,882	2,031	58,390	1,974	55,420	647	2,970
$50,000 under $100,000	1,018	55,203	1,007	2,031	1,018	22,372	699	26,839	628	26,030	170	809
$100,000 under $200,000	238	25,784	238	1,229	238	13,480	138	6,945	135	6,860	16	85
$200,000 under $500,000	89	19,574	89	1,121	89	12,282	40	3,400	40	3,394	2	6
$500,000 under $1,000,000	26	12,545	26	790	26	8,787	13	671	13	671	-	-
$1,000,000 or more	24	26,913	24	1,747	24	19,160	12	744	12	744	(*)	-
Returns under $5,000	49,960	77,873	29,286	1,005	49,879	13,151	72,677	156,419	49,067	101,349	29,367	55,070
Returns $5,000 under $10,000	59,149	284,276	55,313	4,713	59,149	53,488	53,261	367,861	35,079	222,620	30,975	145,241
Returns $10,000 under $15,000	39,473	306,416	39,473	5,377	39,473	59,348	38,027	418,186	35,973	348,141	18,531	70,045
Returns $15,000 or more	26,749	536,428	26,511	15,348	26,749	169,141	23,683	451,781	23,016	381,984	13,441	69,797

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DISTRICT OF COLUMBIA										
Total	291,010	[1]2,302,926	271,462	1,896,904	102,970	[1]1,344,295	97,520	1,065,710	666,850	625,410
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	17,428	5,360	17,427	7,323						
$600 under $1,000	16,497	12,522	15,841	11,922						
$1,000 under $2,000	38,526	58,532	35,187	52,786	13,413	45,117	13,012	43,772	205,169	190,889
$2,000 under $3,000	16,193	39,161	14,258	34,962						
$3,000 under $4,000	14,268	49,702	12,684	45,494						
$4,000 under $5,000	21,629	95,745	19,339	73,934						
$5,000 under $6,000	13,986	76,729	12,074	64,186	13,728	87,726	13,002	78,492	108,359	99,782
$6,000 under $7,000	24,162	155,853	23,762	150,783						
$7,000 under $8,000	24,299	179,522	23,661	166,230	15,278	122,636	14,313	103,615	91,829	86,679
$8,000 under $9,000	17,152	145,321	16,170	136,031						
$9,000 under $10,000	16,842	161,731	16,671	160,731	13,502	130,547	13,502	131,158	59,851	59,851
$10,000 under $15,000	35,602	432,989	33,366	387,201	20,911	257,499	19,259	223,456	99,554	93,511
$15,000 under $20,000	17,604	299,091	16,975	267,769	13,293	226,370	12,872	203,936	52,385	50,399
$20,000 under $25,000	6,771	150,331	6,069	120,514	5,115	113,556	4,801	96,207	19,647	17,589
$25,000 under $30,000	3,406	92,215	3,161	71,220	2,589	70,185	2,538	58,068	9,554	8,585
$30,000 under $50,000	4,137	144,220	3,359	94,438	3,297	114,408	2,874	79,729	12,223	10,945
$50,000 under $100,000	1,482	100,011	1,039	33,478	1,291	86,949	977	31,011	5,236	4,767
$100,000 under $200,000	451	59,300	289	12,429	386	51,334	258	11,385	1,614	1,373
$200,000 under $500,000	110	31,137	76	3,868	92	26,086	70	3,461	362	318
$500,000 under $1,000,000	13	8,919	10	735	13	8,919	10	735	47	41
$1,000,000 or more	5	11,227	5	134	4	7,535	4	133	18	17
Returns under $5,000	124,988	[1]254,330	114,775	227,157	13,471	[1]40,545	13,040	44,324	206,171	191,553
Returns $5,000 under $10,000	96,441	719,154	92,338	677,961	42,508	340,907	40,817	313,264	260,039	246,312
Returns $10,000 under $15,000	35,602	432,989	33,366	387,201	20,911	257,499	19,259	223,456	99,554	93,511
Returns $15,000 or more	33,979	896,452	30,983	604,585	26,080	705,341	24,404	484,666	101,086	94,034

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
DISTRICT OF COLUMBIA												
Total	245,277	1,569,439	190,117	33,913	240,523	379,966	262,791	1,849,847	165,131	1,172,933	142,400	676,915
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	-	-	63,701	66,882	30,105	33,746	33,596	33,137
$600 under $1,000	-	-	-	-	-	-						
$1,000 under $2,000	45,019	29,377	16,171	406	41,850	4,129						
$2,000 under $3,000	14,258	26,463			14,258	4,319	46,281	148,897	22,190	85,288	24,091	63,609
$3,000 under $4,000					19,995	8,062						
$4,000 under $5,000	19,995	46,390	14,914	601	13,985	8,010	32,668	196,118	22,835	125,541	13,001	70,576
$5,000 under $6,000	13,985	46,066	34,321	1,989	22,576	14,420						
$6,000 under $7,000	24,160	86,039			24,299	21,843	39,831	301,456	25,573	192,885	17,427	108,571
$7,000 under $8,000	24,299	118,597	21,661	1,944	17,152	20,821						
$8,000 under $9,000	17,152	103,715	17,152	1,901								
$9,000 under $10,000	16,842	104,425	16,842	1,759	16,842	19,823	16,671	160,563	13,503	97,908	11,259	62,655
$10,000 under $15,000	35,602	315,377	35,552	6,149	35,602	67,680	33,195	384,541	23,844	212,747	22,988	171,794
$15,000 under $20,000	17,604	227,553	17,194	4,627	17,604	51,965	16,770	261,875	14,172	160,513	12,776	101,362
$20,000 under $25,000	6,771	115,733	6,771	2,630	6,771	28,932	6,019	117,791	5,725	94,199	3,268	23,592
$25,000 under $30,000	3,406	73,177	3,355	1,792	3,406	19,728	3,161	71,284	2,875	51,352	1,882	19,933
$30,000 under $50,000	4,132	111,839	4,132	3,037	4,132	33,262	3,194	93,311	3,095	77,067	1,640	16,244
$50,000 under $100,000	1,479	80,295	1,479	2,961	1,479	32,383	969	31,456	901	26,947	401	4,509
$100,000 under $200,000	447	45,773	447	2,082	447	22,645	231	11,370	218	10,765	55	605
$200,000 under $500,000	109	23,508	109	1,226	109	13,052	65	3,241	60	2,968	11	273
$500,000 under $1,000,000	13	6,984	13	378	12	4,154	9	462	9	428	2	34
$1,000,000 or more	4	8,128	4	431	4	4,738	3	131	3	126	1	6
Returns under $5,000	79,272	102,230	31,085	1,007	76,103	16,510	110,005	216,247	52,318	119,486	57,689	96,761
Returns $5,000 under $10,000	96,438	458,841	89,976	7,594	94,854	84,917	89,170	658,136	61,911	416,334	41,687	241,802
Returns $10,000 under $15,000	35,602	315,377	35,552	6,149	35,602	67,680	33,195	384,541	23,844	212,747	22,988	171,794
Returns $15,000 or more	33,965	692,988	33,504	19,164	33,964	210,859	30,421	590,921	27,058	424,364	20,036	166,558

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
FLORIDA	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	2,458,112	[1]18,216,977	2,071,041	14,002,536	1,435,405	[1]14,357,262	1,197,221	11,084,787	6,755,122	6,274,725
No adjusted gross income	26,290	[2]202,049	11,070	71,274	18,152	[2]159,997	8,925	64,790	76,561	72,426
Under $600	114,583	37,711	101,179	33,283					154,325	143,626
$600 under $1,000	110,603	87,120	101,761	80,938	20,767	10,259	9,939	5,336	144,782	137,343
$1,000 under $2,000	231,932	341,045	164,515	232,049	50,843	77,662	18,690	26,320	383,471	325,258
$2,000 under $3,000	255,418	634,253	199,919	452,901	86,097	216,652	58,851	126,306	530,736	443,320
$3,000 under $4,000	194,334	682,674	152,532	519,159	78,568	273,806	52,245	179,672	451,063	389,150
$4,000 under $5,000	194,002	869,504	156,016	655,014	104,645	470,855	80,612	333,209	539,751	471,758
$5,000 under $6,000	188,381	1,041,501	158,859	818,151	109,785	611,463	89,421	466,262	521,154	485,753
$6,000 under $7,000	178,777	1,160,330	160,455	1,019,050	127,748	834,614	115,332	735,423	591,440	562,631
$7,000 under $8,000	143,380	1,077,232	126,120	926,776	110,658	831,451	97,256	711,817	477,587	458,278
$8,000 under $9,000	134,240	1,135,706	125,437	1,018,216	109,033	923,791	102,350	828,195	456,066	448,800
$9,000 under $10,000	106,287	1,010,323	95,903	884,097	89,222	849,290	80,705	746,356	346,182	330,546
$10,000 under $15,000	353,172	4,259,444	328,746	3,774,920	319,560	3,866,482	303,633	3,500,367	1,234,744	1,197,091
$15,000 under $20,000	122,556	2,093,713	109,345	1,752,042	114,080	1,948,190	104,408	1,686,296	457,553	443,605
$20,000 under $25,000	42,294	938,174	35,482	679,577	39,518	877,441	33,499	641,754	155,273	150,310
$25,000 under $30,000	18,151	492,902	14,054	267,203	16,891	459,054	13,276	256,672	65,279	61,344
$30,000 under $50,000	28,412	1,073,429	19,446	458,679	26,111	984,894	18,500	435,314	109,203	100,090
$50,000 under $100,000	12,031	800,776	8,009	262,942	10,997	730,480	7,552	250,347	47,240	43,049
$100,000 under $200,000	2,524	330,509	1,666	72,737	2,091	274,767	1,547	68,624	8,992	8,018
$200,000 under $500,000	581	169,654	404	17,290	511	147,624	374	16,224	2,168	1,835
$500,000 under $1,000,000	111	74,028	81	4,211	88	57,832	71	3,644	377	339
$1,000,000 or more	53	109,000	42	2,032	40	70,653	35	1,861	175	155
Returns under $5,000	1,127,162	[1]2,450,258	886,992	2,044,616	359,072	[1]889,238	229,262	735,632	2,280,689	1,982,881
Returns $5,000 under $10,000	751,065	5,425,091	666,774	4,666,289	546,446	4,050,608	485,064	3,488,053	2,392,429	2,286,008
Returns $10,000 under $15,000	353,172	4,259,444	328,746	3,774,920	319,560	3,866,482	303,633	3,500,367	1,234,744	1,197,091
Returns $15,000 or more	226,713	6,082,184	188,529	3,516,711	210,327	5,550,934	179,262	3,360,735	847,260	808,745

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
FLORIDA	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	2,024,205	11,481,341	1,540,492	232,138	1,998,679	2,635,564	2,039,961	13,813,217	1,587,480	10,636,783	999,042	3,176,435
No adjusted gross income	-	-	-	-	-	-	10,971	48,533	9,030	38,674	3,774	9,858
Under $600	-	-	-	-	-	-	101,179	33,337	65,626	21,389	35,629	11,948
$600 under $1,000	23,776	1,150	-	-	23,776	159	97,689	75,774	53,297	41,646	44,392	34,127
$1,000 under $2,000	148,593	74,891	115,829	1,850	146,921	10,552	157,388	223,779	98,263	139,729	60,798	84,050
$2,000 under $3,000	183,628	214,471			171,557	31,853	197,435	451,732	114,171	253,081	97,446	198,651
$3,000 under $4,000	173,423	302,656	104,928	3,653	166,219	50,044	148,825	508,710	111,115	372,937	52,840	135,773
$4,000 under $5,000	178,991	378,312	99,432	3,803	174,916	60,168	154,344	652,091	96,167	377,405	90,862	274,686
$5,000 under $6,000	178,743	554,225	145,732	7,222	178,691	94,089	158,130	812,053	115,291	554,025	74,734	258,027
$6,000 under $7,000	178,725	591,378	137,485	8,233	178,649	102,783	158,367	996,978	131,915	745,730	78,114	251,249
$7,000 under $8,000	141,694	578,493	126,842	8,619	141,671	102,417	124,448	910,108	109,770	719,862	59,240	190,246
$8,000 under $9,000	132,253	670,315	128,534	10,834	132,253	121,858	124,888	1,012,355	112,281	823,342	58,773	189,012
$9,000 under $10,000	106,015	604,811	105,652	10,010	105,963	111,223	97,500	889,016	83,883	666,588	54,849	222,429
$10,000 under $15,000	352,379	2,827,334	350,516	50,055	352,173	550,274	324,457	3,754,994	309,862	2,993,989	189,336	761,005
$15,000 under $20,000	122,221	1,497,633	121,827	29,044	122,146	318,134	107,969	1,736,535	104,851	1,383,326	65,710	353,209
$20,000 under $25,000	41,976	706,695	41,976	14,971	41,972	163,863	34,976	664,946	33,570	542,868	18,996	122,080
$25,000 under $30,000	18,151	386,797	18,151	8,917	18,150	97,895	13,678	264,266	12,845	231,378	5,520	32,888
$30,000 under $50,000	28,378	856,055	28,355	23,037	28,378	252,227	18,384	432,298	16,821	404,159	5,533	28,138
$50,000 under $100,000	12,005	662,983	11,985	23,860	11,994	261,435	7,439	254,234	6,924	239,752	2,044	14,482
$100,000 under $200,000	2,517	272,944	2,511	12,490	2,516	136,974	1,435	68,566	1,356	64,731	360	3,835
$200,000 under $500,000	574	138,900	574	7,046	573	77,356	355	16,360	340	15,755	73	605
$500,000 under $1,000,000	110	62,621	110	3,332	109	36,250	70	3,966	69	3,861	14	105
$1,000,000 or more	53	98,678	53	5,164	52	56,010	34	2,587	33	2,557	5	31
Returns under $5,000	708,411	971,479	320,189	9,306	683,389	152,776	867,831	1,993,955	547,669	1,244,861	385,741	749,094
Returns $5,000 under $10,000	737,430	2,999,222	644,245	44,917	737,227	532,370	663,333	4,620,510	553,140	3,509,546	325,710	1,110,963
Returns $10,000 under $15,000	352,379	2,827,334	350,516	50,055	352,173	550,274	324,457	3,754,994	309,862	2,993,989	189,336	761,005
Returns $15,000 or more	225,985	4,683,306	225,542	127,860	225,890	1,400,144	184,340	3,443,758	176,809	2,888,387	98,255	555,373

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GEORGIA										
Total	1,517,080	[1]11,202,551	1,403,388	9,497,720	867,383	[1]8,948,669	799,633	7,505,885	4,198,897	4,083,538
No adjusted gross income	9,290	[2]47,531	3,747	8,468	4,259	[2]37,733	1,977	6,258	19,567	17,755
Under $600	83,714	26,854	78,137	33,924	11,709	7,636	29,359	34,216	99,807	94,716
$600 under $1,000	74,748	59,308	65,634	51,267					106,308	103,704
$1,000 under $2,000	127,980	183,242	115,751	157,772	29,468	41,897			235,817	216,510
$2,000 under $3,000	120,322	296,634	105,459	246,248	27,804	67,996	19,797	43,496	246,512	229,189
$3,000 under $4,000	143,539	494,987	127,189	425,583	43,398	152,327	36,550	124,964	300,904	282,644
$4,000 under $5,000	100,477	455,600	92,544	407,308	48,473	216,020	41,168	168,309	260,056	254,615
$5,000 under $6,000	122,900	675,103	115,066	611,554	69,948	387,072	65,277	341,789	335,369	331,858
$6,000 under $7,000	97,736	631,961	94,994	613,182	72,011	466,499	70,276	455,094	335,026	332,626
$7,000 under $8,000	98,185	736,467	94,813	690,026	78,497	587,075	77,048	554,725	315,171	303,594
$8,000 under $9,000	84,308	714,419	82,394	676,693	65,814	559,833	64,968	545,946	286,515	285,494
$9,000 under $10,000	91,907	872,787	90,495	825,381	75,746	718,777	74,402	695,721	341,512	339,512
$10,000 under $15,000	230,178	2,765,627	218,795	2,572,317	212,289	2,560,464	203,369	2,403,849	826,328	814,815
$15,000 under $20,000	74,427	1,265,799	70,831	1,119,795	72,648	1,234,257	69,338	1,095,159	272,822	270,187
$20,000 under $25,000	25,508	558,212	22,319	410,681	24,637	539,190	21,683	401,576	92,745	90,508
$25,000 under $30,000	9,400	257,372	7,633	167,907	9,082	249,268	7,362	164,426	34,812	33,900
$30,000 under $50,000	14,095	527,959	11,075	264,169	13,680	513,598	10,720	261,116	56,161	53,189
$50,000 under $100,000	7,126	471,821	5,580	169,288	6,784	448,598	5,446	164,627	28,720	24,364
$100,000 under $200,000	1,028	133,418	753	36,096	952	123,516	728	35,118	3,972	3,676
$200,000 under $500,000	173	49,369	141	7,862	147	42,125	129	7,316	615	531
$500,000 under $1,000,000	27	18,286	26	1,433	26	17,425	25	1,420	105	101
$1,000,000 or more	12	54,856	12	767	11	52,828	11	760	53	50
Returns under $5,000	660,070	[1]1,469,094	588,461	1,330,570	165,111	[1]448,143	128,851	377,243	1,268,971	1,199,133
Returns $5,000 under $10,000	495,036	3,630,738	477,762	3,416,836	362,016	2,719,256	351,971	2,593,275	1,613,593	1,593,084
Returns $10,000 under $15,000	230,178	2,765,627	218,795	2,572,317	212,289	2,560,464	203,369	2,403,849	826,328	814,815
Returns $15,000 or more	131,796	3,337,092	118,370	2,177,997	127,967	3,220,806	115,442	2,131,518	490,005	476,506

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
GEORGIA												
Total	1,253,430	7,015,380	1,014,613	134,770	1,246,184	1,536,951	1,386,021	9,370,619	1,068,077	6,995,531	723,937	2,375,093
No adjusted gross income	-	-	-	-	-	-	3,500	7,996	3,121	5,037	728	2,959
Under $600	-	-	-	-	-	-	77,797	33,574	41,760	15,624	36,105	17,950
$600 under $1,000	89,168	43,158	(*)	(*)	88,829	6,162	65,634	51,188	44,697	34,510	22,521	16,678
$1,000 under $2,000	92,433	105,173	52,392	760	90,169	16,108	113,779	154,648	69,626	88,781	47,829	65,867
$2,000 under $3,000	129,971	248,011	91,580	2,916	126,161	39,963	103,489	239,793	56,865	124,069	53,368	115,724
$3,000 under $4,000	93,923	226,446	63,318	2,536	93,350	38,098	122,029	407,573	68,491	225,959	59,330	181,614
$4,000 under $5,000	121,182	366,290	98,593	4,724	121,114	62,992	92,330	405,251	64,947	262,078	39,613	143,173
$5,000 under $6,000	92,409	319,965	79,182	4,590	92,409	56,267	115,066	611,379	89,325	444,605	48,279	166,774
$6,000 under $7,000	96,582	424,529	92,699	6,543	96,582	76,491	94,829	610,124	77,116	420,300	49,923	189,824
$7,000 under $8,000	84,307	425,859	80,356	6,969	84,307	78,909	92,550	671,769	84,257	501,634	57,189	170,134
$8,000 under $9,000	91,652	521,484	91,632	8,750	91,652	97,593	82,326	674,044	69,550	487,198	50,773	186,846
$9,000 under $10,000	230,131	1,827,210	230,043	32,341	230,053	356,449	90,495	823,436	81,489	655,577	50,092	167,860
$10,000 under $15,000	74,397	894,325	74,397	17,056	74,320	187,215	216,000	2,544,293	205,770	1,974,631	142,417	569,664
$15,000 under $20,000	25,461	413,824	25,461	8,614	25,449	94,013	70,193	1,107,066	67,542	839,247	46,848	267,820
$20,000 under $25,000	9,400	192,581	9,400	4,349	9,400	47,735	21,769	400,451	20,456	335,270	11,605	65,181
$25,000 under $30,000	14,092	412,363	14,092	10,792	14,091	117,719	7,581	163,463	7,539	143,396	3,302	20,067
$30,000 under $50,000	7,096	382,819	7,073	13,602	7,073	149,564	10,493	256,580	9,672	238,259	2,819	18,322
$50,000 under $100,000	1,015	105,171	1,015	4,736	1,014	52,064	5,307	163,357	5,034	156,039	1,024	7,319
$100,000 under $200,000	172	39,303	172	2,037	172	22,374	685	34,823	656	33,696	140	1,127
$200,000 under $500,000	27	16,042	27	830	27	8,811	133	7,687	129	7,509	27	178
$500,000 under $1,000,000	12	50,828	12	2,622	12	28,421	24	1,369	23	1,358	3	11
$1,000,000 or more							12	756	12	754	2	2
Returns under $5,000	405,495	622,788	210,459	6,217	398,509	100,332	578,558	1,300,024	349,507	756,058	259,494	543,967
Returns $5,000 under $10,000	486,132	2,058,127	442,462	31,574	486,064	372,253	475,266	3,390,751	401,737	2,509,314	256,256	881,437
Returns $10,000 under $15,000	230,131	1,827,210	230,043	32,341	230,053	356,449	216,000	2,544,293	205,770	1,974,631	142,417	569,664
Returns $15,000 or more	131,672	2,507,255	131,649	64,638	131,558	707,917	116,197	2,135,553	111,063	1,755,528	65,770	380,025

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
HAWAII	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	290,251	[1]2,407,048	269,045	2,016,790	141,789	[1]1,881,498	136,710	1,570,799	737,143	716,153
No adjusted gross income	(*)	(*)	(*)	(*)					(*)	(*)
Under $600	22,595	8,441	20,341	7,879					23,630	23,630
$600 under $1,000	17,432	14,701	11,621	9,612					21,790	18,885
$1,000 under $2,000	25,687	37,867	22,451	30,702	8,813	[1]26,227	7,469	20,703	31,696	29,583
$2,000 under $3,000	27,398	69,276	25,687	61,432					36,307	33,283
$3,000 under $4,000	19,036	67,711	18,093	61,806					32,225	31,564
$4,000 under $5,000	17,030	74,646	14,066	59,244					47,461	43,894
$5,000 under $6,000	10,998	59,243	10,998	57,156	18,651	108,715	18,592	103,878	25,043	22,139
$6,000 under $7,000	18,094	116,619	18,094	113,909					57,973	57,973
$7,000 under $8,000	10,887	79,073	10,887	72,560					33,320	33,320
$8,000 under $9,000	10,431	89,002	10,036	82,923	16,300	131,436	15,905	121,602	36,902	36,176
$9,000 under $10,000	12,793	122,615	12,670	115,975	9,828	94,356	9,764	89,355	35,361	33,909
$10,000 under $15,000	52,871	645,061	52,180	590,281	45,589	560,993	45,039	516,285	181,430	179,676
$15,000 under $20,000	26,806	455,105	26,202	417,861	25,639	435,626	25,158	402,214	103,334	103,098
$20,000 under $25,000	10,239	225,046	9,265	177,842	9,538	209,653	8,692	165,264	40,039	39,275
$25,000 under $30,000	3,953	107,854	3,670	77,476	3,762	102,895	3,479	75,013	14,223	13,777
$30,000 under $50,000	2,380	88,829	1,554	33,727	2,220	82,484	1,474	32,334	10,038	9,930
$50,000 under $100,000	1,317	88,510	998	35,998	1,193	79,841	929	34,095	5,246	5,003
$100,000 under $200,000	233	30,209	179	8,431	210	27,291	171	8,256	887	818
$200,000 under $500,000	49	13,771	35	1,204	35	9,609	28	1,160	162	149
$500,000 under $1,000,000	8	4,908	6	379	7	4,093	6	379	24	23
$1,000,000 or more	5	9,711	5	261	4	8,278	4	261	17	13
Returns under $5,000	129,187	[1]271,493	112,266	230,806	12,439	[1]41,574	11,036	33,906	193,144	180,874
Returns $5,000 under $10,000	63,203	466,552	62,685	442,524	41,153	319,161	40,694	301,631	188,599	183,517
Returns $10,000 under $15,000	52,871	645,061	52,180	590,281	45,589	560,993	45,039	516,285	181,430	179,676
Returns $15,000 or more	44,990	1,023,942	41,914	753,179	42,608	959,770	39,941	718,977	173,970	172,086

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
HAWAII	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	247,238	1,571,882	203,151	30,988	247,238	347,918	268,407	2,019,134	208,428	1,490,841	138,114	528,296
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	-	-	20,341	7,949	14,528	10,129	17,434	7,646
$600 under $1,000	(*)	(*)	-	-	(*)	(*)	11,621	9,826				
$1,000 under $2,000	22,121	12,784	-	-	22,121	1,833	23,904	33,320	13,735	20,028		
$2,000 under $3,000	26,538	39,055	22,121	447	26,538	6,291	25,687	61,427	21,329	50,845	20,338	40,548
$3,000 under $4,000	19,035	39,223	14,527	517	19,035	6,640	16,640	57,054	13,734	40,381		
$4,000 under $5,000	15,578	36,372	12,341	487	15,578	6,259	13,735	59,236				
$5,000 under $6,000	10,998	34,192			10,998	6,177	10,998	57,155	27,613	152,234	21,026	82,656
$6,000 under $7,000	18,094	67,808	23,115	1,530	18,094	12,341	18,094	118,499				
$7,000 under $8,000	10,887	48,122	10,557	766	10,887	9,017	10,887	72,554				
$8,000 under $9,000	10,431	52,421	10,431	830	10,431	9,433	10,036	88,078	29,579	196,773	19,141	79,753
$9,000 under $10,000	12,793	85,979	12,793	1,523	12,793	16,569	12,611	115,894				
$10,000 under $15,000	52,871	425,716	52,305	7,628	52,871	84,170	52,180	585,081	48,532	454,492	30,809	130,590
$15,000 under $20,000	26,806	311,748	26,806	5,949	26,806	65,497	26,143	418,442	24,963	307,217	19,443	111,227
$20,000 under $25,000	10,239	162,176	10,239	3,398	10,239	37,288	9,265	178,409	8,908	134,308	6,088	44,101
$25,000 under $30,000	3,953	78,346	3,953	1,729	3,953	18,668	3,670	79,053	3,158	57,492	2,559	21,561
$30,000 under $50,000	2,380	66,928	2,353	1,704	2,380	18,846	1,498	33,847	1,329	27,024	885	6,823
$50,000 under $100,000	1,317	66,843	1,317	2,339	1,317	25,742	909	33,903	838	31,007	340	2,896
$100,000 under $200,000	233	23,401	233	1,050	233	11,429	152	7,776	150	7,353	41	424
$200,000 under $500,000	48	10,045	48	534	48	5,856	26	911	22	869	7	42
$500,000 under $1,000,000	8	3,360	8	184	8	1,737	4	363	4	355	1	8
$1,000,000 or more	4	7,249	4	375	4	4,111	4	255	4	250	1	4
Returns under $5,000	86,176	127,549	48,989	1,451	86,176	21,038	111,930	228,914	69,470	147,429	46,819	81,485
Returns $5,000 under $10,000	63,203	288,522	56,896	4,649	63,203	53,537	62,626	452,180	51,050	323,045	31,121	129,135
Returns $10,000 under $15,000	52,871	425,716	52,305	7,628	52,871	84,170	52,180	585,081	48,532	454,492	30,809	130,590
Returns $15,000 or more	44,988	730,095	44,961	17,260	44,988	189,173	41,671	752,959	39,376	565,875	29,365	187,086

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
IDAHO										
Total	247,373	[1]1,640,837	212,881	1,289,522	163,682	[1]1,419,521	145,437	1,134,823	735,938	705,314
No adjusted gross income	1,498	[2]8,495	(*)	(*)	1,088	[2]7,613	(*)	(*)	4,514	4,511
Under $600	11,816	3,347	21,164	10,879	141	72	13,157	22,658	12,241	12,241
$600 under $1,000	12,662	9,917			3,245	2,207			17,545	15,907
$1,000 under $2,000	30,570	43,890	23,430	29,110	5,910	8,737			46,846	40,352
$2,000 under $3,000	24,714	59,953	18,467	36,704	23,796	75,729	12,975	45,738	56,456	48,634
$3,000 under $4,000	20,468	72,483	16,695	59,170					47,730	44,222
$4,000 under $5,000	18,468	81,745	16,823	65,923	12,917	56,719	11,273	40,902	48,367	43,367
$5,000 under $6,000	18,024	98,601	16,774	85,031	15,764	86,137	14,514	72,408	63,086	63,085
$6,000 under $7,000	15,379	100,455	19,284	125,675	11,145	73,178	16,900	109,505	51,818	49,557
$7,000 under $8,000	7,720	57,466			7,720	57,466			35,066	34,246
$8,000 under $9,000	15,800	136,367	15,097	128,454	13,950	119,959	13,247	113,053	73,846	73,144
$9,000 under $10,000	18,314	174,703	17,452	157,852	18,314	174,703	17,452	157,852	78,153	78,153
$10,000 under $15,000	35,084	418,484	33,757	387,364	34,254	409,576	32,927	378,795	136,506	135,416
$15,000 under $20,000	10,154	170,096	8,956	125,664	9,075	152,817	8,178	118,158	37,537	37,029
$20,000 under $25,000	2,600	56,333	1,695	23,672	2,406	52,340	1,624	22,762	10,985	10,477
$25,000 under $30,000	1,756	47,616	1,543	27,273	1,756	47,616	1,543	27,273	6,047	5,943
$30,000 under $50,000	1,693	65,949	1,055	14,650	1,614	62,965	994	14,452	6,635	6,578
$50,000 under $100,000	566	35,220	383	8,940	513	31,926	359	8,482	2,257	2,158
$100,000 under $200,000	72	8,853	56	1,948	60	7,424	44	1,573	248	240
$200,000 under $500,000	11	3,287	8	567	10	2,997	8	567	39	38
$500,000 under $1,000,000	4	4,566	4	362	4	4,566	4	362	16	16
$1,000,000 or more										
Returns under $5,000	120,196	[1]262,840	96,817	202,070	47,097	[1]135,851	37,643	109,581	233,699	209,234
Returns $5,000 under $10,000	75,237	567,593	68,607	497,012	66,893	511,443	62,113	452,818	301,969	298,185
Returns $10,000 under $15,000	35,084	418,484	33,757	387,364	34,254	409,576	32,927	378,795	136,506	135,416
Returns $15,000 or more	16,856	391,920	13,700	203,076	15,438	362,651	12,754	193,629	63,764	62,479

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
IDAHO												
Total	205,776	958,763	149,791	16,635	197,779	193,789	208,616	1,269,913	181,934	977,194	106,223	292,720
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	(*)	(*)	21,164	10,878	13,597	5,569	15,378	11,399
$600 under $1,000	(*)	(*)	-	-	-	-						
$1,000 under $2,000	19,895	8,620	1,850	4	19,895	1,220	23,020	29,061	17,059	22,971	12,265	19,470
$2,000 under $3,000	19,517	19,005	10,069	89	15,817	2,723	18,058	35,524	17,648	34,900		
$3,000 under $4,000	20,037	29,011	9,225	156	19,627	4,281	16,695	59,161	14,844	40,314		
$4,000 under $5,000	17,892	39,131	22,011	827	15,082	6,161	16,823	65,917	12,407	31,880	12,084	34,037
$5,000 under $6,000	18,010	45,825			17,990	7,400	14,757	75,236	13,720	51,650	7,086	23,585
$6,000 under $7,000	14,802	57,866	14,730	838	14,636	9,977	12,235	77,630	17,933	98,408	12,229	24,885
$7,000 under $8,000	7,720	23,275	22,525	1,235	7,168	3,721	6,563	45,663				
$8,000 under $9,000	15,800	67,538			15,728	11,635	15,097	125,371	12,662	85,922	21,730	69,524
$9,000 under $10,000	18,314	101,555	17,853	1,653	18,314	18,416	17,452	160,716	16,873	130,641		
$10,000 under $15,000	35,084	268,251	34,674	4,647	34,848	50,766	33,518	386,950	32,671	309,795	19,036	77,155
$15,000 under $20,000	10,154	122,535	10,154	2,407	10,154	26,060	8,457	122,113	8,036	99,346	4,724	22,767
$20,000 under $25,000	2,600	41,731	2,600	854	2,600	9,255	1,676	24,627	1,623	20,205	823	4,422
$25,000 under $30,000	1,756	37,980	1,756	858	1,756	9,349	1,543	24,665	1,489	22,782	280	1,883
$30,000 under $50,000	1,693	53,784	1,693	1,420	1,662	15,028	905	14,608	829	11,336	395	3,272
$50,000 under $100,000	565	29,127	565	1,016	565	10,940	358	8,620	355	8,412	56	208
$100,000 under $200,000	72	7,263	72	318	72	3,414	48	2,072	47	2,033	10	39
$200,000 under $500,000	10	2,225	10	104	10	1,134	8	547	8	547	-	-
$500,000 under $1,000,000	4	3,965	4	210	4	2,305	3	248	3	248	1	1
$1,000,000 or more												
Returns under $5,000	79,192	95,841	31,337	647	72,272	14,390	95,996	200,848	75,685	135,869	39,853	64,979
Returns $5,000 under $10,000	74,646	296,060	66,926	4,153	73,836	51,149	66,104	484,615	61,188	366,621	41,045	117,995
Returns $10,000 under $15,000	35,084	268,251	34,674	4,647	34,848	50,766	33,518	386,950	32,671	309,795	19,036	77,155
Returns $15,000 or more	16,854	298,611	16,854	7,188	16,823	77,484	12,998	197,500	12,390	164,909	6,289	32,591

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
ILLINOIS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	4,513,698	[1]39,400,682	4,028,658	32,768,926	2,461,354	[1]30,373,591	2,210,539	25,378,023	12,262,366	11,628,664
No adjusted gross income	31,371	[2]97,157	11,267	57,656	16,629	[2]77,891	7,261	49,650	92,937	81,091
Under $600	213,799	69,612	203,324	70,468					248,034	241,961
$600 under $1,000	165,888	133,077	143,284	111,109	16,385	10,711	37,239	44,710	205,218	190,257
$1,000 under $2,000	389,381	585,544	310,033	446,051	55,208	84,608			583,393	497,611
$2,000 under $3,000	287,855	719,563	232,599	533,178	65,948	166,963	43,153	96,248	524,526	427,902
$3,000 under $4,000	299,051	1,041,871	240,225	784,295	84,664	300,864	54,259	167,675	659,543	566,843
$4,000 under $5,000	302,701	1,369,491	262,503	1,133,806	86,544	393,831	62,905	271,395	658,068	593,946
$5,000 under $6,000	270,813	1,479,163	249,394	1,320,666	105,011	576,210	94,453	493,573	649,777	606,893
$6,000 under $7,000	263,300	1,718,795	237,495	1,493,708	133,389	872,193	118,552	734,603	667,583	636,029
$7,000 under $8,000	246,338	1,844,961	225,422	1,606,661	135,564	1,019,590	120,920	856,189	712,366	684,048
$8,000 under $9,000	249,665	2,128,116	234,987	1,943,756	175,721	1,502,032	167,449	1,380,556	824,346	809,216
$9,000 under $10,000	248,674	2,351,960	230,130	2,110,405	192,344	1,822,316	182,748	1,672,902	783,573	753,500
$10,000 under $15,000	949,344	11,608,417	908,416	10,678,058	836,401	10,271,529	807,168	9,570,365	3,397,111	3,342,034
$15,000 under $20,000	363,948	6,201,227	345,136	5,545,507	341,884	5,826,952	329,504	5,315,471	1,365,798	1,342,436
$20,000 under $25,000	106,566	2,349,025	95,404	1,884,807	100,091	2,206,712	90,503	1,797,021	400,804	387,676
$25,000 under $30,000	41,408	1,127,734	33,785	833,276	38,098	1,037,924	32,122	800,964	157,854	152,420
$30,000 under $50,000	54,514	2,039,915	43,485	1,215,783	50,908	1,908,765	41,686	1,171,285	216,313	207,890
$50,000 under $100,000	23,142	1,527,277	17,318	714,833	21,299	1,405,726	16,465	684,633	93,128	87,329
$100,000 under $200,000	4,667	617,914	3,463	213,727	4,169	550,685	3,240	203,232	17,446	15,700
$200,000 under $500,000	1,027	294,041	781	58,132	888	253,030	727	55,578	3,709	3,169
$500,000 under $1,000,000	165	109,066	134	8,004	140	92,456	121	7,310	569	485
$1,000,000 or more	81	181,070	73	5,044	69	148,388	64	4,663	270	228
Returns under $5,000	1,690,046	[1]3,822,001	1,403,235	3,136,561	325,378	[1]879,085	204,817	629,677	2,971,719	2,599,611
Returns $5,000 under $10,000	1,278,790	9,522,994	1,177,428	8,475,195	742,029	5,792,340	684,122	5,137,824	3,637,645	3,489,686
Returns $10,000 under $15,000	949,344	11,608,417	908,416	10,678,058	836,401	10,271,529	807,168	9,570,365	3,397,111	3,342,034
Returns $15,000 or more	595,518	14,447,270	539,579	10,479,112	557,546	13,430,637	514,432	10,040,157	2,255,891	2,197,333

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
ILLINOIS	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	3,941,551	26,666,611	3,326,398	547,831	3,907,864	6,109,376	3,977,641	32,293,549	3,067,629	25,347,641	1,925,059	6,945,916
No adjusted gross income	-	-	-	-	-	-	9,411	50,328	8,197	44,841	3,700	5,487
Under $600	-	-	-	-	-	-	203,003	68,902	100,073	34,053	103,250	34,849
$600 under $1,000	34,241	1,882	-	-	34,241	260	141,356	108,854	81,881	63,258	59,475	45,596
$1,000 under $2,000	296,405	158,807	20,561	51	291,114	22,493	304,171	429,647	197,773	278,060	108,486	151,587
$2,000 under $3,000	230,373	298,622	161,067	3,029	219,602	46,001	219,348	502,104	132,447	308,470	95,054	193,634
$3,000 under $4,000	274,558	484,138	178,883	5,848	264,273	79,018	234,615	766,080	121,777	381,353	129,328	384,727
$4,000 under $5,000	289,900	763,157	229,237	10,669	284,943	132,471	259,288	1,103,104	143,168	590,878	137,252	512,226
$5,000 under $6,000	268,531	871,121	237,155	12,379	267,334	153,361	246,978	1,307,844	142,397	726,447	133,648	581,397
$6,000 under $7,000	260,717	1,061,684	234,430	16,757	260,473	194,543	237,366	1,480,312	169,853	967,890	110,062	512,421
$7,000 under $8,000	244,706	1,152,922	233,750	19,041	244,343	215,664	224,761	1,583,928	179,032	1,224,995	84,877	358,934
$8,000 under $9,000	249,665	1,341,647	243,958	22,738	249,345	252,245	234,516	1,936,302	205,597	1,590,460	88,926	345,842
$9,000 under $10,000	248,532	1,535,365	245,981	28,009	248,507	293,491	227,421	2,078,942	212,047	1,766,724	97,058	312,219
$10,000 under $15,000	949,084	7,897,248	947,524	142,559	948,880	1,569,242	903,363	10,611,440	859,524	8,822,335	460,607	1,789,107
$15,000 under $20,000	363,751	4,522,998	363,184	88,106	363,745	970,262	341,855	5,482,423	332,046	4,318,221	225,684	1,164,204
$20,000 under $25,000	106,210	1,777,853	105,965	37,687	106,206	414,041	94,063	1,857,185	90,535	1,510,427	54,158	346,759
$25,000 under $30,000	41,382	880,904	41,382	20,375	41,381	223,456	33,502	771,314	31,716	666,904	16,107	104,409
$30,000 under $50,000	54,477	1,640,162	54,312	44,359	54,465	487,408	42,278	1,195,352	40,102	1,126,935	13,005	68,418
$50,000 under $100,000	23,108	1,277,119	23,105	46,554	23,105	510,674	16,357	692,898	15,598	666,572	3,711	26,327
$100,000 under $200,000	4,651	517,888	4,645	24,116	4,648	264,389	3,112	200,363	3,010	194,388	539	5,975
$200,000 under $500,000	1,021	244,269	1,020	12,832	1,020	140,856	698	54,452	678	53,107	109	1,346
$500,000 under $1,000,000	162	91,564	162	4,947	162	54,042	114	7,226	113	6,825	16	401
$1,000,000 or more	77	147,262	77	7,776	77	85,459	65	4,550	65	4,499	7	51
Returns under $5,000	1,125,477	1,706,607	589,748	19,597	1,094,173	280,242	[1]371,192	3,029,019	785,316	1,700,913	636,545	1,328,106
Returns $5,000 under $10,000	1,272,151	5,962,737	1,195,274	98,924	1,270,002	1,109,303	[2]171,042	8,387,328	908,926	6,276,515	514,571	2,110,813
Returns $10,000 under $15,000	949,084	7,897,248	947,524	142,559	948,880	1,569,242	903,363	10,611,440	859,524	8,822,335	460,607	1,789,107
Returns $15,000 or more	594,839	11,100,019	593,852	286,751	594,809	3,150,589	532,044	10,265,762	513,863	8,547,878	313,336	1,717,890

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
INDIANA										
Total	1,899,073	[1]15,160,129	1,724,204	12,762,064	1,100,996	[1]12,166,550	1,005,689	10,208,134	5,285,466	5,049,728
No adjusted gross income	6,391	[2]26,891	2,167	8,785	3,380	[2]20,243	1,839	8,741	19,390	17,016
Under $600	77,017	22,962	71,157	21,502	12,099	7,655	8,199	4,477	92,540	89,517
$600 under $1,000	77,871	63,086	68,700	52,681					104,294	94,262
$1,000 under $2,000	172,386	260,609	144,450	209,683	18,890	28,372	11,881	17,293	282,731	249,515
$2,000 under $3,000	145,274	362,212	117,776	281,760	38,207	99,015	26,798	69,562	274,415	231,018
$3,000 under $4,000	150,468	518,172	134,291	433,352	50,823	176,480	38,615	109,918	329,622	293,003
$4,000 under $5,000	128,087	574,632	113,369	480,649	42,717	191,274	34,520	140,704	294,382	269,597
$5,000 under $6,000	107,625	597,284	96,239	533,462	49,715	276,018	43,477	241,404	264,733	247,159
$6,000 under $7,000	110,761	721,829	105,178	651,730	75,187	490,567	71,160	433,024	299,330	285,995
$7,000 under $8,000	109,757	826,462	101,673	731,647	75,599	571,516	70,750	505,117	365,317	350,450
$8,000 under $9,000	116,183	983,261	111,820	901,460	92,636	782,329	90,031	723,501	400,377	393,627
$9,000 under $10,000	111,924	1,062,723	109,251	1,010,746	90,701	863,124	88,276	816,241	386,490	385,226
$10,000 under $15,000	397,268	4,805,031	379,135	4,424,047	370,285	4,488,838	355,518	4,176,721	1,488,906	1,475,634
$15,000 under $20,000	121,104	2,073,589	114,765	1,820,059	116,361	1,992,141	111,248	1,771,372	419,415	411,973
$20,000 under $25,000	30,767	675,125	26,480	496,608	29,494	647,455	26,003	493,576	117,227	115,527
$25,000 under $30,000	12,343	338,591	9,697	202,854	11,812	323,863	9,645	202,230	47,782	45,711
$30,000 under $50,000	16,037	605,156	12,490	295,956	15,671	590,789	12,330	293,290	66,090	63,841
$50,000 under $100,000	6,412	426,412	4,463	146,672	6,111	407,397	4,330	143,698	27,040	25,686
$100,000 under $200,000	1,121	145,183	878	43,735	1,064	137,556	854	42,794	4,381	4,081
$200,000 under $500,000	222	63,941	179	10,281	192	54,191	169	10,080	789	694
$500,000 under $1,000,000	35	23,715	31	2,475	33	22,277	31	2,475	134	121
$1,000,000 or more	20	37,046	15	1,919	19	35,936	15	1,919	81	75
Returns under $5,000	757,494	[1]1,774,782	651,910	1,488,413	166,116	[1]482,553	121,852	350,694	1,397,374	1,243,928
Returns $5,000 under $10,000	556,250	4,191,559	524,161	3,829,045	383,838	2,983,554	363,694	2,719,287	1,716,247	1,662,457
Returns $10,000 under $15,000	397,268	4,805,031	379,135	4,424,047	370,285	4,488,838	355,518	4,176,721	1,488,906	1,475,634
Returns $15,000 or more	188,061	4,388,757	168,998	3,020,559	180,757	4,211,605	164,625	2,961,432	682,939	667,709

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
INDIANA												
Total	1,661,421	10,043,402	1,385,188	192,899	1,649,572	2,169,216	1,701,028	12,655,506	1,320,384	9,765,986	869,680	2,889,521
No adjusted gross income	-	-	-	-	-	-	2,154	8,772	1,665	6,899	837	1,873
Under $600	-	-	-	-	-	-	69,478	20,714	32,217	9,639	37,262	11,075
$600 under $1,000	16,786	722	-	-	16,786	94	66,855	51,289	41,348	31,113	25,507	20,176
$1,000 under $2,000	131,798	74,726	88,385	1,356	130,119	10,886	138,760	203,523	81,683	127,260	57,078	76,263
$2,000 under $3,000	118,047	148,844			115,916	22,943	115,283	273,194	77,064	171,641	46,938	101,553
$3,000 under $4,000	135,716	249,101	91,502	3,110	134,038	41,843	133,964	432,851	75,127	222,044	72,764	210,808
$4,000 under $5,000	122,120	317,929	96,992	4,419	119,944	54,743	112,388	478,399	54,486	222,027	71,657	256,372
$5,000 under $6,000	104,954	367,347	95,992	5,391	103,028	63,632	95,418	528,137	65,573	354,179	42,076	173,959
$6,000 under $7,000	109,698	438,247	99,260	6,622	108,018	78,312	103,150	643,948	81,031	465,022	49,995	178,926
$7,000 under $8,000	109,069	474,600	103,588	7,470	108,733	85,502	100,075	718,228	81,593	557,614	40,732	160,615
$8,000 under $9,000	116,183	604,559	112,658	9,926	116,016	111,467	109,488	880,674	101,439	771,621	42,553	109,053
$9,000 under $10,000	111,924	688,449	111,922	11,774	111,923	130,631	109,198	1,009,888	102,778	847,648	56,855	162,240
$10,000 under $15,000	397,267	3,254,271	397,244	57,783	397,194	636,611	376,864	4,393,334	363,724	3,581,527	219,440	811,807
$15,000 under $20,000	120,905	1,557,985	120,707	30,403	120,904	333,977	114,499	1,823,405	110,101	1,384,416	78,946	438,990
$20,000 under $25,000	30,767	519,113	30,765	10,955	30,767	120,200	26,400	492,455	25,180	379,881	16,863	112,574
$25,000 under $30,000	12,343	263,423	12,341	6,037	12,342	65,854	9,641	203,085	8,872	167,167	5,374	35,917
$30,000 under $50,000	16,037	496,798	16,037	13,377	16,037	146,301	12,167	292,083	11,492	271,787	3,647	20,296
$50,000 under $100,000	6,412	359,397	6,400	12,967	6,412	142,315	4,206	146,260	4,010	141,087	921	5,173
$100,000 under $200,000	1,121	124,610	1,121	5,756	1,121	62,893	829	41,801	796	40,214	195	1,588
$200,000 under $500,000	221	54,090	221	2,840	221	31,165	167	9,822	162	9,660	28	162
$500,000 under $1,000,000	35	21,088	35	1,158	35	12,751	30	2,330	29	2,278	8	52
$1,000,000 or more	18	28,103	18	1,556	18	17,100	14	1,314	14	1,264	4	50
Returns under $5,000	524,467	791,322	276,879	8,885	516,803	130,508	638,882	1,468,742	363,590	790,622	312,043	678,120
Returns $5,000 under $10,000	551,828	2,573,202	523,420	41,183	547,718	469,543	517,329	3,780,875	432,414	2,996,083	232,211	784,792
Returns $10,000 under $15,000	397,267	3,254,271	397,244	57,783	397,194	636,611	376,864	4,393,334	363,724	3,581,527	219,440	811,807
Returns $15,000 or more	187,859	3,424,607	187,645	85,048	187,857	932,554	167,953	3,012,555	160,656	2,397,754	105,986	614,802

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
IOWA	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	1,062,733	[1]7,437,501	851,847	5,303,458	606,917	[1]5,904,023	475,209	4,155,163	2,953,156	2,754,956
No adjusted gross income	6,237	[2]27,600	2,865	7,621	4,773	[2]22,992	1,999	7,111	21,385	19,743
Under $600	76,179	24,690	65,641	24,370					89,721	83,198
$600 under $1,000	48,683	37,987	40,576	30,932	9,622	6,019	12,243	16,141	68,082	57,360
$1,000 under $2,000	119,222	178,867	83,066	116,679	28,508	42,137			221,937	176,513
$2,000 under $3,000	96,253	237,350	68,766	156,703	33,217	83,699	18,973	39,318	203,253	158,437
$3,000 under $4,000	73,094	249,826	50,128	158,580	28,276	97,527	18,160	51,359	164,993	143,931
$4,000 under $5,000	61,353	275,189	50,611	211,315	30,070	134,563	22,177	85,141	148,276	137,544
$5,000 under $6,000	69,373	382,683	54,124	262,687	42,541	233,479	33,090	152,507	194,940	176,112
$6,000 under $7,000	61,763	400,454	50,107	289,414	33,719	218,973	26,892	146,763	158,594	155,456
$7,000 under $8,000	70,888	530,494	62,377	432,277	57,356	428,741	51,442	354,344	261,953	259,684
$8,000 under $9,000	67,948	576,094	59,363	470,210	53,954	456,415	49,237	385,821	217,262	213,227
$9,000 under $10,000	45,503	433,124	38,580	331,082	34,261	326,081	27,340	224,290	164,802	157,342
$10,000 under $15,000	181,895	2,189,726	160,789	1,772,644	170,434	2,054,107	151,222	1,682,016	696,975	685,650
$15,000 under $20,000	50,652	857,568	41,478	599,033	48,435	821,180	39,719	576,514	203,431	199,039
$20,000 under $25,000	16,443	363,069	12,235	205,072	15,799	348,941	12,188	204,047	61,972	59,585
$25,000 under $30,000	6,940	189,806	5,057	96,986	6,329	173,391	4,795	95,940	29,776	28,820
$30,000 under $50,000	6,953	262,346	3,845	64,667	6,445	243,242	3,597	62,835	32,293	30,477
$50,000 under $100,000	2,897	185,418	1,889	55,786	2,750	176,038	1,802	54,134	11,861	11,374
$100,000 under $200,000	384	49,477	289	13,150	360	46,322	274	12,698	1,383	1,241
$200,000 under $500,000	59	16,960	47	2,866	55	15,769	46	2,842	211	173
$500,000 under $1,000,000	7	4,499	7	709	7	4,499	7	709	26	22
$1,000,000 or more	7	19,475	7	674	6	15,891	6	634	30	28
Returns under $5,000	481,021	[1]976,308	361,653	706,201	134,466	[1]340,955	73,552	199,070	917,647	776,726
Returns $5,000 under $10,000	315,475	2,322,850	264,551	1,785,670	221,831	1,663,690	188,001	1,263,725	997,551	961,821
Returns $10,000 under $15,000	181,895	2,189,726	160,789	1,772,644	170,434	2,054,107	151,222	1,682,016	696,975	685,650
Returns $15,000 or more	84,342	1,948,617	64,854	1,038,943	80,186	1,845,271	62,434	1,010,352	340,983	330,759

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
IOWA	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	850,319	4,724,268	693,416	87,686	833,882	986,003	833,320	5,241,615	638,849	4,082,132	394,386	1,159,483
No adjusted gross income	-	-	-	-	-	-	2,864	7,328	1,573	5,502	1,441	1,826
Under $600	-	-	-	-	-	-	63,292	20,297	31,303	11,279	31,989	9,018
$600 under $1,000	(*)	(*)	-	-	(*)	(*)	38,893	29,165	20,846	15,716	18,713	13,449
$1,000 under $2,000	73,378	40,094	55,033	812	72,965	5,687	80,637	114,666	49,588	72,183	33,731	42,483
$2,000 under $3,000	69,342	86,798			64,972	13,229	68,434	153,308	46,821	106,573	25,481	46,735
$3,000 under $4,000	66,298	115,223	38,933	1,297	61,447	18,008	49,294	154,573	29,716	84,352	26,287	70,221
$4,000 under $5,000	59,526	150,385	42,922	1,870	58,114	24,984	48,428	200,270	31,736	115,691	21,640	84,579
$5,000 under $6,000	67,819	209,561	56,814	2,640	66,243	34,878	52,227	261,998	41,482	196,333	19,476	65,665
$6,000 under $7,000	61,636	251,759	55,501	3,987	59,276	44,919	49,644	280,075	38,905	193,133	22,254	86,941
$7,000 under $8,000	69,037	293,052	67,441	4,436	68,355	50,770	61,689	428,870	54,892	350,261	24,079	78,610
$8,000 under $9,000	67,925	356,442	67,378	5,923	67,756	65,179	59,361	470,440	52,372	381,146	29,997	89,293
$9,000 under $10,000	45,503	270,692	43,820	4,732	45,481	51,450	37,417	328,375	34,636	282,502	13,845	45,873
$10,000 under $15,000	181,814	1,457,266	181,312	25,787	181,238	281,348	158,762	1,761,300	147,768	1,422,521	89,577	338,779
$15,000 under $20,000	50,652	620,973	50,572	11,939	50,647	130,354	40,354	596,774	37,511	462,500	25,997	134,274
$20,000 under $25,000	16,443	279,905	16,443	5,871	16,442	63,790	11,785	203,189	10,724	164,883	6,624	38,306
$25,000 under $30,000	6,940	144,011	6,940	3,284	6,940	35,990	4,769	97,956	4,333	90,510	1,703	7,446
$30,000 under $50,000	6,953	215,611	6,953	5,860	6,953	64,073	3,467	62,907	2,780	59,451	1,034	3,456
$50,000 under $100,000	2,897	152,855	2,897	5,398	2,897	59,078	1,684	53,865	1,557	51,787	451	2,078
$100,000 under $200,000	384	42,454	384	1,957	384	21,444	264	12,160	252	11,851	54	309
$200,000 under $500,000	59	13,966	59	714	59	7,786	41	2,719	41	2,672	8	47
$500,000 under $1,000,000	7	4,190	7	208	7	2,287	7	707	7	703	1	5
$1,000,000 or more	7	18,694	7	973	7	10,703	7	673	6	583	4	91
Returns under $5,000	272,243	392,838	136,888	3,978	261,197	61,956	351,842	679,607	211,583	411,298	159,282	268,310
Returns $5,000 under $10,000	311,920	1,381,506	290,954	21,718	307,111	247,196	260,338	1,769,757	222,287	1,403,374	109,651	366,383
Returns $10,000 under $15,000	181,814	1,457,266	181,312	25,787	181,238	281,348	158,762	1,761,300	147,768	1,422,521	89,577	338,779
Returns $15,000 or more	84,342	1,492,658	84,262	36,203	84,336	395,503	62,378	1,030,949	57,211	844,939	35,876	186,011

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
KANSAS										
Total	831,773	[1]5,944,324	703,388	4,649,755	500,084	[4]4,924,983	422,751	3,839,171	2,311,444	2,166,789
No adjusted gross income	9,529	[2]33,469	4,341	26,410	6,111	[2]30,287	2,519	20,617	27,759	25,446
Under $600	54,467	18,499	48,270	17,309					65,884	58,201
$600 under $1,000	34,823	27,635	24,394	18,540	5,591	3,596	7,439	11,975	47,370	39,538
$1,000 under $2,000	79,688	117,784	57,265	78,148	12,416	18,430			128,949	103,485
$2,000 under $3,000	78,616	191,916	60,993	132,913	27,128	67,914	16,385	35,390	172,700	142,291
$3,000 under $4,000	57,914	203,052	46,362	158,447	29,509	103,230	22,667	75,343	136,392	121,898
$4,000 under $5,000	62,119	283,344	52,376	242,316	30,060	136,572	21,714	101,474	155,754	146,243
$5,000 under $6,000	60,630	335,723	53,006	269,379	38,649	214,183	33,117	167,064	170,134	163,679
$6,000 under $7,000	50,005	327,669	40,891	253,810	33,278	216,740	27,997	177,489	145,371	138,044
$7,000 under $8,000	55,708	415,172	53,202	372,640	42,878	321,305	40,448	277,775	179,493	173,518
$8,000 under $9,000	46,730	401,384	43,328	334,612	41,154	354,520	37,752	290,090	171,149	165,768
$9,000 under $10,000	39,430	373,338	38,654	350,169	37,609	356,330	36,912	333,947	155,003	150,486
$10,000 under $15,000	134,826	1,638,072	122,940	1,373,153	130,940	1,595,107	119,702	1,346,860	500,051	489,971
$15,000 under $20,000	39,082	664,356	34,569	534,745	38,119	648,270	34,360	531,297	145,418	142,124
$20,000 under $25,000	11,950	266,123	10,214	188,036	11,380	253,721	9,967	183,379	47,158	46,119
$25,000 under $30,000	5,230	141,731	4,191	95,040	5,076	137,572	4,037	91,410	21,518	20,865
$30,000 under $50,000	7,661	280,996	5,911	120,972	6,977	257,869	5,339	113,896	28,635	27,248
$50,000 under $100,000	2,863	183,644	2,081	65,360	2,743	175,123	2,011	63,897	10,729	10,081
$100,000 under $200,000	392	51,577	301	12,620	368	48,332	294	12,579	1,568	1,413
$200,000 under $500,000	81	23,592	75	3,862	75	21,900	71	3,583	307	279
$500,000 under $1,000,000	16	10,974	13	966	14	9,146	12	929	54	49
$1,000,000 or more	13	21,214	11	307	9	15,409	8	179	48	43
Returns under $5,000	377,156	[1]808,760	294,001	674,084	110,815	[1]299,455	70,724	244,798	734,808	637,102
Returns $5,000 under $10,000	252,503	1,853,285	229,081	1,580,609	193,568	1,463,078	176,226	1,246,364	821,150	791,495
Returns $10,000 under $15,000	134,826	1,638,072	122,940	1,373,153	130,940	1,595,107	119,702	1,346,860	500,051	489,971
Returns $15,000 or more	67,288	1,644,207	57,366	1,021,909	64,761	1,567,343	56,099	1,001,149	255,435	248,221

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
KANSAS												
Total	677,640	3,729,303	532,191	70,568	669,225	797,143	687,752	4,544,900	519,291	3,501,495	356,647	1,043,405
No adjusted gross income	-	-	-	-	-	-	3,888	24,425	3,510	21,901	1,337	2,524
Under $600	-	-	-	-	-	-	46,179	16,170	12,725	3,821	33,454	12,349
$600 under $1,000	(*)	(*)	-	-	(*)	(*)	22,651	15,284	13,938	10,156	8,713	5,128
$1,000 under $2,000	55,120	25,663	(*)	(*)	53,377	3,723	56,384	77,580	32,330	44,183	24,832	33,398
$2,000 under $3,000	55,470	66,934	39,730	585	54,941	10,300	59,767	132,413	36,852	83,098	28,747	49,315
$3,000 under $4,000	50,727	82,218	25,101	807	48,239	13,189	45,577	157,888	27,457	81,001	29,631	76,887
$4,000 under $5,000	58,424	144,257	34,768	1,828	57,118	24,692	51,327	232,120	31,720	143,079	23,791	89,042
$5,000 under $6,000	59,458	178,415	45,774	2,301	58,002	30,569	51,923	265,599	36,760	185,357	23,182	80,241
$6,000 under $7,000	49,448	190,167	44,728	2,911	49,109	33,404	38,621	234,467	33,390	186,521	16,433	47,946
$7,000 under $8,000	55,708	242,622	52,866	3,837	55,706	43,708	53,021	371,549	48,090	314,581	16,279	56,969
$8,000 under $9,000	46,730	240,512	44,591	3,884	46,651	43,549	43,328	326,428	39,278	282,725	19,422	43,702
$9,000 under $10,000	39,430	217,915	39,430	3,601	39,351	39,704	38,294	348,996	35,066	285,153	22,996	63,843
$10,000 under $15,000	134,645	1,085,410	134,466	19,051	134,519	207,452	121,128	1,350,474	114,740	1,031,556	75,844	318,917
$15,000 under $20,000	39,051	474,858	39,051	9,098	38,842	99,404	33,828	523,849	33,130	412,247	23,694	111,603
$20,000 under $25,000	11,950	199,066	11,950	4,180	11,922	45,675	9,997	184,177	9,310	156,006	4,806	28,171
$25,000 under $30,000	5,230	108,799	5,230	2,440	5,203	26,376	4,009	89,716	3,867	83,114	1,345	6,602
$30,000 under $50,000	7,661	227,706	7,661	6,146	7,660	67,544	5,571	116,769	5,000	104,158	1,571	12,611
$50,000 under $100,000	2,863	152,828	2,863	5,421	2,860	59,092	1,900	60,654	1,791	57,798	483	2,857
$100,000 under $200,000	388	43,367	388	1,988	388	21,734	269	11,586	250	10,711	68	876
$200,000 under $500,000	80	20,272	80	1,060	80	11,617	66	3,723	64	3,383	16	340
$500,000 under $1,000,000	16	9,643	16	489	16	5,105	13	728	13	718	2	10
$1,000,000 or more	13	18,443	13	936	13	10,279	11	306	10	231	1	75
Returns under $5,000	224,969	319,279	103,084	3,226	218,903	51,931	285,773	655,881	158,532	387,238	150,505	268,643
Returns $5,000 under $10,000	250,774	1,069,631	227,389	16,534	248,819	190,934	225,187	1,547,038	192,584	1,254,337	98,312	292,701
Returns $10,000 under $15,000	134,645	1,085,410	134,466	19,051	134,519	207,452	121,128	1,350,474	114,740	1,031,556	75,844	318,917
Returns $15,000 or more	67,252	1,254,983	67,252	31,756	66,984	346,826	55,664	991,507	53,435	828,364	31,986	163,144

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
KENTUCKY										
Total	1,045,151	[1]7,207,774	930,530	5,964,200	635,709	[1]5,845,992	562,902	4,812,909	2,986,011	2,877,378
No adjusted gross income	4,331	[2]14,199	1,253	3,821	3,123	[2]10,217	857	3,353	11,227	10,371
Under $600	56,423	18,192	48,641	15,829					75,908	73,164
$600 under $1,000	41,885	33,481	32,345	24,756	7,813	4,804	21,861	32,391	57,189	53,871
$1,000 under $2,000	109,831	165,900	83,225	121,355	32,643	51,396			211,287	183,701
$2,000 under $3,000	91,382	232,949	79,101	188,056	33,059	84,269	23,833	53,311	200,061	184,487
$3,000 under $4,000	91,912	317,192	81,994	275,742	35,371	121,435	28,877	98,381	227,339	214,899
$4,000 under $5,000	81,223	366,938	75,797	334,619	43,264	196,994	39,404	169,181	212,185	205,132
$5,000 under $6,000	78,677	431,579	69,773	371,662	42,228	234,889	37,024	201,641	213,311	205,986
$6,000 under $7,000	71,357	464,577	64,967	407,650	58,621	381,586	52,231	327,357	253,198	240,168
$7,000 under $8,000	70,101	524,787	67,862	476,284	61,122	459,219	59,047	414,271	273,629	272,782
$8,000 under $9,000	65,041	552,665	62,793	501,670	55,991	476,647	54,075	436,322	227,272	227,201
$9,000 under $10,000	65,897	626,462	63,389	566,055	55,416	525,733	52,931	471,847	212,266	209,212
$10,000 under $15,000	148,743	1,810,724	140,655	1,651,365	141,783	1,730,623	135,391	1,594,582	560,421	554,112
$15,000 under $20,000	39,245	666,072	35,949	552,320	38,226	648,727	35,705	551,311	142,811	139,435
$20,000 under $25,000	11,985	264,891	10,322	176,886	10,943	241,623	9,682	168,678	45,074	43,416
$25,000 under $30,000	6,179	166,389	4,669	97,672	5,829	156,709	4,467	95,714	20,937	20,129
$30,000 under $50,000	7,037	260,361	5,149	110,501	6,644	247,732	4,980	109,561	25,675	23,989
$50,000 under $100,000	3,269	211,114	2,197	66,967	3,050	197,029	2,108	64,811	13,792	13,125
$100,000 under $200,000	518	66,315	360	16,673	482	61,460	347	16,156	2,023	1,838
$200,000 under $500,000	100	28,596	78	3,792	89	25,501	72	3,571	339	299
$500,000 under $1,000,000	12	8,144	8	407	10	6,967	8	407	54	51
$1,000,000 or more	3	4,644	3	118	2	2,865	2	66	13	10
Returns under $5,000	476,987	[1]1,120,454	402,356	964,178	155,273	[1]448,681	114,832	356,616	995,196	925,625
Returns $5,000 under $10,000	351,073	2,600,069	328,784	2,323,320	273,378	2,078,074	255,308	1,851,437	1,179,676	1,155,349
Returns $10,000 under $15,000	148,743	1,810,724	140,655	1,651,365	141,783	1,730,623	135,391	1,594,582	560,421	554,112
Returns $15,000 or more	68,348	1,676,527	58,735	1,025,337	65,275	1,588,614	57,371	1,010,274	250,718	242,292

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
KENTUCKY												
Total	864,824	4,431,850	691,967	81,433	861,566	930,369	909,106	5,859,538	701,699	4,434,253	435,596	1,425,287
No adjusted gross income	-	-	-	-	-	-	1,252	3,579	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	-	-	45,477	14,361	19,722	6,949	25,755	7,412
$600 under $1,000	75,878	32,138	-	-	74,773	4,549	31,977	23,480	15,786	10,878	16,191	12,601
$1,000 under $2,000			(*)	(*)			82,857	119,875	60,445	83,573	29,109	36,302
$2,000 under $3,000	68,388	83,631	43,347	851	67,525	13,325	75,199	182,927	46,127	108,510	34,924	74,417
$3,000 under $4,000	76,934	144,920	52,386	1,617	76,564	23,639	81,090	271,441	52,714	166,332	30,821	105,109
$4,000 under $5,000	76,622	194,308	58,758	2,279	76,622	32,153	74,621	330,916	48,906	208,059	33,207	122,857
$5,000 under $6,000	77,573	244,643	63,489	3,481	77,406	42,751	65,502	348,143	46,203	237,195	30,871	110,948
$6,000 under $7,000	71,334	242,516	60,344	3,272	71,333	41,280	60,828	380,014	54,809	316,401	22,588	63,613
$7,000 under $8,000	70,101	282,700	64,674	4,196	69,565	49,656	67,325	473,161	59,373	369,522	27,928	103,639
$8,000 under $9,000	65,041	334,330	64,434	5,484	65,039	61,297	62,795	496,669	55,540	388,856	27,164	107,813
$9,000 under $10,000	65,886	399,124	65,886	6,733	65,886	73,922	63,221	562,901	52,327	395,782	39,141	167,119
$10,000 under $15,000	148,743	1,192,644	148,743	20,983	148,529	230,931	139,700	1,636,435	134,373	1,312,493	83,590	323,943
$15,000 under $20,000	39,245	482,043	39,245	9,259	39,245	101,852	35,418	551,216	34,644	417,061	24,427	134,155
$20,000 under $25,000	11,985	197,975	11,985	4,215	11,985	46,208	9,901	173,781	9,094	145,712	4,678	28,069
$25,000 under $30,000	6,179	128,025	6,179	2,935	6,179	32,109	4,591	97,853	4,224	81,289	1,852	16,564
$30,000 under $50,000	7,015	207,864	7,015	5,539	7,015	60,505	4,988	108,810	4,790	103,138	1,738	5,673
$50,000 under $100,000	3,269	174,234	3,269	6,205	3,269	68,157	1,959	64,421	1,816	61,952	523	2,469
$100,000 under $200,000	518	55,728	518	2,542	518	27,897	326	15,431	310	14,824	71	607
$200,000 under $500,000	98	23,595	98	1,246	98	13,595	69	3,621	67	3,549	14	72
$500,000 under $1,000,000	12	7,097	12	380	12	4,171	7	388	7	374	1	14
$1,000,000 or more	3	4,336	3	216	3	2,373	3	117	3	113	1	4
Returns under $5,000	297,822	454,996	156,073	4,749	295,484	73,665	392,473	946,578	244,119	585,993	171,009	360,586
Returns $5,000 under $10,000	349,935	1,503,312	318,827	23,165	349,229	268,906	319,671	2,260,887	268,252	1,707,756	147,692	553,131
Returns $10,000 under $15,000	148,743	1,192,644	148,743	20,983	148,529	230,931	139,700	1,636,435	134,373	1,312,493	83,590	323,943
Returns $15,000 or more	68,324	1,280,898	68,324	32,536	68,324	356,867	57,262	1,015,638	54,955	828,011	33,305	187,627

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
LOUISIANA										
Total	1,094,658	[1]7,843,009	1,002,225	6,682,268	662,610	[1]6,248,584	603,459	5,317,388	3,236,707	3,146,447
No adjusted gross income	10,634	[2]45,905	5,522	18,557	3,850	[2]34,612	1,800	12,839	24,781	23,124
Under $600	64,303	20,327	58,312	17,798	14,978	8,932	7,638	11,299	78,135	74,682
$600 under $1,000	39,674	31,541	33,768	33,207					59,584	52,462
$1,000 under $2,000	90,753	132,383	79,881	124,737	20,592	31,096	15,922	31,976	150,592	139,747
$2,000 under $3,000	99,301	255,242	90,547	240,713	30,497	77,028	25,685	71,609	197,181	186,701
$3,000 under $4,000	90,371	321,887	80,142	282,641	38,786	137,405	33,537	117,779	227,430	213,700
$4,000 under $5,000	100,623	455,095	90,679	415,161	61,087	275,673	52,037	236,950	321,387	314,822
$5,000 under $6,000	95,918	524,981	90,938	496,363	60,275	329,909	56,950	316,437	335,663	329,642
$6,000 under $7,000	67,123	439,642	60,836	387,748	52,877	345,702	49,880	317,520	244,478	238,534
$7,000 under $8,000	77,637	581,970	73,931	552,646	57,813	433,338	54,107	403,247	279,183	273,884
$8,000 under $9,000	48,995	416,661	47,746	405,073	41,330	352,092	40,201	340,068	164,016	163,232
$9,000 under $10,000	54,749	524,531	50,651	448,953	44,583	429,357	42,600	381,981	174,541	174,540
$10,000 under $15,000	168,058	2,013,440	162,868	1,864,367	155,957	1,872,754	151,098	1,743,894	639,339	629,433
$15,000 under $20,000	51,338	875,113	48,270	772,394	48,086	820,984	45,941	741,622	202,184	200,146
$20,000 under $25,000	14,984	332,022	12,340	237,267	13,537	299,787	11,468	225,196	56,891	54,634
$25,000 under $30,000	5,751	155,615	5,044	97,626	5,322	144,192	4,735	95,267	22,375	21,845
$30,000 under $50,000	9,438	359,003	7,148	174,305	8,544	327,123	6,532	164,057	38,061	35,559
$50,000 under $100,000	4,117	280,386	2,948	83,115	3,732	254,066	2,739	78,520	17,481	16,732
$100,000 under $200,000	686	89,323	493	22,514	588	76,611	442	20,403	2,638	2,393
$200,000 under $500,000	171	48,490	134	5,819	149	41,849	124	5,572	651	542
$500,000 under $1,000,000	21	13,929	17	967	16	10,902	13	854	61	46
$1,000,000 or more	13	17,334	10	298	11	14,397	10	298	55	47
Returns under $5,000	495,659	[1]1,170,569	438,851	1,132,814	169,790	[1]495,522	136,619	482,452	1,059,090	1,005,238
Returns $5,000 under $10,000	344,422	2,487,785	324,102	2,290,782	256,878	1,890,398	243,738	1,759,254	1,197,881	1,179,832
Returns $10,000 under $15,000	168,058	2,013,440	162,868	1,864,367	155,957	1,872,754	151,098	1,743,894	639,339	629,433
Returns $15,000 or more	86,519	2,171,215	76,404	1,394,305	79,985	1,989,910	72,004	1,331,788	340,397	331,944

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
LOUISIANA												
Total	901,528	4,777,486	680,077	90,843	896,445	1,045,653	981,750	6,576,975	792,450	5,333,778	394,393	1,243,201
No adjusted gross income	-	-	-	-	-	-	5,437	18,537	3,787	17,192	1,853	1,346
Under $600	-	-	-	-	-	-	56,305	17,190	27,966	7,711	28,339	9,479
$600 under $1,000	64,304	30,058	-	-	64,304	4,292	33,768	33,205	13,918	15,519	20,428	17,686
$1,000 under $2,000			53,455	884			76,366	110,722	56,177	79,857	23,479	30,865
$2,000 under $3,000	77,219	97,633			77,039	15,253	90,005	239,548	49,915	125,462	47,839	114,086
$3,000 under $4,000	81,197	133,916	39,888	1,315	79,369	21,127	76,842	274,737	55,932	194,898	26,388	79,838
$4,000 under $5,000	93,562	193,450	49,859	1,894	93,139	31,767	89,955	410,846	79,096	358,326	18,522	52,520
$5,000 under $6,000	88,914	238,973	61,266	2,744	88,793	39,937	89,293	480,758	75,349	386,682	31,842	94,076
$6,000 under $7,000	62,188	219,646	56,198	3,001	61,646	38,192	58,828	375,246	53,088	323,195	18,581	52,050
$7,000 under $8,000	77,612	310,737	70,141	4,651	75,967	53,882	73,691	558,749	59,014	427,377	29,465	131,372
$8,000 under $9,000	48,994	243,250	44,059	3,989	48,994	45,226	47,686	402,229	47,144	364,570	16,431	37,660
$9,000 under $10,000	54,111	339,980	53,931	5,720	54,111	63,091	48,634	448,301	45,930	377,478	14,758	70,823
$10,000 under $15,000	167,092	1,316,926	165,055	23,112	166,825	255,392	161,696	1,859,943	154,424	1,535,685	77,642	324,259
$15,000 under $20,000	51,338	624,540	51,254	12,090	51,276	132,715	46,911	757,487	45,639	593,528	28,630	163,960
$20,000 under $25,000	14,984	254,232	14,984	5,477	14,984	60,346	12,059	233,584	11,703	193,284	5,844	40,301
$25,000 under $30,000	5,667	120,169	5,666	2,796	5,666	30,756	4,785	97,348	4,605	85,430	1,870	11,919
$30,000 under $50,000	9,375	280,115	9,351	7,578	9,373	83,061	6,518	155,402	5,962	149,429	1,861	5,973
$50,000 under $100,000	4,086	232,520	4,086	8,595	4,075	93,775	2,411	75,701	2,288	71,851	516	3,851
$100,000 under $200,000	682	75,507	681	3,488	681	38,341	430	20,866	390	19,893	91	973
$200,000 under $500,000	169	39,005	169	2,062	169	22,656	109	5,415	103	5,272	12	143
$500,000 under $1,000,000	21	11,462	21	620	21	6,803	14	885	13	864	2	22
$1,000,000 or more	13	15,366	13	827	13	9,041	7	277	7	277	-	-
Returns under $5,000	316,282	455,058	143,202	4,092	313,851	72,439	428,678	1,104,785	286,791	798,965	166,848	305,821
Returns $5,000 under $10,000	331,819	1,352,586	285,595	20,105	329,511	240,328	318,132	2,265,282	280,525	1,879,302	111,077	385,980
Returns $10,000 under $15,000	167,092	1,316,926	165,055	23,112	166,825	255,392	161,696	1,859,943	154,424	1,535,685	77,642	324,259
Returns $15,000 or more	86,335	1,652,916	86,225	43,534	86,258	477,494	73,244	1,346,965	70,710	1,119,826	38,826	227,141

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MAINE										
Total	370,888	[1]2,511,349	335,105	2,059,038	217,302	[1]2,025,558	197,355	1,696,795	1,068,243	1,006,661
No adjusted gross income	2,210	[2]5,740	(*)	(*)	1,483	[2]4,611	(*)	(*)	6,523	6,116
Under $600	13,784	4,324	13,013	3,785			-	-	14,691	14,329
$600 under $1,000	25,397	20,812	24,537	20,106	1,958	2,145			30,553	28,428
$1,000 under $2,000	34,582	55,222	31,141	48,355			9,245	31,013	51,733	46,130
$2,000 under $3,000	19,730	50,768	17,683	41,451	14,135	47,281			36,592	31,736
$3,000 under $4,000	35,752	130,553	27,299	97,958					69,168	56,195
$4,000 under $5,000	29,700	133,296	26,301	109,192	12,976	59,275	9,673	37,732	80,386	80,025
$5,000 under $6,000	32,685	181,630	32,357	164,879	27,668	152,894	27,476	136,834	106,493	95,106
$6,000 under $7,000	26,730	171,724	22,696	143,843	24,605	158,112	22,696	143,843	105,844	100,963
$7,000 under $8,000	32,451	243,503	31,809	236,295	27,571	208,585	26,929	199,339	127,657	124,344
$8,000 under $9,000	22,140	185,838	20,021	165,563	17,259	145,051	16,767	140,222	73,217	71,590
$9,000 under $10,000	23,944	226,791	23,492	193,969	22,256	210,846	21,865	193,426	104,674	99,793
$10,000 under $15,000	51,046	605,692	47,519	529,352	47,551	565,872	45,912	517,066	184,979	179,627
$15,000 under $20,000	11,842	200,805	10,237	156,553	11,436	194,008	10,023	155,381	40,327	38,678
$20,000 under $25,000	3,868	85,617	3,173	59,974	3,664	81,489	2,991	56,305	14,540	13,750
$25,000 under $30,000	1,612	44,499	955	18,905	1,611	44,472	955	18,905	7,037	6,614
$30,000 under $50,000	2,352	88,246	1,512	41,619	2,149	79,311	1,512	41,619	9,603	9,334
$50,000 under $100,000	909	58,468	613	19,336	831	53,451	568	17,326	3,635	3,389
$100,000 under $200,000	131	17,033	94	4,515	128	16,695	94	4,515	507	445
$200,000 under $500,000	15	4,786	7	435	14	4,351	7	435	56	46
$500,000 under $1,000,000	4	2,371	1	45	4	2,371	1	45	13	11
$1,000,000 or more	4	5,111	4	232	3	3,960	3	117	15	12
Returns under $5,000	161,155	[1]389,236	140,615	323,524	30,552	[1]104,091	19,556	71,417	289,646	262,959
Returns $5,000 under $10,000	137,950	1,009,486	130,375	904,549	119,359	875,487	115,733	813,664	517,885	491,796
Returns $10,000 under $15,000	51,046	605,692	47,519	529,352	47,551	565,872	45,912	517,066	184,979	179,627
Returns $15,000 or more	20,737	506,935	16,596	301,613	19,840	480,108	16,154	294,648	75,733	72,279

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
MAINE												
Total	317,907	1,513,939	253,905	26,962	317,861	313,365	328,645	2,038,879	257,556	1,659,862	148,110	379,016
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	-	-	13,013	3,784				
$600 under $1,000	(*)	(*)	-	-	(*)	(*)	22,911	18,916	32,769	35,673	21,281	14,547
$1,000 under $2,000	28,516	15,887	(*)	(*)	28,516	2,268	29,515	45,703			11,389	18,183
$2,000 under $3,000	15,655	23,374	13,108	268	15,655	3,816	17,683	41,588	10,679	27,539	7,065	14,049
$3,000 under $4,000	30,688	68,639	25,985	836	30,688	11,306	27,299	100,080	15,189	56,899	12,473	43,181
$4,000 under $5,000	29,066	69,767	21,923	950	29,066	12,168	26,301	109,901	17,082	68,434	11,162	41,467
$5,000 under $6,000	32,589	90,875	23,996	994	32,589	14,598	32,357	172,295	30,006	157,318	7,593	14,977
$6,000 under $7,000	26,730	77,961	19,744	841	26,707	12,169	22,600	143,581	22,464	125,434	12,023	18,147
$7,000 under $8,000	32,451	128,736	30,463	1,860	32,451	22,685	31,809	236,515	29,097	211,582	10,102	24,932
$8,000 under $9,000	22,140	109,091	22,004	1,792	22,140	20,162	20,021	166,746	18,394	140,758	7,315	25,988
$9,000 under $10,000	23,944	123,588	23,944	1,978	23,921	22,261	21,865	178,245	19,877	168,403	6,140	9,842
$10,000 under $15,000	50,510	402,635	50,375	7,072	50,510	77,826	46,292	522,845	45,569	420,899	32,242	101,946
$15,000 under $20,000	11,842	149,861	11,842	2,888	11,842	31,855	10,236	154,898	10,044	123,868	6,238	31,030
$20,000 under $25,000	3,868	67,011	3,868	1,428	3,868	15,720	2,991	57,314	2,869	42,628	1,997	14,687
$25,000 under $30,000	1,612	35,380	1,612	811	1,612	8,921	955	18,760	894	16,944	265	1,816
$30,000 under $50,000	2,352	75,853	2,352	2,194	2,352	24,104	1,486	41,241	1,373	40,260	158	982
$50,000 under $100,000	909	49,959	909	1,815	909	19,951	576	19,100	521	17,586	153	1,514
$100,000 under $200,000	131	14,053	131	641	131	7,005	83	4,006	79	3,962	11	44
$200,000 under $500,000	15	4,135	15	230	15	2,516	7	420	7	418	1	2
$500,000 under $1,000,000	4	1,970	4	109	4	1,200	1	45	1	45	-	-
$1,000,000 or more	4	4,814	4	254	4	2,794	3	222	3	212	2	10
Returns under $5,000	108,806	178,018	62,642	2,055	108,806	29,600	137,363	322,646	76,358	189,547	63,870	133,099
Returns $5,000 under $10,000	137,854	530,251	120,151	7,465	137,808	91,875	128,652	897,381	119,838	803,495	43,173	93,886
Returns $10,000 under $15,000	50,510	402,635	50,375	7,072	50,510	77,826	46,292	522,845	45,569	420,899	32,242	101,946
Returns $15,000 or more	20,737	403,035	20,737	10,370	20,737	114,064	16,338	296,007	15,791	245,921	8,825	50,085

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MARYLAND										
Total	1,638,200	[1]13,981,083	1,519,164	11,953,373	868,325	[1]10,708,660	812,188	9,158,418	4,406,399	4,275,773
No adjusted gross income	5,771	[2]35,530	4,127	35,721	3,065	[2]27,948	1,722	18,201	14,324	14,159
Under $600	89,513	31,482	82,393	28,940	10,230	6,706	18,488	20,296	104,008	101,114
$600 under $1,000	72,831	57,975	67,198	50,580					99,329	93,265
$1,000 under $2,000	154,709	225,744	141,805	201,211	17,398	27,054			215,643	198,764
$2,000 under $3,000	125,851	312,459	104,050	253,311	24,031	60,243	16,919	43,094	260,112	235,860
$3,000 under $4,000	89,352	308,577	76,183	250,757	25,308	85,879	20,079	60,541	204,738	186,091
$4,000 under $5,000	109,749	497,017	106,603	466,231	39,377	180,199	37,987	166,756	275,163	270,411
$5,000 under $6,000	100,286	547,974	94,492	481,664	43,204	238,178	40,130	188,567	251,792	246,436
$6,000 under $7,000	96,540	625,261	89,782	557,310	57,465	371,138	54,601	339,318	263,742	256,347
$7,000 under $8,000	85,599	648,032	79,832	569,316	48,738	368,143	47,598	330,073	240,100	232,517
$8,000 under $9,000	89,867	769,925	86,842	718,951	64,188	547,764	63,316	528,242	286,647	281,047
$9,000 under $10,000	88,438	837,150	84,516	785,393	64,667	612,273	61,495	570,194	282,654	281,899
$10,000 under $15,000	298,763	3,633,582	286,701	3,376,678	258,168	3,154,600	249,650	2,953,903	1,074,257	1,060,438
$15,000 under $20,000	124,757	2,130,272	119,965	1,930,762	111,803	1,910,907	108,849	1,770,518	431,744	425,031
$20,000 under $25,000	52,557	1,165,763	49,145	1,015,003	50,771	1,126,277	48,042	994,479	193,609	191,121
$25,000 under $30,000	22,884	618,882	20,704	487,790	21,506	581,363	19,827	468,226	87,470	85,486
$30,000 under $50,000	21,369	777,772	17,966	506,953	19,851	724,904	16,921	476,051	83,106	80,155
$50,000 under $100,000	7,312	473,843	5,195	182,017	6,667	433,176	4,970	177,372	29,622	27,807
$100,000 under $200,000	1,740	215,085	1,425	41,710	1,612	197,726	1,371	40,097	7,114	6,719
$200,000 under $500,000	247	69,150	183	10,198	220	61,904	172	9,833	972	875
$500,000 under $1,000,000	47	30,534	40	1,961	41	26,499	36	1,867	191	172
$1,000,000 or more	18	40,134	17	916	15	21,675	15	790	62	59
Returns under $5,000	647,776	[1]1,397,723	582,359	1,286,751	119,409	[1]332,133	95,195	308,887	1,173,317	1,099,664
Returns $5,000 under $10,000	460,730	3,428,343	435,464	3,112,635	278,262	2,137,495	267,140	1,956,394	1,324,935	1,298,246
Returns $10,000 under $15,000	298,763	3,633,582	286,701	3,376,678	258,168	3,154,600	249,650	2,953,903	1,074,257	1,060,438
Returns $15,000 or more	230,931	5,521,435	214,640	4,177,310	212,486	5,084,432	200,203	3,939,233	833,890	817,425

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
MARYLAND												
Total	1,413,464	9,133,861	1,148,226	180,429	1,406,040	2,036,108	1,488,248	11,735,024	1,137,396	8,965,903	705,520	2,769,128
No adjusted gross income	-	-	-	-	-	-	4,077	34,605	3,544	27,765	1,638	6,840
Under $600	-	-	-	-	-	-	82,393	28,851	41,194	13,730	41,199	15,121
$600 under $1,000	14,758	821	-	-	14,430	105	66,870	50,009	41,520	29,571	30,102	20,438
$1,000 under $2,000	131,302	69,580	(*)	(*)	131,302	9,719	135,466	189,506	84,767	123,079	52,283	66,427
$2,000 under $3,000	100,536	122,190	62,765	1,098	98,952	18,847	104,029	254,573	65,348	162,664	45,086	91,908
$3,000 under $4,000	78,577	142,435	52,296	1,664	78,078	22,849	67,883	227,119	36,629	119,538	32,841	107,582
$4,000 under $5,000	103,286	265,150	78,384	3,413	103,217	45,877	106,381	461,185	76,388	318,345	41,410	142,840
$5,000 under $6,000	96,440	310,448	80,786	4,502	95,872	54,729	90,994	461,044	51,011	235,606	51,626	225,438
$6,000 under $7,000	95,962	375,357	89,040	5,705	94,050	67,302	83,446	519,381	62,796	374,356	35,800	145,026
$7,000 under $8,000	85,243	404,105	80,643	6,624	83,658	75,668	79,813	574,596	58,787	380,361	34,527	194,236
$8,000 under $9,000	89,696	465,194	87,443	7,768	89,696	87,684	86,820	714,533	74,634	575,169	30,802	139,365
$9,000 under $10,000	88,109	523,089	86,197	8,875	87,938	99,480	84,516	784,804	75,285	651,781	31,289	133,023
$10,000 under $15,000	298,737	2,396,002	294,598	42,417	298,194	471,992	284,755	3,351,705	265,588	2,661,172	158,226	690,533
$15,000 under $20,000	124,687	1,510,342	124,137	29,375	124,687	324,546	118,833	1,910,632	111,395	1,463,631	71,528	447,003
$20,000 under $25,000	52,547	855,617	52,211	17,660	52,547	194,819	48,033	988,638	46,599	806,606	27,316	182,032
$25,000 under $30,000	22,884	463,779	22,882	10,491	22,884	115,118	20,653	485,594	19,871	403,729	10,699	81,866
$30,000 under $50,000	21,367	591,488	21,193	15,222	21,202	166,502	17,088	476,795	16,169	407,929	7,745	68,867
$50,000 under $100,000	7,287	375,079	7,277	13,229	7,287	145,084	4,734	175,109	4,453	166,133	1,212	8,976
$100,000 under $200,000	1,739	164,653	1,730	7,192	1,739	79,384	1,269	35,414	1,232	34,138	160	1,275
$200,000 under $500,000	243	53,547	243	2,777	243	30,093	146	8,407	139	8,107	23	300
$500,000 under $1,000,000	47	24,437	47	1,299	47	14,190	34	1,693	33	1,672	6	21
$1,000,000 or more	17	20,548	17	1,105	17	12,120	15	831	14	821	2	11
Returns under $5,000	428,459	600,176	199,782	6,188	425,979	97,397	567,099	1,245,846	349,390	794,691	244,559	451,155
Returns $5,000 under $10,000	455,450	2,078,192	424,109	33,474	451,214	384,863	425,589	3,054,359	322,513	2,217,272	184,044	837,087
Returns $10,000 under $15,000	298,737	2,396,002	294,598	42,417	298,194	471,992	284,755	3,351,705	265,588	2,661,172	158,226	690,533
Returns $15,000 or more	230,818	4,059,490	229,737	98,348	230,653	1,081,857	210,805	4,083,113	199,905	3,292,766	118,691	790,350

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
MASSACHUSETTS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	2,333,244	[1]19,138,709	2,123,178	15,682,152	1,155,586	[1]14,111,687	1,065,133	11,604,353	5,957,480	5,604,798
No adjusted gross income	3,854	[2]26,362	1,642	15,266	2,871	[2]20,786	1,084	11,998	11,234	10,137
Under $600	127,428	45,322	123,028	44,516					142,191	135,467
$600 under $1,000	81,469	64,528	75,115	60,972	1,684	720	10,033	14,153	94,584	88,844
$1,000 under $2,000	229,196	339,986	194,052	274,368	14,754	22,721			332,991	294,803
$2,000 under $3,000	185,360	464,443	149,458	357,709	37,617	94,127	27,634	54,439	320,365	241,238
$3,000 under $4,000	149,261	511,630	121,721	402,415	39,844	137,897	24,916	86,255	265,686	228,016
$4,000 under $5,000	156,884	709,714	139,769	586,552	43,557	198,578	37,692	153,283	332,145	310,429
$5,000 under $6,000	156,789	865,446	144,788	747,291	51,552	287,104	44,964	225,173	321,965	291,709
$6,000 under $7,000	121,549	796,119	112,922	675,510	67,685	437,394	60,333	347,749	325,228	309,377
$7,000 under $8,000	151,050	1,130,694	142,098	1,001,479	79,602	597,712	75,691	514,395	377,903	358,239
$8,000 under $9,000	135,855	1,155,556	128,930	1,010,525	90,583	774,779	86,059	696,482	413,797	399,424
$9,000 under $10,000	133,832	1,271,128	126,840	1,147,211	103,306	978,303	101,785	915,735	444,480	430,262
$10,000 under $15,000	446,134	5,393,936	432,666	4,964,789	386,913	4,699,793	377,473	4,384,988	1,588,877	1,554,852
$15,000 under $20,000	145,360	2,468,117	137,707	2,159,187	134,727	2,287,402	129,878	2,058,142	548,963	536,031
$20,000 under $25,000	44,216	982,811	39,394	765,951	41,330	917,887	37,748	745,881	178,691	172,311
$25,000 under $30,000	22,808	617,461	19,932	446,066	21,014	567,860	18,910	429,646	86,912	83,594
$30,000 under $50,000	27,662	1,036,862	22,290	584,867	25,359	953,754	20,737	549,007	112,886	106,364
$50,000 under $100,000	11,605	760,619	8,627	319,233	10,609	695,504	8,153	305,130	47,272	43,689
$100,000 under $200,000	2,315	303,131	1,719	90,091	2,052	267,541	1,600	84,975	9,026	8,042
$200,000 under $500,000	511	144,342	397	23,328	438	123,522	366	22,498	1,899	1,653
$500,000 under $1,000,000	74	49,597	58	3,350	61	41,400	53	2,948	269	220
$1,000,000 or more	32	53,627	25	1,476	28	48,476	24	1,475	116	97
Returns under $5,000	933,452	[1]2,109,262	804,785	1,741,799	140,327	[1]433,257	101,359	320,129	1,499,196	1,308,934
Returns $5,000 under $10,000	699,075	5,218,943	655,578	4,582,015	392,728	3,075,292	368,832	2,699,534	1,883,373	1,789,011
Returns $10,000 under $15,000	446,134	5,393,936	432,666	4,964,789	386,913	4,699,793	377,473	4,384,988	1,588,877	1,554,852
Returns $15,000 or more	254,583	6,416,568	230,149	4,393,549	235,618	5,903,345	217,469	4,199,702	986,034	952,001

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
MASSACHUSETTS	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	2,024,465	12,552,883	1,694,649	252,016	2,003,385	2,823,903	2,088,691	15,430,313	1,511,792	11,767,254	1,097,188	3,663,064
No adjusted gross income	-	-	-	-	-	-	1,615	14,416	1,127	13,012	524	1,405
Under $600	-	-	-	-	-	-	123,028	44,342	60,181	23,288	63,172	21,054
$600 under $1,000	15,614	786	-	-	15,614	103	71,718	55,347	30,952	23,219	40,766	32,128
$1,000 under $2,000	179,578	92,694	119,404	2,132	176,181	13,147	188,632	264,795	95,770	130,223	94,561	134,572
$2,000 under $3,000	149,580	207,115			141,006	31,645	145,684	342,462	86,876	188,705	67,301	153,758
$3,000 under $4,000	139,692	269,429	103,836	3,596	135,968	44,374	119,369	388,041	60,960	193,140	69,082	194,900
$4,000 under $5,000	149,986	404,657	121,584	5,680	146,539	69,931	136,322	567,846	75,813	287,651	75,401	280,196
$5,000 under $6,000	152,696	524,984	133,174	7,840	152,696	94,100	143,088	746,421	76,654	376,958	89,496	369,464
$6,000 under $7,000	118,877	473,890	107,824	7,187	116,969	83,729	112,843	671,054	80,835	466,466	52,313	204,588
$7,000 under $8,000	149,142	733,075	143,539	12,417	149,142	140,004	138,620	983,295	107,027	756,903	53,999	226,392
$8,000 under $9,000	135,450	706,458	134,727	11,895	135,450	132,652	127,231	998,255	104,657	744,773	63,262	253,482
$9,000 under $10,000	133,832	794,924	131,744	13,647	133,832	151,893	125,141	1,139,140	114,366	950,596	50,872	188,543
$10,000 under $15,000	445,586	3,591,166	444,494	64,495	445,576	710,815	429,707	4,914,901	399,429	3,953,501	251,593	961,401
$15,000 under $20,000	145,328	1,746,003	145,328	34,047	145,328	373,006	136,338	2,141,453	131,350	1,709,149	86,060	432,304
$20,000 under $25,000	44,216	715,520	44,166	15,055	44,216	165,596	38,448	745,784	37,131	633,445	21,503	112,340
$25,000 under $30,000	22,754	463,766	22,754	10,597	22,744	116,342	19,628	433,312	19,080	393,447	7,868	39,866
$30,000 under $50,000	27,662	799,123	27,619	21,192	27,662	233,375	21,173	564,456	19,968	525,382	7,079	39,074
$50,000 under $100,000	11,552	607,543	11,542	21,735	11,542	238,322	8,129	307,083	7,715	293,181	2,027	13,903
$100,000 under $200,000	2,305	233,759	2,299	10,598	2,305	116,488	1,559	83,749	1,498	81,080	245	2,668
$200,000 under $500,000	509	107,843	509	5,617	509	61,294	344	20,054	331	19,070	56	985
$500,000 under $1,000,000	74	36,980	74	2,014	74	22,115	49	2,706	48	2,673	5	33
$1,000,000 or more	32	43,171	32	2,272	32	24,973	25	1,400	24	1,392	3	8
Returns under $5,000	634,450	974,680	344,824	11,408	615,308	159,199	786,368	1,677,250	411,679	859,238	410,807	818,012
Returns $5,000 under $10,000	689,997	3,233,330	651,008	52,986	688,089	602,378	646,923	4,538,164	483,539	3,295,696	309,942	1,242,469
Returns $10,000 under $15,000	445,586	3,591,166	444,494	64,495	445,576	710,815	429,707	4,914,901	399,429	3,953,501	251,593	961,401
Returns $15,000 or more	254,432	4,753,707	254,323	123,127	254,412	1,351,511	225,693	4,299,998	217,145	3,658,819	124,846	641,182

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MICHIGAN										
Total	3,255,170	[1]28,919,672	2,973,137	24,686,016	1,859,236	[1]23,102,966	1,684,550	19,638,799	8,917,705	8,585,562
No adjusted gross income	10,055	[2]41,910	1,619	28,280	7,569	[2]37,142	1,583	27,543	29,894	25,276
Under $600	154,712	49,940	152,024	48,255	14,275	9,346	29,796	37,601	171,977	169,059
$600 under $1,000	144,462	114,132	129,655	102,129					189,964	182,841
$1,000 under $2,000	290,292	432,567	255,300	371,714	31,363	48,749			390,769	357,608
$2,000 under $3,000	228,939	569,953	189,037	451,903	56,871	149,535	37,408	91,917	418,341	363,449
$3,000 under $4,000	182,193	639,543	147,473	484,522	64,027	227,761	42,169	127,444	361,851	296,335
$4,000 under $5,000	164,669	742,579	130,853	574,653	65,520	297,944	43,861	193,748	357,941	328,520
$5,000 under $6,000	161,971	893,688	146,731	743,125	53,542	294,055	44,533	203,221	321,331	297,339
$6,000 under $7,000	168,765	1,095,985	158,152	997,805	72,302	471,283	65,342	408,418	398,852	392,658
$7,000 under $8,000	168,551	1,263,744	156,357	1,115,798	108,735	813,959	100,037	713,514	483,462	467,165
$8,000 under $9,000	200,341	1,703,553	193,227	1,600,899	146,014	1,243,516	139,657	1,161,302	675,121	664,873
$9,000 under $10,000	205,235	1,951,022	196,980	1,815,459	164,413	1,561,348	157,369	1,452,050	707,119	688,976
$10,000 under $15,000	707,972	8,682,711	686,713	8,134,810	628,975	7,756,903	609,916	7,269,528	2,618,403	2,588,574
$15,000 under $20,000	293,369	4,994,316	280,603	4,507,188	279,283	4,755,332	268,627	4,333,850	1,113,486	1,101,389
$20,000 under $25,000	89,189	1,963,684	80,167	1,608,309	86,112	1,895,749	78,527	1,579,187	338,197	332,942
$25,000 under $30,000	32,116	871,044	27,873	651,275	30,751	833,829	26,732	632,634	125,639	121,674
$30,000 under $50,000	33,279	1,227,992	26,116	727,701	31,680	1,172,981	25,356	715,167	135,338	131,263
$50,000 under $100,000	15,291	1,015,697	11,233	466,346	14,356	952,593	10,773	450,637	64,215	61,066
$100,000 under $200,000	3,016	399,840	2,420	189,572	2,792	370,433	2,300	184,138	13,054	12,143
$200,000 under $500,000	598	172,890	473	44,876	523	151,002	444	43,126	2,189	1,930
$500,000 under $1,000,000	101	66,413	83	10,838	92	60,881	79	10,558	372	328
$1,000,000 or more	54	110,291	48	10,558	41	72,911	41	3,217	190	154
Returns under $5,000	1,175,322	[1]2,506,803	1,005,961	2,061,456	239,625	[1]696,193	154,817	478,253	1,920,737	1,723,088
Returns $5,000 under $10,000	904,863	6,907,993	851,447	6,273,086	545,006	4,384,160	506,938	3,938,504	2,585,885	2,511,011
Returns $10,000 under $15,000	707,972	8,682,711	686,713	8,134,810	628,975	7,756,903	609,916	7,269,528	2,618,403	2,588,574
Returns $15,000 or more	467,013	10,822,165	429,016	8,216,664	445,630	10,265,710	412,879	7,952,514	1,792,680	1,762,889

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
MICHIGAN												
Total	2,850,102	19,326,421	2,379,339	388,281	2,833,745	4,342,731	2,941,058	24,508,071	2,283,091	19,426,713	1,387,421	5,081,358
No adjusted gross income	-	-	-	-	-	-	1,611	21,952	1,521	18,847	879	3,105
Under $600	-	-	-	-	-	-	148,778	46,934	65,284	22,169	83,494	24,765
$600 under $1,000	25,761	1,702	-	-	25,761	227	126,407	99,438	70,861	53,634	57,169	45,804
$1,000 under $2,000	242,527	129,805	(*)	(*)	238,577	18,224	251,679	367,539	154,045	224,905	101,662	142,634
$2,000 under $3,000	185,821	233,322	130,829	2,206	182,324	35,692	186,358	440,853	124,011	280,084	74,759	160,769
$3,000 under $4,000	168,302	316,569	116,957	3,950	164,626	52,826	141,898	466,633	82,497	254,166	66,248	212,467
$4,000 under $5,000	154,703	412,743	121,649	5,398	154,648	70,352	128,532	563,457	73,269	294,847	72,952	268,610
$5,000 under $6,000	157,893	560,524	135,276	8,619	156,687	101,415	145,674	738,365	72,433	331,359	91,091	407,006
$6,000 under $7,000	168,341	684,515	146,792	10,817	166,336	126,776	157,220	994,264	115,193	695,777	67,278	298,487
$7,000 under $8,000	166,597	782,606	152,200	12,695	164,894	143,888	155,653	1,108,191	124,897	877,803	53,870	230,388
$8,000 under $9,000	200,210	1,022,846	194,914	17,082	200,015	192,509	193,227	1,598,319	165,646	1,291,328	69,724	306,991
$9,000 under $10,000	205,156	1,226,127	203,126	20,922	205,134	230,892	196,978	1,803,575	175,317	1,501,504	77,393	302,071
$10,000 under $15,000	707,813	5,777,205	706,285	103,555	707,787	1,140,722	681,854	8,101,196	646,515	6,831,310	332,439	1,269,886
$15,000 under $20,000	293,369	3,592,436	292,935	69,427	293,357	764,468	279,355	4,505,858	271,272	3,619,773	163,587	886,086
$20,000 under $25,000	89,186	1,480,798	89,131	31,038	89,186	340,933	79,546	1,602,099	77,161	1,265,757	49,932	336,342
$25,000 under $30,000	32,115	674,033	32,115	15,343	32,112	168,639	27,451	643,676	26,479	535,049	14,740	108,629
$30,000 under $50,000	33,277	969,801	33,277	25,555	33,275	279,165	25,353	704,745	23,864	651,386	7,336	53,360
$50,000 under $100,000	15,278	840,696	15,231	30,229	15,276	331,892	10,662	453,862	10,108	434,278	2,508	19,585
$100,000 under $200,000	3,006	334,489	3,006	15,574	3,003	170,625	2,274	184,679	2,185	181,430	290	3,249
$200,000 under $500,000	596	142,946	596	7,614	596	83,334	427	41,672	415	40,658	55	1,015
$500,000 under $1,000,000	98	52,809	98	2,937	98	32,155	78	10,359	76	10,255	10	104
$1,000,000 or more	53	90,449	53	5,283	53	57,999	43	10,405	42	10,398	5	8
Returns under $5,000	777,114	1,094,141	374,304	11,594	765,936	177,320	985,263	2,006,805	571,488	1,148,651	457,163	858,154
Returns $5,000 under $10,000	898,197	4,276,618	832,308	70,134	893,066	795,479	848,752	6,242,714	653,486	4,697,770	359,356	1,544,943
Returns $10,000 under $15,000	707,813	5,777,205	706,285	103,555	707,787	1,140,722	681,854	8,101,196	646,515	6,831,310	332,439	1,269,886
Returns $15,000 or more	466,978	8,178,457	466,442	202,998	466,956	2,229,210	425,189	8,157,355	411,602	6,748,982	238,463	1,408,375

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
MINNESOTA	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	1,419,059	[1]10,655,136	1,229,240	8,665,652	779,699	[1]8,470,488	674,967	6,893,741	3,948,633	3,735,819
No adjusted gross income	13,409	[2]28,471	5,065	8,656	10,372	[2]23,994	4,766	7,267	49,897	41,026
Under $600	83,048	28,000	72,654	28,000					110,366	101,070
$600 under $1,000	61,891	49,773	49,145	39,304	12,258	6,303	4,785	4,810	86,662	75,647
$1,000 under $2,000	155,064	224,436	123,593	173,622	16,759	24,276	8,018	14,322	217,736	191,973
$2,000 under $3,000	140,105	343,876	105,087	240,864	37,903	92,315	24,130	49,726	269,621	216,129
$3,000 under $4,000	94,476	350,644	78,463	259,640	23,524	81,904	13,870	42,176	179,087	157,979
$4,000 under $5,000	86,313	381,538	75,495	294,851	39,762	177,838	31,679	107,060	213,433	196,573
$5,000 under $6,000	87,426	483,170	76,443	407,260	36,627	204,222	30,186	162,438	203,809	190,137
$6,000 under $7,000	69,342	450,477	61,117	366,141	47,047	306,010	40,520	231,548	206,427	198,294
$7,000 under $8,000	70,514	528,297	62,828	433,749	53,631	401,975	46,677	322,334	240,354	234,789
$8,000 under $9,000	78,505	664,050	73,841	566,765	59,485	506,210	54,877	427,451	281,902	274,019
$9,000 under $10,000	84,033	796,130	78,638	720,873	74,175	702,277	69,195	634,261	312,220	304,607
$10,000 under $15,000	260,184	3,187,146	246,782	2,883,208	238,698	2,930,380	228,485	2,681,046	1,036,133	1,024,823
$15,000 under $20,000	83,347	1,409,301	77,027	1,219,551	81,049	1,369,737	75,933	1,209,686	330,334	325,917
$20,000 under $25,000	25,570	570,446	22,372	422,559	23,803	531,000	21,501	407,647	100,163	96,399
$25,000 under $30,000	8,640	234,186	7,085	154,613	8,497	230,335	7,085	154,613	35,808	35,079
$30,000 under $50,000	10,729	401,258	8,440	219,318	10,047	376,539	8,255	216,188	47,275	45,424
$50,000 under $100,000	5,278	344,724	4,227	170,359	4,988	325,648	4,103	166,736	22,765	21,763
$100,000 under $200,000	895	115,933	705	39,784	814	105,219	678	38,936	3,512	3,180
$200,000 under $500,000	234	67,603	189	12,834	211	60,355	183	12,456	923	816
$500,000 under $1,000,000	36	23,267	29	2,711	32	20,383	27	2,124	135	116
$1,000,000 or more	20	49,354	15	989	17	41,558	14	917	71	59
Returns under $5,000	634,306	[1]1,329,795	509,502	1,044,937	140,578	[1]358,641	87,248	225,361	1,126,802	980,397
Returns $5,000 under $10,000	389,820	2,922,124	352,867	2,494,788	270,965	2,120,694	241,455	1,778,030	1,244,712	1,201,846
Returns $10,000 under $15,000	260,184	3,187,146	246,782	2,883,208	238,698	2,930,380	228,485	2,681,046	1,036,133	1,024,823
Returns $15,000 or more	134,749	3,216,071	120,089	2,242,719	129,458	3,060,773	117,779	2,209,304	540,986	528,753

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
MINNESOTA	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	1,191,624	6,605,984	937,460	126,293	1,168,450	1,422,540	1,202,547	8,571,172	901,064	6,591,770	639,591	1,979,403
No adjusted gross income	-	-	-	-	-	-	3,177	8,275	2,438	4,940	1,520	3,335
Under $600	-	-	-	-	-	-	68,945	27,379	29,743	11,356	39,202	16,022
$600 under $1,000	14,826	811	-	-	14,826	110	47,547	38,457	19,898	16,446	27,649	22,012
$1,000 under $2,000	119,925	61,007	75,146	1,253	117,733	8,558	123,593	168,157	71,956	99,899	54,110	68,258
$2,000 under $3,000	106,708	133,241			99,135	19,900	101,021	231,691	64,007	144,055	42,598	87,637
$3,000 under $4,000	85,799	175,388	63,762	2,442	84,345	29,578	77,944	258,432	47,138	158,378	35,923	100,054
$4,000 under $5,000	82,271	192,887	53,817	2,402	78,586	31,951	72,166	292,256	44,240	167,313	36,304	124,943
$5,000 under $6,000	85,382	291,774	73,923	4,185	84,027	51,185	73,056	399,806	39,348	209,331	44,350	190,475
$6,000 under $7,000	69,127	254,994	59,512	3,754	67,854	44,623	58,724	360,755	47,671	259,065	26,326	101,690
$7,000 under $8,000	70,437	302,566	63,552	4,662	66,132	53,342	60,251	428,647	52,848	342,024	27,414	86,623
$8,000 under $9,000	78,505	370,562	71,395	6,021	78,192	68,342	73,500	566,417	61,505	444,155	37,716	122,262
$9,000 under $10,000	84,033	465,992	83,056	7,692	83,402	85,307	78,425	721,804	73,931	600,024	45,743	121,780
$10,000 under $15,000	260,042	2,027,662	258,742	35,893	259,857	394,462	245,797	2,879,074	233,491	2,319,932	148,990	559,142
$15,000 under $20,000	83,205	973,160	83,205	18,499	83,001	202,268	76,299	1,202,334	73,370	942,835	50,599	259,499
$20,000 under $25,000	25,569	410,570	25,569	8,568	25,568	94,225	22,314	420,224	20,941	351,122	13,065	69,103
$25,000 under $30,000	8,640	175,016	8,640	3,863	8,640	42,432	6,949	147,042	6,526	119,550	4,021	27,493
$30,000 under $50,000	10,729	298,569	10,718	7,715	10,728	84,283	7,958	203,092	7,385	190,481	2,969	12,611
$50,000 under $100,000	5,248	268,445	5,248	9,344	5,246	102,497	4,052	165,630	3,815	160,312	974	5,318
$100,000 under $200,000	888	91,743	885	4,159	888	45,684	623	36,159	610	35,359	87	800
$200,000 under $500,000	234	52,517	234	2,702	234	29,357	167	12,026	164	11,687	28	339
$500,000 under $1,000,000	36	18,004	36	972	36	10,674	27	2,587	27	2,578	2	9
$1,000,000 or more	20	41,076	20	2,167	20	23,762	12	930	12	929	1	1
Returns under $5,000	409,529	563,334	192,725	6,097	394,625	90,097	494,393	1,024,646	279,420	602,386	237,306	422,260
Returns $5,000 under $10,000	387,484	1,685,888	351,438	26,313	379,607	302,799	343,956	2,477,428	275,303	1,854,599	181,549	622,829
Returns $10,000 under $15,000	260,042	2,027,662	258,742	35,893	259,857	394,462	245,797	2,879,074	233,491	2,319,932	148,990	559,142
Returns $15,000 or more	134,569	2,329,100	134,555	57,990	134,361	635,182	118,401	2,190,024	112,850	1,814,853	71,746	375,172

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MISSISSIPPI										
Total	595,572	[1]3,617,045	529,044	3,055,298	366,006	[1]2,980,442	322,830	2,509,984	1,772,466	1,713,023
No adjusted gross income	5,122	[2]32,001	1,623	5,027	4,717	[2]26,755	1,441	4,566	15,969	14,922
Under $600	45,750	15,036	38,617	21,865	13,715	7,787	2,357	2,078	60,647	58,166
$600 under $1,000	39,659	31,203	32,073	24,383			4,006	3,071	60,869	58,146
$1,000 under $2,000	69,142	103,067	60,628	89,398	22,393	33,698	18,007	29,002	136,999	126,509
$2,000 under $3,000	45,460	110,495	33,717	79,961	18,562	44,940	13,154	29,442	133,377	120,859
$3,000 under $4,000	53,702	187,751	50,276	174,261	27,685	97,786	25,200	87,349	145,785	144,412
$4,000 under $5,000	57,188	249,859	49,493	220,749	35,524	156,128	29,775	131,893	211,169	202,220
$5,000 under $6,000	42,441	232,671	39,670	212,642	26,546	147,493	24,129	131,871	161,416	161,012
$6,000 under $7,000	31,456	202,317	30,489	197,623	24,785	159,818	23,896	154,529	100,828	98,776
$7,000 under $8,000	38,733	290,446	37,397	276,618	32,141	241,898	30,805	228,251	115,759	113,810
$8,000 under $9,000	38,462	326,527	35,470	294,181	37,398	317,502	34,407	287,437	129,748	121,153
$9,000 under $10,000	25,230	237,846	25,082	217,687	24,701	232,875	24,553	211,862	117,099	117,099
$10,000 under $15,000	71,389	852,514	68,261	790,284	67,875	810,788	65,325	763,585	260,144	256,468
$15,000 under $20,000	17,510	294,718	16,566	251,156	16,696	281,385	16,142	247,403	66,214	65,343
$20,000 under $25,000	5,037	111,853	3,847	70,525	4,837	107,317	3,847	70,525	19,196	18,569
$25,000 under $30,000	3,497	96,207	2,116	38,369	3,097	84,852	2,116	38,369	13,798	13,235
$30,000 under $50,000	3,773	147,287	2,380	52,894	3,448	134,268	2,359	52,217	15,197	14,458
$50,000 under $100,000	1,734	111,679	1,135	30,157	1,621	104,354	1,116	29,347	7,139	6,850
$100,000 under $200,000	249	30,505	174	6,466	230	28,018	165	6,138	958	879
$200,000 under $500,000	33	8,593	25	826	30	7,823	25	826	133	120
$500,000 under $1,000,000	5	8,470	5	226	5	8,470	5	226	22	17
$1,000,000 or more										
Returns under $5,000	316,023	[1]665,411	266,427	615,644	122,596	[1]313,583	93,940	287,400	764,815	725,234
Returns $5,000 under $10,000	176,322	1,289,808	168,108	1,198,751	145,571	1,099,585	137,790	1,013,949	624,850	611,850
Returns $10,000 under $15,000	71,389	852,514	68,261	790,284	67,875	810,788	65,325	763,585	260,144	256,468
Returns $15,000 or more	31,838	809,312	26,248	450,619	29,964	756,486	25,775	445,050	122,657	119,471

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
MISSISSIPPI												
Total	428,132	1,948,639	311,002	34,575	425,271	403,131	522,834	3,040,492	418,864	2,280,693	256,577	759,797
No adjusted gross income	-	-	-	-	-	-	1,564	4,636	865	2,669	1,049	1,967
Under $600	-	-	-	-	-	-	38,617	21,703	28,728	17,624	10,243	4,080
$600 under $1,000	43,677	19,027	(*)	(*)	(*)	(*)	32,073	24,394	18,889	14,740	13,185	9,654
$1,000 under $2,000			(*)	(*)	36,681	2,683	58,271	86,563	40,717	61,703	17,909	24,860
$2,000 under $3,000	21,370	21,179	10,319	152	21,370	3,218	33,286	76,991	19,315	41,067	16,327	35,924
$3,000 under $4,000	46,675	70,096	23,073	518	46,271	11,051	50,276	172,044	36,659	119,624	20,919	52,420
$4,000 under $5,000	43,404	91,236	28,522	993	43,198	15,178	49,139	218,128	40,304	153,989	18,641	64,140
$5,000 under $6,000	40,368	88,156	21,792	852	40,290	14,538	39,316	209,646	28,817	138,465	20,383	71,181
$6,000 under $7,000	31,377	107,506	26,508	1,507	31,299	18,652	29,780	189,350	25,697	144,664	14,477	44,686
$7,000 under $8,000	38,733	158,132	35,997	2,383	38,731	27,718	36,538	269,021	32,316	205,158	21,936	63,862
$8,000 under $9,000	36,814	174,891	34,457	2,652	36,459	30,376	35,115	292,410	33,091	208,089	23,080	84,321
$9,000 under $10,000	23,582	112,981	21,779	1,777	23,505	19,563	25,002	251,225	21,706	203,251	16,776	47,974
$10,000 under $15,000	70,335	522,353	70,236	9,014	70,335	99,589	68,121	785,706	67,519	609,304	45,811	176,402
$15,000 under $20,000	17,509	202,709	17,509	3,862	17,509	42,424	16,516	251,269	15,482	189,670	12,191	61,599
$20,000 under $25,000	5,035	82,510	4,985	1,711	5,035	18,715	3,746	70,013	3,625	58,631	2,321	11,382
$25,000 under $30,000	3,495	69,791	3,495	1,595	3,495	17,479	2,116	33,414	2,056	31,430	720	1,984
$30,000 under $50,000	3,772	106,598	3,772	2,872	3,770	31,325	2,127	48,687	1,970	47,407	283	1,280
$50,000 under $100,000	1,699	83,960	1,678	2,900	1,688	31,448	1,046	28,241	933	26,403	283	1,839
$100,000 under $200,000	249	23,186	249	1,018	249	11,052	160	6,063	152	5,836	38	228
$200,000 under $500,000	33	6,984	33	361	33	3,943	20	761	18	746	4	15
$500,000 under $1,000,000	5	7,346	5	380	5	4,161	5	226	5	225	1	1
$1,000,000 or more												
Returns under $5,000	155,126	201,537	68,507	1,691	152,868	32,148	263,226	604,460	185,477	411,416	98,273	193,044
Returns $5,000 under $10,000	170,874	641,667	140,533	9,171	170,284	110,847	165,751	1,211,651	141,627	899,626	96,652	312,024
Returns $10,000 under $15,000	70,335	522,353	70,236	9,014	70,335	99,589	68,121	785,706	67,519	609,304	45,811	176,402
Returns $15,000 or more	31,797	583,082	31,726	14,699	31,784	160,547	25,736	438,675	24,241	360,347	15,841	78,327

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
MISSOURI	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	1,710,229	[1]12,908,552	1,504,253	10,673,977	1,001,120	[1]10,352,157	881,502	8,622,627	4,724,060	4,487,427
No adjusted gross income	10,340	[2]28,544	4,115	27,141	8,026	[2]23,769	4,108	27,068	35,786	32,489
Under $600	89,624	29,207	79,777	31,887	7,216	2,346			114,757	104,663
$600 under $1,000	87,485	67,718	72,544	56,643	7,757	6,296	26,850	45,439	121,691	109,490
$1,000 under $2,000	174,540	264,439	132,690	193,558	39,566	63,124			310,468	263,662
$2,000 under $3,000	147,655	364,416	115,416	273,320	51,197	132,460	33,614	82,311	307,847	268,441
$3,000 under $4,000	151,612	530,775	129,294	435,444	63,003	222,266	52,879	177,362	335,163	302,200
$4,000 under $5,000	112,250	501,529	96,077	420,610	43,998	198,135	34,876	154,652	246,975	230,976
$5,000 under $6,000	84,845	464,670	76,010	391,669	49,736	274,596	40,957	217,215	243,200	223,227
$6,000 under $7,000	100,087	656,937	94,814	619,723	65,251	425,581	60,219	387,659	310,360	304,813
$7,000 under $8,000	82,783	621,485	76,027	544,810	56,631	425,389	50,106	354,632	244,225	237,778
$8,000 under $9,000	114,995	973,627	108,288	875,031	92,510	784,269	89,660	729,340	383,267	375,117
$9,000 under $10,000	70,387	667,115	67,061	614,344	67,554	639,606	64,781	591,143	287,541	284,238
$10,000 under $15,000	329,035	3,968,372	316,595	3,658,086	302,435	3,659,071	292,737	3,402,885	1,213,385	1,195,073
$15,000 under $20,000	93,463	1,586,657	86,352	1,386,259	89,797	1,526,022	84,352	1,358,741	344,423	339,685
$20,000 under $25,000	25,709	570,747	22,442	429,415	24,598	545,598	21,531	417,532	93,357	91,547
$25,000 under $30,000	11,684	317,740	9,904	218,589	11,290	306,770	9,734	218,086	43,669	42,285
$30,000 under $50,000	15,407	583,921	10,903	264,042	13,115	495,964	9,562	234,734	55,362	51,905
$50,000 under $100,000	6,642	435,160	4,662	162,812	6,000	394,211	4,348	156,217	26,148	24,071
$100,000 under $200,000	1,341	172,831	1,002	55,133	1,155	149,068	934	53,464	5,194	4,714
$200,000 under $500,000	275	76,571	222	11,924	229	63,855	201	11,441	966	815
$500,000 under $1,000,000	43	29,860	35	2,460	34	23,956	32	1,639	164	139
$1,000,000 or more	27	53,318	23	1,078	22	37,344	21	1,067	112	99
Returns under $5,000	773,506	[1]1,729,540	629,913	1,438,603	220,763	[1]600,858	152,327	486,832	1,472,687	1,311,921
Returns $5,000 under $10,000	453,097	3,383,835	422,200	3,045,576	331,682	2,549,441	305,723	2,279,989	1,468,593	1,425,173
Returns $10,000 under $15,000	329,035	3,968,372	316,595	3,658,086	302,435	3,659,071	292,737	3,402,885	1,213,385	1,195,073
Returns $15,000 or more	154,591	3,826,805	135,545	2,531,712	146,240	3,542,787	130,715	2,452,921	569,395	555,260

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
MISSOURI	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	1,405,825	8,281,856	1,143,232	162,954	1,394,042	1,839,681	1,470,255	10,523,758	1,169,916	8,186,717	715,826	2,337,045
No adjusted gross income	-	-	-	-	-	-	3,408	26,195	3,144	24,682	1,655	1,514
Under $600	-	-	-	-	-	-	75,971	31,511	47,668	22,256	28,953	9,255
$600 under $1,000	13,633	621	-	-	13,633	87	66,917	52,630	39,886	32,602	27,031	20,028
$1,000 under $2,000	111,204	62,699	(*)	(*)	111,202	8,841	126,114	185,913	82,586	117,496	50,504	68,417
$2,000 under $3,000	110,074	131,341	70,785	1,126	106,428	20,307	114,067	273,354	72,398	167,073	49,356	106,281
$3,000 under $4,000	138,004	252,928	86,201	2,777	132,534	40,105	126,991	434,109	85,746	282,419	49,896	151,690
$4,000 under $5,000	105,856	270,335	81,504	3,316	105,049	45,077	95,680	420,388	61,578	260,316	45,585	160,072
$5,000 under $6,000	78,392	244,438	69,787	3,382	77,311	41,725	71,967	372,636	49,702	228,031	39,456	144,605
$6,000 under $7,000	97,251	375,068	86,747	5,651	97,038	67,516	94,244	611,652	74,018	448,855	45,501	162,797
$7,000 under $8,000	82,467	371,376	76,989	5,980	82,151	67,837	76,027	541,394	66,630	427,424	34,761	113,971
$8,000 under $9,000	114,995	597,564	112,798	9,862	114,804	109,902	106,331	858,472	94,489	698,153	47,982	160,319
$9,000 under $10,000	70,386	383,386	70,330	6,299	70,386	69,852	66,514	597,129	64,066	542,532	26,809	54,597
$10,000 under $15,000	328,999	2,639,798	328,824	46,889	328,980	515,540	312,654	3,627,550	299,254	2,891,601	189,238	735,951
$15,000 under $20,000	93,460	1,148,676	93,380	22,173	93,460	243,837	85,813	1,373,759	84,127	1,057,789	57,638	315,969
$20,000 under $25,000	25,709	434,229	25,653	9,214	25,707	101,080	21,927	420,380	20,498	341,289	12,389	79,092
$25,000 under $30,000	11,682	250,401	11,539	5,663	11,682	62,999	9,719	218,275	9,194	195,071	4,447	23,203
$30,000 under $50,000	15,405	478,121	15,405	13,556	15,375	148,198	10,456	256,103	9,663	233,785	3,520	22,318
$50,000 under $100,000	6,642	364,137	6,631	13,261	6,640	145,469	4,329	156,193	4,167	150,622	920	5,571
$100,000 under $200,000	1,326	142,894	1,326	6,641	1,323	72,697	892	52,042	872	50,873	158	1,169
$200,000 under $500,000	273	62,936	272	3,325	272	36,582	184	10,725	181	10,538	23	187
$500,000 under $1,000,000	41	23,797	41	1,279	41	14,059	31	2,333	31	2,298	3	35
$1,000,000 or more	26	47,113	26	2,547	26	27,974	19	1,017	18	1,011	1	6
Returns under $5,000	478,771	717,924	243,484	7,234	468,846	114,416	609,148	1,424,100	393,006	906,845	252,980	517,256
Returns $5,000 under $10,000	443,491	1,971,831	416,651	31,174	441,690	356,832	415,083	2,981,282	348,905	2,344,994	194,509	636,289
Returns $10,000 under $15,000	328,999	2,639,798	328,824	46,889	328,980	515,540	312,654	3,627,550	299,254	2,891,601	189,238	735,951
Returns $15,000 or more	154,564	2,952,303	154,273	77,657	154,526	852,893	133,370	2,490,826	128,751	2,043,277	79,099	447,549

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NEBRASKA										
Total	569,705	[1]3,985,255	444,841	2,783,376	337,683	[1]3,163,895	266,743	2,240,186	1,595,612	1,469,404
No adjusted gross income	6,033	[2]21,122	2,610	14,654	5,190	[2]18,987	2,599	14,607	16,464	14,865
Under $600	32,531	10,250	22,709	5,865					42,195	35,448
$600 under $1,000	20,241	15,082	15,605	11,177	16,427	20,639	5,327	4,518	25,305	23,650
$1,000 under $2,000	71,526	106,841	49,481	65,694					113,428	89,280
$2,000 under $3,000	38,380	90,573	28,935	62,648	10,865	26,245	19,057	47,995	78,369	62,554
$3,000 under $4,000	47,307	165,603	32,106	102,691	20,848	72,245			112,752	96,692
$4,000 under $5,000	39,901	178,932	29,244	108,184	25,932	116,997	18,398	72,178	108,545	93,253
$5,000 under $6,000	36,512	199,352	27,317	139,768	22,001	120,152	17,302	86,063	103,708	98,115
$6,000 under $7,000	35,110	227,747	30,565	163,291	24,692	159,577	20,717	101,711	110,578	104,493
$7,000 under $8,000	46,922	348,616	42,667	282,813	37,902	281,725	33,910	220,513	163,541	156,366
$8,000 under $9,000	34,576	292,658	28,751	224,311	30,835	260,339	27,165	214,901	120,212	113,674
$9,000 under $10,000	31,959	301,592	27,723	238,304	23,862	224,077	21,213	178,375	98,101	92,823
$10,000 under $15,000	86,739	1,049,743	74,184	824,142	80,381	969,841	70,261	788,743	336,023	329,006
$15,000 under $20,000	24,119	412,572	20,705	294,493	22,726	388,964	19,385	279,147	97,589	94,933
$20,000 under $25,000	8,052	177,242	5,870	104,886	7,453	164,093	5,591	99,308	30,178	28,590
$25,000 under $30,000	2,714	72,592	1,776	29,753	2,537	67,766	1,727	29,691	10,406	10,101
$30,000 under $50,000	5,015	182,229	3,332	67,021	4,159	153,703	2,924	62,054	20,096	18,134
$50,000 under $100,000	1,737	114,097	1,016	32,619	1,576	103,284	935	29,566	6,828	6,294
$100,000 under $200,000	273	35,419	201	8,854	246	31,573	191	8,659	1,083	954
$200,000 under $500,000	46	12,706	35	1,732	41	11,019	32	1,682	162	139
$500,000 under $1,000,000	9	6,120	7	389	8	5,517	7	389	37	29
$1,000,000 or more	3	6,415	2	87	2	5,128	2	87	12	11
Returns under $5,000	255,919	[1]546,158	180,690	370,913	79,262	[1]217,139	45,381	139,297	497,058	415,742
Returns $5,000 under $10,000	185,079	1,369,964	157,023	1,048,487	139,292	1,045,869	120,307	801,564	596,140	565,471
Returns $10,000 under $15,000	86,739	1,049,743	74,184	824,142	80,381	969,841	70,261	788,743	336,023	329,006
Returns $15,000 or more	41,968	1,019,390	32,944	539,834	38,748	931,046	30,794	510,582	166,391	159,185

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
NEBRASKA												
Total	477,727	2,501,826	358,483	46,520	465,820	527,579	434,828	2,739,133	331,835	2,093,594	228,494	645,538
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	-	-	22,706	5,859	20,528	10,290	17,783	6,736
$600 under $1,000	(*)	(*)	-	-	(*)	(*)	15,605	11,167				
$1,000 under $2,000	54,576	26,281	-	-	50,739	3,629	44,391	58,939	22,441	30,244	22,281	28,694
$2,000 under $3,000	28,151	34,229	20,508	290	27,487	5,299	28,273	61,928	13,898	29,017	14,871	32,911
$3,000 under $4,000	42,813	70,726	21,864	682	41,178	11,012	31,113	102,345	23,611	75,212	11,996	27,133
$4,000 under $5,000	37,213	74,374	20,711	704	36,123	11,450	29,173	107,688	20,978	67,095	18,707	40,594
$5,000 under $6,000	35,611	108,472	27,466	1,370	33,456	17,542	27,150	136,768	17,253	77,639	20,333	59,129
$6,000 under $7,000	35,038	126,901	29,304	1,749	33,949	21,358	30,517	163,238	24,478	129,665	12,523	33,573
$7,000 under $8,000	46,848	199,545	44,763	3,011	46,633	34,723	42,285	278,823	38,306	227,693	15,459	51,131
$8,000 under $9,000	34,576	176,684	34,007	2,886	34,339	31,294	28,419	221,431	26,476	182,373	16,621	39,058
$9,000 under $10,000	31,959	202,246	31,910	3,537	31,839	39,063	27,723	238,230	23,858	180,309	11,870	57,921
$10,000 under $15,000	86,739	703,396	86,006	12,530	86,219	136,541	73,425	818,283	69,313	641,255	47,152	177,026
$15,000 under $20,000	24,109	295,630	24,109	5,709	24,107	62,476	20,181	284,710	17,736	218,066	13,788	66,644
$20,000 under $25,000	8,052	135,487	8,052	2,860	8,051	31,269	5,667	102,857	5,423	92,949	2,414	9,908
$25,000 under $30,000	2,714	58,133	2,704	1,329	2,704	14,179	1,725	29,813	1,505	26,632	654	3,181
$30,000 under $50,000	5,015	144,782	5,015	3,979	5,015	43,304	3,134	62,060	2,743	53,730	1,257	8,329
$50,000 under $100,000	1,737	94,068	1,737	3,411	1,737	37,379	893	30,055	852	27,336	248	2,719
$100,000 under $200,000	269	28,758	269	1,318	268	14,424	187	8,314	181	8,050	26	264
$200,000 under $500,000	46	10,725	46	558	46	6,095	28	1,637	26	1,584	3	53
$500,000 under $1,000,000	9	5,266	9	299	9	3,230	6	383	6	375	1	8
$1,000,000 or more	3	5,920	3	299	3	3,287	1	81	1	81	-	-
Returns under $5,000	165,002	205,814	63,083	1,676	157,445	31,413	173,487	362,452	103,678	225,857	86,145	136,595
Returns $5,000 under $10,000	184,032	813,847	167,450	12,552	180,216	143,981	156,094	1,038,489	130,371	797,678	76,806	240,811
Returns $10,000 under $15,000	86,739	703,396	86,006	12,530	86,219	136,541	73,425	818,283	69,313	641,255	47,152	177,026
Returns $15,000 or more	41,954	778,769	41,944	19,762	41,940	215,644	31,822	519,909	28,473	428,804	18,391	91,106

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
MONTANA	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	252,647	[1]1,730,172	210,895	1,300,070	147,275	[1]1,361,976	119,344	1,029,886	707,274	679,226
No adjusted gross income	4,078	[2]15,627	1,113	1,427	3,951	[2]15,009	1,113	1,427	15,481	11,462
Under $600	12,203	4,052	11,386	3,776					15,043	15,043
$600 under $1,000	15,422	12,977	15,054	11,721	8,283	11,286	4,857	9,192	22,788	22,058
$1,000 under $2,000	21,630	34,740	17,932	30,814					33,917	30,748
$2,000 under $3,000	16,810	40,623	13,506	29,224	7,900	27,381	12,345	50,355	23,784	21,869
$3,000 under $4,000	15,519	55,537	12,365	37,660					30,942	29,488
$4,000 under $5,000	23,336	105,526	17,569	82,234	11,149	50,893			59,505	58,772
$5,000 under $6,000	25,400	139,228	22,028	114,112	13,849	77,829	12,720	72,208	76,834	73,656
$6,000 under $7,000	13,484	88,175	9,090	53,179	8,466	55,027	7,176	41,420	35,999	34,083
$7,000 under $8,000	17,085	126,801	14,627	110,381	13,743	101,799	11,523	87,285	64,696	62,979
$8,000 under $9,000	18,564	160,070	15,666	130,172	16,774	145,298	13,951	116,853	65,562	61,005
$9,000 under $10,000	17,340	164,450	17,022	158,037	14,235	134,700	13,918	130,837	69,042	69,042
$10,000 under $15,000	35,357	424,144	31,259	348,697	33,396	402,580	30,019	336,855	127,481	125,271
$15,000 under $20,000	9,430	163,525	7,741	112,548	8,861	153,757	7,465	109,582	35,567	34,667
$20,000 under $25,000	2,917	65,697	2,309	35,972	2,638	59,177	2,030	33,757	11,567	11,528
$25,000 under $30,000	1,917	52,671	1,209	19,341	1,917	52,671	1,209	19,341	8,944	8,714
$30,000 under $50,000	1,565	58,549	603	7,013	1,547	57,811	603	7,013	6,497	6,411
$50,000 under $100,000	524	35,773	366	11,469	502	34,552	366	11,469	2,387	2,223
$100,000 under $200,000	53	6,976	39	1,880	53	6,976	39	1,880	194	164
$200,000 under $500,000	9	2,228	7	339	8	1,996	7	339	29	29
$500,000 under $1,000,000	4	4,056	4	76	3	3,254	3	72	15	4
$1,000,000 or more										
Returns under $5,000	108,998	[1]237,828	88,925	196,855	31,283	[1]74,551	18,315	60,974	202,460	189,440
Returns $5,000 under $10,000	91,873	678,724	78,433	565,880	67,067	514,652	59,288	448,604	312,133	300,765
Returns $10,000 under $15,000	35,357	424,144	31,259	348,697	33,396	402,580	30,019	336,855	127,481	125,271
Returns $15,000 or more	16,419	389,476	12,278	188,638	15,529	370,193	11,722	183,453	65,200	63,750

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
MONTANA	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	210,435	1,085,515	174,223	19,442	208,258	220,478	205,502	1,288,292	174,351	1,049,679	90,222	238,614
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	-	-						
$600 under $1,000	20,874	8,719	(*)	(*)	20,874	1,236	40,468	43,494	29,907	35,256	10,924	8,239
$1,000 under $2,000	13,866	18,198	11,586	176	13,866	2,899						
$2,000 under $3,000	15,053	28,206	26,481	979	14,724	4,567	43,440	149,913	31,778	96,700	17,097	44,213
$3,000 under $4,000	21,402	53,373			21,038	9,111						
$4,000 under $5,000	21,917	72,347	20,140	1,012	21,015	12,390	30,390	164,886	27,123	11,426	140,937	23,949
$5,000 under $6,000	13,104	55,684	12,524	863	12,887	9,729						
$6,000 under $7,000	16,921	71,919	16,194	1,098	16,740	12,583	14,610	110,669	14,372	107,163	9,814	21,201
$7,000 under $8,000	18,200	96,906	18,200	1,570	18,035	17,349	15,666	130,377	15,102	112,681		
$8,000 under $9,000	17,340	96,428	15,789	1,608	17,340	18,223	16,658	154,376	14,668	119,068	11,840	35,308
$9,000 under $10,000	35,356	287,366	35,355	5,056	35,338	55,241	31,168	346,661	30,350	272,602	21,986	74,059
$10,000 under $15,000	9,413	120,570	9,413	2,351	9,412	25,677	7,539	110,817	6,853	90,151	4,541	20,665
$15,000 under $20,000	2,917	49,038	2,917	1,032	2,917	11,093	2,344	36,174	2,009	29,430	944	6,744
$20,000 under $25,000	1,917	40,122	1,917	892	1,917	9,729	1,158	19,333	929	17,691	701	1,642
$25,000 under $30,000	1,565	47,090	1,565	1,249	1,565	13,629	585	7,014	515	6,748	88	266
$30,000 under $50,000	524	28,135	524	995	524	10,890	374	10,882	373	9,880	125	1,002
$50,000 under $100,000	53	5,982	53	276	53	3,019	35	1,818	35	1,812	3	6
$100,000 under $200,000	9	1,881	9	97	9	1,066	5	223	5	208	3	14
$200,000 under $500,000	4	3,549	4	186	4	2,048	2	74	2	74	-	-
$500,000 under $1,000,000												
$1,000,000 or more												
Returns under $5,000	71,195	108,496	39,619	1,156	70,502	17,813	84,968	194,991	62,015	141,234	28,751	53,757
Returns $5,000 under $10,000	87,482	393,284	82,847	6,151	86,017	70,274	77,324	560,307	71,265	479,850	33,080	80,458
Returns $10,000 under $15,000	35,356	287,366	35,355	5,056	35,338	55,241	31,168	346,661	30,350	272,602	21,986	74,059
Returns $15,000 or more	16,402	296,369	16,402	7,079	16,401	77,150	12,042	186,333	10,721	155,993	6,405	30,340

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NEVADA										
Total	199,669	[1]1,795,893	184,991	1,501,562	110,684	[1]1,321,164	104,945	1,105,679	536,329	521,149
No adjusted gross income										
Under $600										
$600 under $1,000	52,511	[1]71,549	44,627	68,679	10,619	[1]9,374	10,025	15,493	82,996	73,331
$1,000 under $2,000										
$2,000 under $3,000										
$3,000 under $4,000	26,679	107,096	25,032	102,500	17,054	81,881	14,850	73,652	69,125	69,115
$4,000 under $5,000										
$5,000 under $6,000	13,881	82,230	13,178	80,361					25,897	25,897
$6,000 under $7,000										
$7,000 under $8,000	21,714	176,431	21,280	171,836	13,532	109,699	13,245	106,752	62,236	62,162
$8,000 under $9,000										
$9,000 under $10,000	19,209	181,919	19,209	183,581	12,781	121,921	12,781	124,282	58,561	55,778
$10,000 under $15,000	39,136	484,045	37,899	462,862	33,014	412,030	32,375	396,810	138,093	137,505
$15,000 under $20,000	16,748	280,742	15,924	255,326	15,671	262,558	15,153	241,987	64,198	63,047
$20,000 under $25,000	4,177	91,767	3,726	74,429	3,712	81,082	3,443	68,660	16,437	16,060
$25,000 under $30,000	2,167	58,363	1,788	36,433	1,375	36,065	996	19,758	6,544	6,362
$30,000 under $50,000	2,343	86,871	1,645	40,030	1,979	73,184	1,463	35,480	8,108	8,072
$50,000 under $100,000	819	54,661	506	17,010	715	48,337	465	15,888	3,099	2,869
$100,000 under $200,000	210	28,098	131	5,959	173	22,988	112	4,860	779	733
$200,000 under $500,000	53	15,887	31	1,602	44	13,010	27	1,469	191	160
$500,000 under $1,000,000	15	9,874	11	762	11	7,088	8	444	44	39
$1,000,000 or more	7	66,361	4	194	4	41,947	2	144	21	19
Returns under $5,000	79,190	[1]178,644	69,659	171,178	22,254	[1]58,486	20,159	60,260	152,121	142,446
Returns $5,000 under $10,000	54,804	440,579	53,667	435,777	31,732	264,389	30,742	259,919	146,694	143,837
Returns $10,000 under $15,000	39,136	484,045	37,899	462,862	33,014	412,030	32,375	396,810	138,093	137,505
Returns $15,000 or more	26,539	692,625	23,766	431,745	23,684	586,259	21,669	388,690	99,421	97,361

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
NEVADA												
Total	173,180	1,225,763	146,829	27,095	171,272	301,723	182,461	1,522,971	150,094	1,225,824	85,352	297,147
No adjusted gross income	-	-	-	-	-	-						
Under $600	-	-	-	-	-	-						
$600 under $1,000	-	-	-	-	-	-	44,621	68,464	32,795	51,552	15,044	16,912
$1,000 under $2,000												
$2,000 under $3,000	28,593	28,556	12,100	199	26,987	4,073						
$3,000 under $4,000												
$4,000 under $5,000	24,150	49,377	17,493	543	24,004	8,071	23,425	95,730	13,358	47,365	14,952	48,365
$5,000 under $6,000												
$6,000 under $7,000	13,881	54,712	13,814	869	13,735	8,877	13,178	78,110	9,889	54,025	13,470	29,906
$7,000 under $8,000												
$8,000 under $9,000	21,713	105,555	19,821	1,755	21,713	20,186	21,279	170,573	20,853	164,751		
$9,000 under $10,000	19,209	121,702	18,557	2,179	19,209	23,968	19,209	183,575	14,324	136,530	9,851	47,045
$10,000 under $15,000	39,136	324,600	38,548	5,870	39,136	64,646	37,899	517,117	36,650	428,927	18,250	88,190
$15,000 under $20,000	16,748	200,282	16,748	3,861	16,738	42,261	15,924	256,058	15,551	207,074	10,980	48,984
$20,000 under $25,000	4,141	69,431	4,141	1,495	4,141	16,449	3,412	66,086	3,348	55,095	1,725	10,991
$25,000 under $30,000	2,167	48,599	2,167	1,298	2,167	14,281	1,786	38,146	1,750	34,276	500	3,870
$30,000 under $50,000	2,343	69,812	2,343	1,993	2,343	21,674	1,243	30,038	1,133	27,746	477	2,293
$50,000 under $100,000	819	45,097	819	1,633	819	17,926	396	15,104	358	14,645	88	459
$100,000 under $200,000	207	23,173	205	1,067	207	11,686	62	2,169	59	2,113	11	56
$200,000 under $500,000	52	13,421	52	713	52	7,815	20	1,137	19	1,060	4	77
$500,000 under $1,000,000	14	7,842	14	429	14	4,710	5	571	5	571	-	-
$1,000,000 or more	7	63,604	7	3,192	7	35,100	2	97	2	97	-	-
Returns under $5,000	52,743	77,933	29,593	742	50,991	12,144	68,046	164,193	46,153	98,917	29,996	65,276
Returns $5,000 under $10,000	54,803	281,969	52,192	4,803	54,657	53,031	53,666	432,256	45,066	355,305	23,321	76,951
Returns $10,000 under $15,000	39,136	324,600	38,548	5,870	39,136	64,646	37,899	517,117	36,650	428,927	18,250	88,190
Returns $15,000 or more	26,498	541,261	26,496	15,680	26,488	171,902	22,850	409,405	22,225	342,675	13,785	66,730

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
NEW HAMPSHIRE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	291,400	[1]1,988,489	260,413	1,614,622	125,483	[1]1,456,835	115,488	1,200,037	723,869	681,073
No adjusted gross income	(*)	(*)	(*)	(*)					(*)	(*)
Under $600	16,557	6,315	14,085	5,395					17,859	17,368
$600 under $1,000	15,510	12,433	15,510	11,774					17,061	15,510
$1,000 under $2,000	44,905	66,156	34,551	48,633	9,271	[1]26,665	4,841	17,024	57,312	47,147
$2,000 under $3,000	26,422	64,621	19,042	42,952					33,366	29,194
$3,000 under $4,000	20,350	72,712	19,472	60,612					32,042	29,934
$4,000 under $5,000	22,294	101,928	19,726	84,928					63,093	62,580
$5,000 under $6,000	12,408	66,337	11,904	62,572					32,776	32,346
$6,000 under $7,000	13,326	87,113	12,772	66,406	14,229	89,068	13,360	76,602	39,040	35,938
$7,000 under $8,000	11,608	87,800	11,413	82,944					38,283	38,283
$8,000 under $9,000	12,937	109,448	12,401	97,797	18,213	149,610	17,610	135,217	51,491	51,491
$9,000 under $10,000	16,492	157,421	16,237	143,531	12,770	121,309	12,643	114,659	51,536	51,040
$10,000 under $15,000	53,881	637,389	52,247	577,898	50,602	595,681	49,566	551,295	188,151	182,723
$15,000 under $20,000	13,675	229,324	12,006	171,714	12,347	206,644	10,867	160,014	50,196	47,535
$20,000 under $25,000	3,685	83,586	3,362	66,992	3,685	83,586	3,362	66,992	16,064	16,064
$25,000 under $30,000	1,985	53,558	1,403	32,148	1,669	44,880	1,245	28,356	8,872	8,015
$30,000 under $50,000	2,084	77,792	1,573	27,416	1,894	70,695	1,384	24,561	9,175	8,643
$50,000 under $100,000	754	50,488	544	21,149	661	44,932	498	20,125	3,066	2,841
$100,000 under $200,000	129	16,237	91	4,239	118	14,820	89	4,139	567	518
$200,000 under $500,000	25	7,183	23	1,081	22	6,230	21	938	92	73
$500,000 under $1,000,000	2	1,553	1	85	1	825	1	85	6	6
$1,000,000 or more	1	1,891	1	29	1	1,891	1	29	2	2
Returns under $5,000	148,408	[1]321,370	124,435	258,622	9,271	[1]26,664	4,841	17,024	234,552	205,552
Returns $5,000 under $10,000	66,771	508,118	64,727	453,249	45,212	359,987	43,613	326,478	212,126	209,098
Returns $10,000 under $15,000	53,881	637,389	52,247	577,898	50,602	595,681	49,566	551,295	188,151	182,723
Returns $15,000 or more	22,340	521,612	19,004	324,853	20,398	474,503	17,468	305,240	86,040	83,700

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
NEW HAMPSHIRE	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	246,394	1,318,882	199,147	25,015	243,226	281,511	252,335	1,594,676	181,041	1,160,631	139,981	434,046
No adjusted gross income	-	-	-	-	-	-						
Under $600	-	-	-	-	-	-	31,643	21,482	17,557	10,085	14,153	11,396
$600 under $1,000	(*)	(*)	-	-	(*)	(*)						
$1,000 under $2,000	37,653	20,439	(*)	(*)	36,102	2,864	48,940	82,263	33,000	58,905	16,370	23,358
$2,000 under $3,000	23,458	31,296	18,739	372	21,841	4,501						
$3,000 under $4,000	20,156	45,787	19,726	661	20,156	7,906	38,768	145,449	12,274	48,708	26,494	96,741
$4,000 under $5,000	17,611	51,160	17,054	743	17,611	8,929						
$5,000 under $6,000	12,281	37,951	10,112	559	12,281	6,725	23,095	128,937	14,910	87,198	11,716	41,740
$6,000 under $7,000	13,326	53,163	13,235	753	13,326	9,064						
$7,000 under $8,000	11,608	54,776	11,608	917	11,608	10,238	11,413	82,935	11,347	67,874		
$8,000 under $9,000	12,937	65,185	12,937	1,060	12,937	11,916	12,339	97,798	10,722	80,186	22,873	63,557
$9,000 under $10,000	16,492	108,436	16,492	1,925	16,492	20,998	16,237	143,706	13,826	112,822		
$10,000 under $15,000	53,881	445,520	53,820	7,942	53,881	87,472	51,517	574,064	49,936	425,737	38,538	148,328
$15,000 under $20,000	13,675	170,136	13,675	3,333	13,675	36,560	11,564	169,124	10,882	134,279	7,306	34,845
$20,000 under $25,000	3,685	63,224	3,685	1,314	3,685	14,425	3,521	68,084	3,520	61,499	1,630	6,585
$25,000 under $30,000	1,985	41,476	1,985	973	1,985	10,677	1,401	29,900	1,243	24,841	541	5,059
$30,000 under $50,000	2,084	64,863	2,081	1,818	2,084	19,995	1,262	25,182	1,249	24,313	172	870
$50,000 under $100,000	754	43,175	743	1,568	754	17,480	533	20,949	475	19,425	174	1,523
$100,000 under $200,000	127	13,300	125	612	127	6,705	80	3,735	78	3,705	10	30
$200,000 under $500,000	25	6,055	25	307	25	3,372	20	1,005	20	989	4	16
$500,000 under $1,000,000	2	955	2	61	2	668	1	35	1	35	-	-
$1,000,000 or more	1	1,779	1	90	1	992	1	29	1	29	-	-
Returns under $5,000	103,531	148,891	58,621	1,782	100,363	24,224	119,351	249,194	62,831	117,699	57,017	131,494
Returns $5,000 under $10,000	66,644	319,510	64,384	5,214	66,644	58,941	63,084	453,376	50,805	348,079	34,589	105,297
Returns $10,000 under $15,000	53,881	445,520	53,820	7,942	53,881	87,472	51,517	574,064	49,936	425,737	38,538	148,328
Returns $15,000 or more	22,338	404,961	22,322	10,077	22,338	110,874	18,383	318,042	17,469	269,116	9,837	48,927

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NEW JERSEY										
Total	2,819,768	[1]25,252,294	2,541,004	21,022,423	1,502,725	[1]19,704,806	1,356,641	16,345,410	7,587,545	7,194,249
No adjusted gross income	9,633	[2]32,098	6,554	47,400	4,790	[2]27,318	2,556	30,399	20,495	18,689
Under $600	133,349	45,278	126,130	45,160	7,873	5,827	13,514	20,639	146,513	139,345
$600 under $1,000	130,539	104,406	113,642	89,505	23,469	34,371			161,284	146,480
$1,000 under $2,000	255,922	375,803	203,639	295,167	30,280	77,343	20,296	41,370	382,193	333,121
$2,000 under $3,000	194,553	483,355	161,621	365,331	42,802	148,279	22,295	60,477	344,787	295,771
$3,000 under $4,000	184,877	637,374	156,168	515,258	38,354	172,182	24,800	94,941	391,360	326,400
$4,000 under $5,000	134,063	606,244	113,283	479,466	50,013	274,354	41,546	233,734	267,558	233,970
$5,000 under $6,000	151,686	830,373	132,336	718,914	86,884	563,449	78,270	506,501	350,882	327,279
$6,000 under $7,000	154,201	1,001,862	139,558	888,486	82,599	618,881	75,915	534,945	432,775	418,880
$7,000 under $8,000	144,577	1,074,973	137,741	975,581	123,923	1,051,673	116,610	951,312	391,286	371,428
$8,000 under $9,000	172,780	1,465,758	163,289	1,334,391	140,150	1,331,576	133,727	1,197,275	585,221	569,945
$9,000 under $10,000	188,298	1,790,025	178,401	1,606,861	492,331	6,063,682	475,748	5,651,002	593,209	573,029
$10,000 under $15,000	564,670	6,924,609	541,048	6,368,528	213,697	3,634,650	205,074	3,300,315	2,030,786	1,991,813
$15,000 under $20,000	226,339	3,848,764	215,571	3,457,187	75,607	1,669,044	69,912	1,411,194	818,890	804,997
$20,000 under $25,000	78,550	1,732,521	72,320	1,454,514	30,638	836,057	27,443	646,792	293,281	285,376
$25,000 under $30,000	32,998	899,734	29,096	672,612	39,980	1,496,325	33,408	943,103	123,927	118,294
$30,000 under $50,000	42,110	1,577,082	34,484	963,471	15,900	1,066,590	12,693	537,662	168,739	159,820
$50,000 under $100,000	16,909	1,132,693	13,157	553,665	2,820	361,332	2,316	141,091	70,364	66,715
$100,000 under $200,000	3,025	387,825	2,425	146,285	506	142,409	420	33,391	11,448	10,588
$200,000 under $500,000	564	159,275	438	34,576	78	53,691	69	6,401	2,097	1,903
$500,000 under $1,000,000	86	58,739	71	6,778	31	130,410	29	2,865	309	287
$1,000,000 or more	39	147,700	32	3,289					141	119
Returns under $5,000	1,042,936	[1]2,220,362	881,037	1,837,287	147,568	[1]410,684	83,461	247,826	1,714,190	1,493,776
Returns $5,000 under $10,000	811,542	6,162,991	751,325	5,524,233	483,569	3,839,933	446,068	3,423,768	2,353,373	2,260,561
Returns $10,000 under $15,000	564,670	6,924,609	541,048	6,368,528	492,331	6,063,682	475,748	5,651,002	2,030,786	1,991,813
Returns $15,000 or more	400,620	9,944,332	367,594	7,292,375	379,257	9,390,507	351,364	7,022,814	1,489,196	1,448,099

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
NEW JERSEY												
Total	2,448,320	16,835,638	2,057,263	347,154	2,431,620	3,881,963	2,491,496	20,676,066	1,906,232	16,353,896	1,193,636	4,322,172
No adjusted gross income	-	-	-	-	-	-	6,344	46,510	4,494	37,144	3,308	9,366
Under $600	-	-	-	-	-	-	122,631	43,657	71,698	28,589	50,933	15,068
$600 under $1,000	30,240	1,849	-	-	30,240	285	111,730	85,272	52,840	38,784	58,890	46,489
$1,000 under $2,000	193,376	99,463	19,099	50	191,785	13,925	196,323	280,106	114,211	165,829	82,291	114,277
$2,000 under $3,000	164,621	204,480	106,026	1,835	162,850	31,849	154,621	346,538	83,642	194,587	72,105	151,952
$3,000 under $4,000	160,106	295,155	120,488	3,778	159,790	49,693	146,292	483,407	72,764	232,271	81,485	251,136
$4,000 under $5,000	130,121	331,870	101,725	4,576	125,030	56,348	111,691	469,781	50,648	200,025	68,043	269,756
$5,000 under $6,000	147,260	482,136	123,362	7,180	140,715	84,412	129,153	693,616	70,133	370,294	69,698	323,322
$6,000 under $7,000	151,941	558,582	129,366	8,351	151,885	100,253	136,036	866,380	112,313	674,190	45,899	192,191
$7,000 under $8,000	144,577	669,891	141,758	10,942	144,576	124,782	137,563	974,504	103,605	656,054	60,864	318,451
$8,000 under $9,000	172,780	888,519	166,097	14,674	172,780	166,116	163,233	1,321,612	148,106	1,114,799	61,055	206,813
$9,000 under $10,000	188,298	1,141,992	186,350	19,645	188,298	218,404	176,810	1,572,552	163,375	1,336,963	64,686	235,588
$10,000 under $15,000	564,664	4,610,225	563,595	82,994	564,120	915,201	535,942	6,297,130	504,848	5,193,359	283,043	1,103,771
$15,000 under $20,000	226,262	2,797,365	225,638	54,357	226,054	598,628	214,476	3,441,942	210,365	2,788,485	127,926	653,458
$20,000 under $25,000	78,397	1,298,864	78,254	27,149	77,968	298,079	71,170	1,429,417	68,662	1,179,693	39,144	249,725
$25,000 under $30,000	32,976	692,682	32,833	15,960	32,833	175,244	28,531	666,304	27,847	586,114	11,844	80,190
$30,000 under $50,000	42,107	1,242,072	42,107	33,121	42,107	363,370	33,706	946,061	32,008	870,159	9,376	75,901
$50,000 under $100,000	16,897	895,551	16,874	31,855	16,894	349,310	12,532	538,159	12,031	517,723	2,605	20,437
$100,000 under $200,000	3,014	325,647	3,008	14,867	3,012	162,531	2,246	135,570	2,186	131,948	368	3,621
$200,000 under $500,000	563	132,562	563	6,938	563	75,946	378	30,174	369	29,664	59	509
$500,000 under $1,000,000	83	47,390	83	2,569	83	28,208	60	5,141	59	5,055	8	86
$1,000,000 or more	37	119,345	37	6,314	37	69,378	28	2,235	28	2,168	6	67
Returns under $5,000	678,464	932,817	347,338	10,239	669,695	152,101	849,632	1,755,271	450,297	897,228	417,055	858,043
Returns $5,000 under $10,000	804,856	3,741,120	746,933	60,792	798,254	693,966	742,795	5,428,664	597,532	4,152,299	302,202	1,276,364
Returns $10,000 under $15,000	564,664	4,610,225	563,595	82,994	564,120	915,201	535,942	6,297,130	504,848	5,193,359	283,043	1,103,771
Returns $15,000 or more	400,336	7,551,476	399,397	193,129	399,551	2,120,695	363,127	7,195,001	353,555	6,111,010	191,336	1,083,994

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
NEW MEXICO	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	333,941	[1]2,169,582	293,757	1,821,860	196,734	[1]1,756,073	180,550	1,516,107	975,826	939,023
No adjusted gross income	5,037	[2]17,040	(*)	(*)	2,885	[2]14,807	(*)	(*)	15,467	14,518
Under $600	28,880	9,064	26,525	15,831	8,460	2,931	13,669	13,764	41,635	38,235
$600 under $1,000	22,385	17,762	21,033	17,266						
$1,000 under $2,000	36,440	54,021	30,464	42,243	17,820	36,092	19,672	63,526	31,765	28,433
$2,000 under $3,000	30,077	72,424	23,555	56,777					69,655	67,957
$3,000 under $4,000	21,915	76,105	17,314	62,915	11,398	40,571			70,349	65,974
$4,000 under $5,000	20,040	91,007	19,426	86,609	14,945	68,310	14,331	64,036	75,129	75,128
$5,000 under $6,000	24,931	134,860	21,650	107,372	20,715	111,702	18,254	87,425	87,222	82,845
$6,000 under $7,000	20,647	132,024	18,343	112,656	13,651	87,138	13,046	84,201	81,813	78,415
$7,000 under $8,000	21,442	160,303	20,869	156,330	17,877	133,390	17,471	131,155	71,208	70,882
$8,000 under $9,000	13,206	111,841	13,046	114,402	18,602	165,660	18,263	151,161	49,663	49,447
$9,000 under $10,000	13,888	130,280	12,010	87,736					42,942	39,445
$10,000 under $15,000	46,506	563,782	44,060	516,704	43,159	524,119	41,186	489,654	168,689	165,525
$15,000 under $20,000	17,661	302,449	16,531	262,761	16,557	283,735	15,804	250,529	62,324	61,515
$20,000 under $25,000	6,692	148,094	5,880	117,020	6,672	147,686	5,880	117,020	24,196	24,005
$25,000 under $30,000	1,930	51,891	1,375	34,212	1,918	51,555	1,375	34,212	6,929	6,758
$30,000 under $50,000	1,354	50,996	790	13,037	1,249	46,784	767	12,749	5,407	5,187
$50,000 under $100,000	779	49,922	413	11,573	710	45,377	368	10,427	2,980	2,751
$100,000 under $200,000	105	14,064	77	2,566	93	12,062	70	2,472	379	337
$200,000 under $500,000	21	5,527	14	336	20	5,229	14	336	71	65
$500,000 under $1,000,000	5	10,206	3	264	3	8,539	3	264	21	20
$1,000,000 or more										
Returns under $5,000	164,774	[1]303,342	138,696	284,890	55,508	[1]133,097	48,049	144,503	371,982	351,826
Returns $5,000 under $10,000	94,114	669,309	85,918	578,497	70,845	497,890	67,034	453,942	332,848	321,034
Returns $10,000 under $15,000	46,506	563,782	44,060	516,704	43,159	524,119	41,186	489,654	168,689	165,525
Returns $15,000 or more	28,547	633,149	25,083	441,769	27,222	600,967	24,281	428,008	102,307	100,638

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
NEW MEXICO	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	251,730	1,309,119	177,908	23,895	246,185	275,533	289,752	1,811,488	224,462	1,413,403	139,925	398,085
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	-	-	26,505	15,793	11,215	10,629	22,577	10,514
$600 under $1,000	(*)	(*)	-	-	(*)	(*)	21,033	17,264	13,913	11,914		
$1,000 under $2,000	22,406	13,825	19,658	366	22,406	1,973	30,464	41,526	14,737	20,403	16,054	21,123
$2,000 under $3,000	23,605	21,075			21,907	2,947	23,061	56,217	19,665	52,079		
$3,000 under $4,000	17,416	24,757			15,392	3,580	16,986	61,107	11,890	40,626	19,596	44,637
$4,000 under $5,000	18,321	36,213	8,464	349	18,321	5,967	19,426	86,327	16,976	66,310		
$5,000 under $6,000	23,007	57,183	14,270	452	21,309	8,667	21,155	106,722	18,580	96,776	13,225	34,654
$6,000 under $7,000	18,296	58,916	14,246	858	18,284	10,637	17,917	110,891	14,116	86,183		
$7,000 under $8,000	21,442	94,027	21,115	1,455	21,442	16,999	20,869	154,746	15,772	100,839	13,040	53,907
$8,000 under $9,000	13,206	63,941	11,338	1,030	13,206	11,946	13,046	114,397	13,045	91,954	8,830	22,443
$9,000 under $10,000	13,887	86,651	13,887	1,518	13,875	16,776	10,311	90,695	8,613	70,468	5,914	20,228
$10,000 under $15,000	46,506	365,437	46,486	6,422	46,505	70,879	44,002	515,924	41,837	419,076	25,204	96,848
$15,000 under $20,000	17,660	221,886	17,560	4,290	17,560	47,079	16,354	260,040	15,937	193,318	11,040	66,722
$20,000 under $25,000	6,692	114,637	6,692	2,388	6,692	25,939	5,694	116,541	5,635	95,121	3,029	21,420
$25,000 under $30,000	1,930	42,258	1,930	955	1,930	10,484	1,375	34,131	1,374	30,557	677	3,574
$30,000 under $50,000	1,354	41,940	1,354	1,101	1,354	12,013	757	12,311	489	11,633	348	678
$50,000 under $100,000	777	41,703	777	1,489	777	16,231	342	10,941	342	10,487	67	455
$100,000 under $200,000	105	11,842	105	551	105	6,038	66	2,423	61	2,239	26	184
$200,000 under $500,000	21	4,702	21	237	21	2,596	11	276	10	242	4	34
$500,000 under $1,000,000	5	7,980	5	435	5	4,766	3	192	3	185	1	7
$1,000,000 or more												
Returns under $5,000	86,842	96,015	28,122	715	83,120	14,485	137,850	281,258	88,648	204,326	58,520	76,932
Returns $5,000 under $10,000	89,838	360,718	74,856	5,313	88,116	65,024	83,298	577,451	70,126	446,219	41,009	131,232
Returns $10,000 under $15,000	46,506	365,437	46,486	6,422	46,505	70,879	44,002	515,924	41,837	419,076	25,204	96,848
Returns $15,000 or more	28,544	486,949	28,444	11,445	28,444	125,145	24,602	436,855	23,851	343,782	15,192	93,073

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NEW YORK										
Total	7,204,512	[1]64,514,152	6,484,410	51,957,162	3,634,072	[1]47,294,664	3,320,348	38,093,173	18,907,046	17,866,478
No adjusted gross income	33,577	[2]170,154	18,224	133,201	14,771	[2]131,564	11,759	103,739	81,725	73,785
Under $600	304,195	103,801	286,625	103,730	13,509	5,387	5,366	3,886	357,576	338,203
$600 under $1,000	266,411	214,140	243,701	189,289	12,072	10,492	6,866	5,322	327,949	313,980
$1,000 under $2,000	629,756	937,177	506,095	727,762	61,049	93,559	40,889	62,280	976,579	847,961
$2,000 under $3,000	547,860	1,365,556	433,580	1,025,949	98,950	256,314	65,478	157,108	1,031,572	864,290
$3,000 under $4,000	489,876	1,702,415	414,050	1,348,076	108,686	383,239	75,509	235,611	916,528	779,218
$4,000 under $5,000	467,841	2,098,908	408,958	1,715,697	162,499	733,635	137,235	562,605	1,093,750	995,496
$5,000 under $6,000	510,371	2,787,745	468,854	2,452,429	209,704	1,151,730	191,472	990,710	1,202,509	1,124,043
$6,000 under $7,000	402,436	2,616,733	366,400	2,285,139	187,193	1,224,862	166,621	1,036,536	1,081,401	1,028,259
$7,000 under $8,000	461,703	3,462,203	424,144	3,090,299	258,820	1,951,278	236,796	1,732,767	1,288,263	1,247,173
$8,000 under $9,000	410,951	3,480,646	394,363	3,222,030	258,549	2,187,966	248,606	2,028,113	1,189,045	1,150,100
$9,000 under $10,000	381,755	3,625,831	358,319	3,228,234	274,092	2,604,684	256,779	2,315,178	1,273,207	1,235,049
$10,000 under $15,000	1,333,407	16,197,957	1,281,325	14,772,945	1,103,193	13,484,410	1,067,670	12,447,408	4,607,512	4,499,896
$15,000 under $20,000	517,256	8,802,229	492,071	7,793,398	468,482	7,980,672	450,576	7,188,595	1,847,436	1,806,335
$20,000 under $25,000	187,297	4,147,289	172,364	3,383,883	169,403	3,751,130	159,575	3,165,282	663,983	645,703
$25,000 under $30,000	84,030	2,280,514	74,133	1,672,768	75,634	2,054,293	67,970	1,547,385	312,323	302,647
$30,000 under $50,000	111,792	4,200,490	92,591	2,568,740	100,820	3,789,128	85,931	2,414,463	417,125	395,188
$50,000 under $100,000	48,165	3,196,004	36,964	1,470,667	43,068	2,852,039	34,587	1,383,069	181,330	168,370
$100,000 under $200,000	11,624	1,544,984	8,662	524,537	10,066	1,338,323	7,984	487,970	42,382	37,904
$200,000 under $500,000	3,332	968,919	2,338	183,083	2,794	811,032	2,107	169,927	11,835	10,276
$500,000 under $1,000,000	624	420,385	452	41,077	515	347,382	401	36,459	2,165	1,886
$1,000,000 or more	253	530,382	197	24,229	203	414,674	171	18,761	851	716
Returns under $5,000	2,739,516	[1]6,251,842	2,311,233	5,243,703	471,536	[1]1,351,062	343,102	1,130,551	4,785,679	4,212,933
Returns $5,000 under $10,000	2,167,216	15,973,157	2,012,080	14,278,131	1,188,358	9,120,520	1,100,274	8,103,303	6,034,425	5,784,624
Returns $10,000 under $15,000	1,333,407	16,197,957	1,281,325	14,772,945	1,103,193	13,484,410	1,067,670	12,447,408	4,607,512	4,499,896
Returns $15,000 or more	964,373	26,091,196	879,772	17,662,383	870,985	23,338,672	809,302	16,411,931	3,479,430	3,369,025

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
NEW YORK												
Total	6,278,563	41,493,948	5,263,893	874,858	6,241,356	9,789,408	6,344,807	50,819,195	4,665,810	38,516,439	3,018,083	12,302,770
No adjusted gross income	-	-	-	-	-	-	19,226	129,747	14,617	103,526	10,521	26,221
Under $600	-	-	-	-	-	-	274,838	93,299	165,261	56,350	109,653	36,949
$600 under $1,000	54,258	2,543	-	-	53,954	350	240,385	186,548	135,696	107,323	104,689	79,225
$1,000 under $2,000	437,844	228,270	30,041	154	430,927	31,918	488,383	690,186	257,096	365,758	236,474	324,428
$2,000 under $3,000	447,874	542,297	288,875	4,535	433,814	82,827	414,739	983,557	222,391	516,471	208,451	467,086
$3,000 under $4,000	452,329	857,327	335,985	11,339	447,896	142,942	398,265	1,283,812	221,450	686,961	191,159	596,851
$4,000 under $5,000	440,422	1,063,603	319,446	14,109	436,988	181,517	398,479	1,657,189	229,489	926,280	191,302	730,909
$5,000 under $6,000	499,760	1,614,382	425,788	23,594	497,858	283,816	463,144	2,409,873	289,611	1,453,537	204,573	956,336
$6,000 under $7,000	398,163	1,526,801	360,612	23,482	394,673	277,366	357,359	2,249,789	235,668	1,437,106	161,712	812,684
$7,000 under $8,000	460,937	2,126,639	439,631	34,754	460,628	398,546	420,432	3,054,808	309,871	2,111,277	191,309	943,532
$8,000 under $9,000	410,649	2,161,826	401,333	36,567	410,251	411,211	383,831	3,131,675	304,106	2,285,413	159,625	846,263
$9,000 under $10,000	381,652	2,219,529	377,999	38,337	381,513	424,493	355,840	3,174,992	313,845	2,593,642	136,441	581,350
$10,000 under $15,000	1,331,706	10,598,770	1,323,294	191,037	1,330,596	2,106,937	1,266,731	14,522,563	1,153,067	11,636,408	644,040	2,886,152
$15,000 under $20,000	516,972	6,153,947	515,812	119,336	516,757	1,313,217	486,752	7,694,090	461,597	6,089,882	285,977	1,604,212
$20,000 under $25,000	187,111	3,002,292	186,972	63,593	186,912	697,905	170,157	3,335,649	160,052	2,671,431	97,041	664,218
$25,000 under $30,000	84,025	1,651,113	83,697	37,273	83,946	409,905	72,278	1,622,829	67,680	1,329,885	34,415	292,944
$30,000 under $50,000	111,336	3,057,199	110,961	80,157	111,181	879,050	88,840	2,501,567	82,396	2,201,006	37,316	300,563
$50,000 under $100,000	47,865	2,311,362	47,814	79,898	47,828	875,203	34,938	1,404,939	32,464	1,289,811	10,969	115,132
$100,000 under $200,000	11,528	1,083,021	11,507	48,199	11,513	526,986	7,782	486,538	7,163	455,536	1,976	31,003
$200,000 under $500,000	3,285	656,709	3,281	34,147	3,278	372,143	1,904	155,871	1,815	150,512	356	5,361
$500,000 under $1,000,000	605	284,469	603	15,414	601	166,341	352	33,676	330	32,760	58	917
$1,000,000 or more	242	351,850	242	18,933	242	206,735	152	16,000	145	15,566	26	435
Returns under $5,000	1,832,727	2,694,041	974,347	30,137	1,803,579	439,553	2,234,315	5,024,337	1,246,000	2,762,669	1,052,249	2,261,669
Returns $5,000 under $10,000	2,151,161	9,649,177	2,005,363	156,734	2,144,923	1,795,432	1,980,606	14,021,137	1,453,101	9,880,973	853,660	4,140,165
Returns $10,000 under $15,000	1,331,706	10,598,770	1,323,294	191,037	1,330,596	2,106,937	1,266,731	14,522,563	1,153,067	11,636,408	644,040	2,886,152
Returns $15,000 or more	962,969	18,551,960	960,889	496,950	962,258	5,447,486	863,155	17,251,158	813,642	14,236,389	468,134	3,014,784

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NORTH CAROLINA										
Total	1,749,352	[1]11,769,310	1,608,890	10,038,120	992,597	[1]9,325,573	915,377	7,935,066	4,823,009	4,681,642
No adjusted gross income	6,898	[2]24,483	2,199	17,669	4,937	[2]18,408	2,075	17,267	20,078	18,588
Under $600	95,628	30,608	87,832	30,317					108,745	106,614
$600 under $1,000	108,966	86,780	93,585	73,602	17,944	10,280	10,113	7,471	154,996	149,310
$1,000 under $2,000	179,129	273,378	150,627	223,417	38,001	63,719	26,801	41,251	303,592	280,228
$2,000 under $3,000	157,663	397,303	138,844	331,989	48,607	120,615	37,650	81,413	328,915	300,821
$3,000 under $4,000	117,276	409,573	107,168	374,980	36,131	127,359	30,949	111,144	318,634	303,458
$4,000 under $5,000	159,515	713,657	153,526	672,471	81,213	366,882	77,325	344,999	430,127	420,193
$5,000 under $6,000	138,085	752,532	128,201	668,075	69,628	380,974	63,407	320,259	379,141	361,554
$6,000 under $7,000	118,844	770,455	112,908	705,725	91,111	594,030	87,409	546,772	417,328	414,111
$7,000 under $8,000	114,485	858,122	110,110	797,512	90,486	679,898	87,908	640,358	383,832	377,005
$8,000 under $9,000	98,449	836,593	95,445	792,204	88,983	757,703	86,200	717,609	334,354	330,152
$9,000 under $10,000	97,740	928,906	94,086	878,601	89,807	854,245	86,153	803,314	352,388	349,110
$10,000 under $15,000	247,558	2,975,421	238,152	2,749,538	232,379	2,799,625	226,046	2,623,566	881,285	872,578
$15,000 under $20,000	61,878	1,046,085	57,794	869,254	59,342	1,002,980	56,022	845,005	230,539	227,449
$20,000 under $25,000	18,372	408,021	15,873	283,834	17,327	384,681	15,412	278,559	67,970	65,166
$25,000 under $30,000	8,899	240,343	7,762	154,195	8,379	226,510	7,632	152,739	33,578	31,998
$30,000 under $50,000	13,456	508,252	10,018	232,497	12,218	457,966	9,702	226,454	51,488	49,170
$50,000 under $100,000	5,383	355,080	3,853	133,670	5,073	334,735	3,719	130,530	21,707	20,263
$100,000 under $200,000	911	117,519	717	38,887	839	107,641	679	37,075	3,508	3,182
$200,000 under $500,000	183	51,352	157	8,315	165	46,073	149	8,080	690	594
$500,000 under $1,000,000	23	14,976	23	839	18	11,904	18	785	85	72
$1,000,000 or more	11	18,840	10	528	9	16,163	8	418	29	26
Returns under $5,000	825,075	[1]1,886,815	733,781	1,724,445	226,833	[1]670,447	184,913	603,545	1,665,087	1,579,212
Returns $5,000 under $10,000	567,603	4,146,608	540,750	3,842,117	430,015	3,266,849	411,077	3,028,312	1,867,043	1,831,932
Returns $10,000 under $15,000	247,558	2,975,421	238,152	2,749,538	232,379	2,799,625	226,046	2,623,566	881,285	872,578
Returns $15,000 or more	109,116	2,760,466	96,207	1,722,020	103,370	2,588,652	93,341	1,679,643	409,594	397,920

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
NORTH CAROLINA												
Total	1,424,495	7,117,138	1,109,415	130,293	1,418,674	1,496,486	1,581,676	9,903,201	1,244,427	7,145,597	841,227	2,757,607
No adjusted gross income	-	-	-	-	-	-	2,186	17,652	1,650	11,433	1,603	6,219
Under $600	-	-	-	-	-	-	86,056	30,073	51,897	18,150	36,012	11,923
$600 under $1,000	13,325	815	-	-	13,325	106	91,209	72,143	67,467	52,341	25,516	19,802
$1,000 under $2,000	130,304	66,027	(*)	(*)	130,304	9,399	143,226	213,535	103,114	152,846	44,632	60,689
$2,000 under $3,000	117,087	154,384	82,613	1,506	116,778	24,549	134,533	325,872	85,261	198,750	57,399	127,122
$3,000 under $4,000	95,145	163,767	58,794	1,857	92,611	26,610	106,866	370,331	67,687	222,602	52,501	147,729
$4,000 under $5,000	149,545	342,268	93,281	3,908	147,770	57,527	151,721	655,346	103,183	426,002	69,361	229,345
$5,000 under $6,000	135,501	400,986	111,939	5,414	134,584	69,295	128,200	665,921	90,040	443,541	58,345	222,381
$6,000 under $7,000	118,540	405,345	101,990	5,711	118,490	70,940	110,408	691,519	90,874	505,468	59,070	186,051
$7,000 under $8,000	114,184	500,748	109,272	7,807	114,184	89,440	110,041	788,032	96,659	580,194	61,890	207,837
$8,000 under $9,000	96,652	493,113	94,877	7,942	96,422	89,455	95,266	793,092	88,140	575,007	65,660	218,085
$9,000 under $10,000	97,740	575,591	95,896	9,609	97,740	106,474	91,777	850,953	85,825	597,420	72,562	253,534
$10,000 under $15,000	247,399	1,980,732	246,706	34,858	247,396	383,670	236,579	2,729,269	225,725	1,972,172	179,923	757,099
$15,000 under $20,000	61,878	735,091	61,878	13,990	61,878	154,057	57,145	865,504	53,719	650,657	39,708	214,847
$20,000 under $25,000	18,350	297,757	18,350	6,188	18,350	67,922	15,372	280,662	14,108	230,148	9,481	50,513
$25,000 under $30,000	8,899	178,736	8,769	3,973	8,899	44,037	7,363	150,947	6,784	133,429	3,173	17,517
$30,000 under $50,000	13,455	379,619	12,933	9,855	13,455	109,303	9,395	223,803	8,275	204,889	3,217	18,914
$50,000 under $100,000	5,372	282,391	5,372	9,991	5,370	109,378	3,485	131,186	3,206	124,886	972	6,301
$100,000 under $200,000	904	92,591	904	4,205	903	46,105	673	38,001	647	36,665	159	1,337
$200,000 under $500,000	181	38,973	181	2,005	181	22,136	144	8,005	138	7,707	35	298
$500,000 under $1,000,000	23	11,457	23	600	23	6,594	21	826	18	769	6	57
$1,000,000 or more	11	16,748	11	865	11	9,491	10	528	10	522	2	6
Returns under $5,000	505,406	727,260	240,314	7,280	500,788	118,190	715,797	1,684,952	480,259	1,082,123	287,024	602,829
Returns $5,000 under $10,000	562,617	2,375,783	513,974	36,483	561,420	425,604	535,692	3,789,517	451,538	2,701,629	317,527	1,087,888
Returns $10,000 under $15,000	247,399	1,980,732	246,706	34,858	247,396	383,670	236,579	2,729,269	225,725	1,972,172	179,923	757,099
Returns $15,000 or more	109,073	2,033,363	108,421	51,672	109,070	569,022	93,608	1,699,463	86,905	1,389,673	56,753	309,791

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NORTH DAKOTA										
Total	219,437	[1]1,333,854	164,953	892,414	130,454	[1]1,075,549	93,523	702,675	638,889	598,376
No adjusted gross income	3,983	[2]6,863	2,136	4,707	(*)	(*)	(*)	(*)	7,706	6,688
Under $600	18,495	10,866	12,526	8,349					40,280	33,063
$600 under $1,000					21,357	36,496	8,034	9,581	56,125	45,279
$1,000 under $2,000	36,610	56,114	26,415	37,846					54,423	46,493
$2,000 under $3,000	26,140	65,150	20,024	50,022					43,534	39,750
$3,000 under $4,000	16,577	58,468	10,532	30,025	16,147	63,927	10,020	31,810	52,685	50,429
$4,000 under $5,000	12,593	57,136	7,926	26,566					42,883	42,436
$5,000 under $6,000	13,015	70,940	9,840	45,201	10,250	54,949	16,842	81,159	46,246	44,277
$6,000 under $7,000	15,447	101,125	13,406	78,538	11,013	70,733			40,744	40,744
$7,000 under $8,000	12,264	94,499	10,365	79,572	9,644	74,082	16,842	127,728	47,799	47,799
$8,000 under $9,000	10,714	91,434	8,733	65,705	10,685	91,199				
$9,000 under $10,000	13,408	125,370	11,954	102,832	13,264	123,971	11,954	102,832	45,230	45,230
$10,000 under $15,000	28,232	339,768	22,299	233,249	26,264	317,498	21,130	223,077	111,870	108,564
$15,000 under $20,000	6,693	113,192	5,326	75,642	6,290	106,440	5,167	73,828	27,239	26,464
$20,000 under $25,000	2,700	58,702	1,888	24,699	2,213	47,719	1,706	22,785	10,461	10,156
$25,000 under $30,000	1,273	33,473	692	11,326	1,232	32,349	692	11,326	6,054	5,651
$30,000 under $50,000	850	32,265	610	11,706	823	31,342	610	11,706	3,619	3,509
$50,000 under $100,000	395	25,744	240	4,949	372	24,026	240	4,949	1,794	1,662
$100,000 under $200,000	42	5,162	38	1,363	42	5,162	38	1,363	178	168
$200,000 under $500,000	6	1,309	3	119	5	1,107	3	119	19	14
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	114,398	[1]240,872	79,559	157,515	38,357	[1]94,973	18,299	41,804	254,753	221,702
Returns $5,000 under $10,000	64,848	483,367	54,298	371,847	54,856	414,933	45,638	311,719	222,902	220,486
Returns $10,000 under $15,000	28,232	339,768	22,299	233,249	26,264	317,498	21,130	223,077	111,870	108,564
Returns $15,000 or more	11,959	269,847	8,797	129,803	10,977	248,145	8,456	126,075	49,364	47,624

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
NORTH DAKOTA												
Total	179,994	789,910	125,674	13,686	175,320	155,464	156,042	846,999	124,797	648,565	71,361	198,437
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	-	-						
$600 under $1,000	(*)	(*)	-	-	(*)	(*)	55,892	91,539	40,831	68,925	15,063	22,614
$1,000 under $2,000	29,181	15,958	(*)	(*)	27,289	2,255						
$2,000 under $3,000	19,505	27,336	16,952	268	18,411	4,234						
$3,000 under $4,000	13,295	23,547	12,512	493	12,930	3,578	10,168	29,958	10,302	28,637	11,286	24,777
$4,000 under $5,000	9,480	19,122			8,829	3,202	7,562	23,456				
$5,000 under $6,000	13,015	31,716	18,298	1,179	12,582	4,764	9,799	40,072	15,512	66,151	12,000	36,603
$6,000 under $7,000	15,159	55,925			15,015	9,987	11,150	62,682				
$7,000 under $8,000	12,264	59,200	11,978	967	12,264	10,797	18,870	141,941	18,296	113,287	9,319	28,654
$8,000 under $9,000	10,714	48,852	10,629	753	10,714	8,433						
$9,000 under $10,000	13,407	78,494	13,263	1,288	13,322	13,931	11,809	102,948	11,417	94,701	18,737	61,181
$10,000 under $15,000	28,232	226,148	28,232	3,991	28,232	43,359	22,155	226,140	20,634	173,207		
$15,000 under $20,000	6,693	82,465	6,693	1,600	6,693	17,236	5,113	74,582	5,027	58,081	2,984	16,500
$20,000 under $25,000	2,700	44,387	2,700	979	2,700	10,105	1,847	24,384	1,498	18,622	1,057	5,762
$25,000 under $30,000	1,273	24,426	1,232	536	1,273	5,773	692	11,359	568	9,743	346	1,617
$30,000 under $50,000	850	25,635	850	671	840	7,296	554	11,606	499	11,417	276	189
$50,000 under $100,000	395	21,261	395	721	395	7,851	188	4,623	164	4,471	94	152
$100,000 under $200,000	42	4,316	42	187	42	2,114	37	1,238	37	1,181	5	57
$200,000 under $500,000	6	1,052	6	51	6	538	2	107	2	107	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	75,244	86,036	31,356	763	71,242	13,280	73,826	145,318	51,143	97,598	26,543	47,721
Returns $5,000 under $10,000	64,559	274,185	54,168	4,186	63,897	47,912	51,628	347,643	45,225	274,138	24,910	73,505
Returns $10,000 under $15,000	28,232	226,148	28,232	3,991	28,232	43,359	22,155	226,140	20,634	173,207	15,146	52,934
Returns $15,000 or more	11,959	203,541	11,918	4,746	11,949	50,913	8,433	127,898	7,795	103,622	4,762	24,277

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
OHIO	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	4,072,287	[1]33,357,610	3,672,867	28,095,456	2,278,295	[1]26,359,168	2,075,337	22,291,946	10,980,337	10,510,566
No adjusted gross income	16,279	[2]46,735	9,384	49,600	9,727	[2]31,277	7,582	47,356	49,764	45,081
Under $600	203,211	65,183	191,616	60,843					236,701	227,000
$600 under $1,000	146,367	118,694	133,410	103,828	7,969	3,208	27,059	47,738	167,074	157,048
$1,000 under $2,000	380,549	560,224	305,063	445,624	38,694	61,857			546,617	482,700
$2,000 under $3,000	295,780	740,507	241,571	576,542	58,312	148,140	32,118	70,798	539,211	464,084
$3,000 under $4,000	275,993	956,408	224,306	727,766	89,484	311,954	58,464	172,602	577,714	486,102
$4,000 under $5,000	281,216	1,274,849	247,876	1,075,714	111,644	509,309	93,929	400,557	581,627	538,483
$5,000 under $6,000	212,926	1,164,954	189,896	1,001,428	87,894	479,869	72,629	368,556	475,568	454,621
$6,000 under $7,000	226,392	1,470,828	207,005	1,312,507	119,154	776,585	109,760	690,242	576,291	547,103
$7,000 under $8,000	253,374	1,896,162	236,728	1,711,301	165,117	1,234,720	156,693	1,141,614	760,597	742,927
$8,000 under $9,000	255,441	2,170,833	246,692	2,027,594	189,587	1,611,283	182,516	1,503,635	782,904	766,604
$9,000 under $10,000	225,086	2,136,389	214,279	1,974,522	191,188	1,815,255	182,843	1,683,576	822,543	813,047
$10,000 under $15,000	859,351	10,417,160	829,582	9,695,874	791,234	9,629,129	769,067	9,036,871	3,200,630	3,161,846
$15,000 under $20,000	273,612	4,650,989	259,840	4,161,461	262,888	4,467,832	252,427	4,054,030	1,028,746	1,014,834
$20,000 under $25,000	79,593	1,756,516	70,057	1,356,968	74,948	1,652,669	67,799	1,321,737	292,133	284,465
$25,000 under $30,000	31,898	871,704	25,738	565,684	29,510	806,029	24,493	543,670	124,361	119,067
$30,000 under $50,000	35,383	1,312,214	25,419	632,844	32,598	1,207,368	24,136	611,456	138,829	132,034
$50,000 under $100,000	16,097	1,061,360	11,560	444,785	14,991	989,330	11,133	432,264	64,770	60,773
$100,000 under $200,000	2,910	384,342	2,201	125,483	2,649	349,021	2,084	122,070	11,294	10,195
$200,000 under $500,000	630	182,495	482	33,513	540	155,566	457	32,546	2,264	1,945
$500,000 under $1,000,000	124	82,549	98	7,363	103	68,174	88	6,890	426	371
$1,000,000 or more	75	129,986	64	4,214	64	113,151	60	3,737	273	236
Returns under $5,000	1,599,395	[3]3,669,129	1,353,226	3,039,916	315,830	[1]1,003,189	219,152	739,051	2,698,708	2,400,498
Returns $5,000 under $10,000	1,173,219	8,839,166	1,094,600	8,027,352	752,940	5,917,712	704,441	5,387,624	3,417,903	3,324,302
Returns $10,000 under $15,000	859,351	10,417,160	829,582	9,695,874	791,234	9,629,129	769,067	9,036,871	3,200,630	3,161,846
Returns $15,000 or more	440,322	10,432,155	395,459	7,332,314	418,291	9,809,138	382,677	7,128,400	1,663,096	1,623,920

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
OHIO	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	3,554,846	22,449,195	3,000,385	442,731	3,527,825	4,963,915	3,630,094	27,814,361	2,811,050	21,926,989	1,745,990	5,887,375
No adjusted gross income	-	-	-	-	-	-	7,636	46,539	7,032	43,010	1,273	3,528
Under $600	-	-	-	-	-	-	188,308	64,470	85,062	30,225	103,246	34,245
$600 under $1,000	35,389	2,166	(*)	(*)	35,064	302	133,093	105,213	79,919	65,204	53,174	40,010
$1,000 under $2,000	285,550	146,145	21,638	191	283,315	20,895	300,283	429,312	201,315	288,463	102,805	140,849
$2,000 under $3,000	240,032	316,924	171,457	3,055	234,684	48,857	239,575	564,613	124,623	292,018	120,625	272,596
$3,000 under $4,000	260,277	475,172	177,913	5,996	243,323	77,029	218,240	709,380	118,872	360,444	117,079	348,935
$4,000 under $5,000	268,297	747,951	223,347	9,919	267,404	128,646	240,385	1,050,520	134,234	565,161	132,740	485,360
$5,000 under $6,000	209,319	720,078	189,853	10,651	209,235	128,713	187,987	993,706	119,761	610,065	87,015	383,641
$6,000 under $7,000	224,121	923,876	212,644	14,591	223,801	168,360	205,969	1,305,618	153,967	914,493	93,825	391,126
$7,000 under $8,000	252,731	1,181,178	239,699	19,375	252,731	219,536	234,818	1,695,818	195,557	1,326,172	95,460	369,646
$8,000 under $9,000	255,431	1,396,359	245,268	23,445	255,421	263,207	245,733	2,016,066	217,839	1,633,648	110,968	382,419
$9,000 under $10,000	225,086	1,345,226	219,815	23,002	224,960	252,548	213,490	1,960,032	202,301	1,752,832	70,131	207,200
$10,000 under $15,000	858,747	7,078,929	857,533	126,274	858,514	1,390,793	826,367	9,668,441	796,871	8,092,638	430,477	1,575,804
$15,000 under $20,000	273,349	3,428,783	273,276	66,573	272,909	731,275	257,973	4,136,815	250,427	3,259,619	167,172	877,198
$20,000 under $25,000	79,591	1,377,361	79,591	29,437	79,591	323,852	68,148	1,328,831	65,748	1,089,269	38,695	239,563
$25,000 under $30,000	31,898	693,837	31,745	16,040	31,897	176,607	25,172	554,669	23,480	494,776	10,298	59,893
$30,000 under $50,000	35,217	1,073,540	35,207	29,360	35,186	322,226	23,565	598,213	21,342	541,368	8,132	56,845
$50,000 under $100,000	16,085	894,925	16,085	32,663	16,066	358,280	10,798	426,686	10,228	411,720	2,487	14,965
$100,000 under $200,000	2,902	318,761	2,897	14,787	2,902	162,130	1,988	119,030	1,918	116,157	328	2,873
$200,000 under $500,000	627	146,279	627	7,734	625	85,035	427	29,994	421	29,580	40	414
$500,000 under $1,000,000	124	68,651	124	3,695	124	40,570	84	6,480	82	6,402	11	78
$1,000,000 or more	73	113,055	73	5,930	73	65,056	55	3,916	51	3,726	9	190
Returns under $5,000	1,089,545	1,688,358	595,948	19,175	1,063,790	275,728	1,327,520	2,970,046	751,057	1,644,525	630,942	1,325,522
Returns $5,000 under $10,000	1,166,688	5,566,716	1,107,279	91,063	1,166,148	1,032,364	1,087,997	7,971,240	889,425	6,237,209	457,399	1,734,032
Returns $10,000 under $15,000	858,747	7,078,929	857,533	126,274	858,514	1,390,793	826,367	9,668,441	796,871	8,092,638	430,477	1,575,804
Returns $15,000 or more	439,866	8,115,192	439,625	206,219	439,373	2,265,030	388,210	7,204,634	373,697	5,952,617	227,172	1,252,017

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
OKLAHOMA										
Total	876,863	[1]6,086,160	777,021	5,048,690	552,081	[1]5,070,436	487,704	4,223,551	2,470,049	2,368,583
No adjusted gross income	5,867	[2]37,297	3,045	15,284	5,402	[2]30,974	2,955	14,756	21,988	20,184
Under $600	66,701	23,066	61,571	34,009	15,200	9,080	9,545	17,816	99,394	97,509
$600 under $1,000	45,482	37,021	39,301	29,999					68,580	63,030
$1,000 under $2,000	74,211	110,133	61,556	85,246	23,170	35,759	13,206	18,522	131,246	119,935
$2,000 under $3,000	83,912	212,665	68,047	175,160	34,007	90,083	26,466	71,455	189,053	174,597
$3,000 under $4,000	72,607	250,410	59,876	206,522	37,192	131,353	28,930	103,599	179,679	160,781
$4,000 under $5,000	53,867	239,918	47,933	212,544	33,244	149,173	29,447	131,251	153,555	146,426
$5,000 under $6,000	56,136	311,455	50,671	283,927	31,603	177,883	28,634	159,408	166,755	162,374
$6,000 under $7,000	62,589	404,394	57,892	372,144	49,780	320,770	47,581	303,157	196,971	186,378
$7,000 under $8,000	47,568	360,300	44,108	308,794	38,660	293,675	37,697	265,777	192,315	189,796
$8,000 under $9,000	61,591	520,575	56,500	466,192	53,929	455,949	49,033	405,973	205,081	197,559
$9,000 under $10,000	46,347	441,631	43,036	403,507	40,105	382,035	38,775	366,680	164,086	163,829
$10,000 under $15,000	137,175	1,645,478	129,677	1,467,561	129,238	1,556,558	122,921	1,399,759	470,242	461,990
$15,000 under $20,000	36,056	609,637	33,656	531,965	35,107	593,018	32,856	519,085	130,508	128,522
$20,000 under $25,000	11,793	263,056	8,941	162,393	10,883	243,804	8,655	157,161	41,432	39,368
$25,000 under $30,000	4,703	127,728	3,832	78,570	4,597	124,715	3,726	77,198	17,278	16,635
$30,000 under $50,000	6,731	252,295	4,906	129,216	6,669	249,915	4,894	128,515	28,114	26,970
$50,000 under $100,000	2,893	190,450	2,019	65,103	2,722	178,889	1,944	63,171	11,266	10,476
$100,000 under $200,000	489	64,864	349	14,831	451	59,225	341	14,649	1,976	1,774
$200,000 under $500,000	123	34,639	90	4,977	105	30,120	84	4,872	463	400
$500,000 under $1,000,000	15	10,048	9	592	12	8,112	9	592	47	32
$1,000,000 or more	7	13,695	6	156	5	11,294	5	153	20	18
Returns under $5,000	402,647	[1]835,916	341,329	758,763	148,215	[1]384,474	110,549	357,399	843,495	782,462
Returns $5,000 under $10,000	274,231	2,038,354	252,207	1,834,563	214,077	1,630,312	201,720	1,500,996	925,208	899,936
Returns $10,000 under $15,000	137,175	1,645,478	129,677	1,467,561	129,238	1,556,558	122,921	1,399,759	470,242	461,990
Returns $15,000 or more	62,810	1,566,412	53,808	987,803	60,551	1,499,092	52,514	965,397	231,104	224,195

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
OKLAHOMA												
Total	697,561	3,763,321	549,365	70,732	693,543	806,372	758,425	4,949,626	590,699	3,747,596	388,287	1,202,028
No adjusted gross income	-	-	-	-	-	-	2,946	13,786	2,295	8,911	1,849	4,874
Under $600	-	-	-	-	-	-	58,016	33,140	38,473	25,783	19,544	7,357
$600 under $1,000	53,228	22,364	(*)	(*)	52,868	3,181	96,140	106,906	50,538	56,071	46,324	50,835
$1,000 under $2,000	60,828	70,107	35,833	539	58,606	10,601	66,534	164,852	44,270	110,131	26,178	54,721
$2,000 under $3,000	61,962	99,747	31,031	1,043	61,242	16,170	57,296	195,454	36,841	113,228	28,585	82,225
$3,000 under $4,000	50,298	106,086	31,185	1,121	50,245	17,541	47,520	208,435	35,916	148,073	24,807	60,362
$4,000 under $5,000	55,355	158,483	43,376	2,037	55,330	27,225	49,591	275,750	37,048	193,607	25,063	82,143
$5,000 under $6,000	60,452	216,204	54,223	2,992	59,953	37,334	57,118	364,524	45,140	233,957	36,041	130,568
$6,000 under $7,000	47,566	187,264	44,158	2,751	47,565	32,867	43,663	306,481	36,528	226,444	20,525	80,037
$7,000 under $8,000	61,580	314,365	61,554	5,212	61,554	57,665	55,667	468,685	52,669	386,425	26,381	82,259
$8,000 under $9,000	46,336	265,487	46,336	4,467	46,252	49,468	43,011	404,023	39,798	316,638	23,917	87,385
$9,000 under $10,000	137,154	1,111,958	136,766	19,562	137,154	215,060	128,328	1,445,786	120,893	1,122,453	81,061	323,333
$10,000 under $15,000	36,056	445,995	36,045	8,561	36,043	93,973	33,388	521,013	32,196	405,813	20,883	115,200
$15,000 under $20,000	11,793	204,026	11,793	4,385	11,793	48,064	8,688	157,669	8,286	136,755	4,132	20,915
$20,000 under $25,000	4,703	100,763	4,703	2,278	4,703	24,716	3,830	78,273	3,564	72,746	1,138	5,527
$25,000 under $30,000	6,730	203,107	6,705	5,333	6,729	58,357	4,423	125,243	4,296	115,422	1,204	9,821
$30,000 under $50,000	2,891	155,976	2,891	5,497	2,880	60,100	1,862	60,890	1,570	56,901	575	3,990
$50,000 under $100,000	486	53,298	486	2,436	484	26,577	311	13,553	289	13,122	70	431
$100,000 under $200,000	122	27,781	122	1,449	121	15,810	79	4,454	76	4,419	8	34
$200,000 under $500,000	14	7,919	14	424	14	4,663	9	558	9	550	1	9
$500,000 under $1,000,000	7	12,393	7	640	7	7,001	5	152	4	149	1	2
$1,000,000 or more												
Returns under $5,000	226,316	298,304	100,186	2,710	222,961	47,493	328,452	722,573	208,333	462,197	147,287	260,375
Returns $5,000 under $10,000	271,289	1,141,803	249,647	17,458	270,654	204,559	249,050	1,819,463	211,183	1,357,070	131,927	462,392
Returns $10,000 under $15,000	137,154	1,111,958	136,766	19,562	137,154	215,060	128,328	1,445,786	120,893	1,122,453	81,061	323,333
Returns $15,000 or more	62,802	1,211,256	62,766	31,002	62,774	339,260	52,595	961,804	50,290	805,876	28,012	155,928

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
OREGON										
Total	783,705	[1]6,030,235	676,271	4,857,049	466,590	[1]4,857,723	410,652	3,933,817	2,128,564	2,010,318
No adjusted gross income	5,895	[2]20,681	3,445	16,333	3,501	[2]17,921	(*)	(*)	17,553	17,150
Under $600	39,665	16,399	36,326	15,665					50,891	49,547
$600 under $1,000	26,732	22,043	22,013	18,083	6,953	4,312	15,024	21,887	31,918	31,242
$1,000 under $2,000	95,622	140,608	68,612	106,209	23,846	35,884			164,287	125,033
$2,000 under $3,000	67,312	165,783	54,865	128,932	11,767	29,670	9,403	20,004	107,381	93,273
$3,000 under $4,000	35,738	128,591	27,732	93,249	11,276	41,641	9,277	38,005	69,726	56,271
$4,000 under $5,000	37,443	164,883	29,659	128,251	18,548	81,905	15,021	64,741	108,603	102,660
$5,000 under $6,000	45,490	250,144	43,014	237,031	25,255	141,130	23,115	124,431	120,531	118,332
$6,000 under $7,000	52,896	341,232	43,737	282,572	37,664	243,314	32,397	205,621	152,236	138,369
$7,000 under $8,000	55,520	411,251	50,361	353,890	43,073	320,971	39,692	279,606	164,187	156,604
$8,000 under $9,000	57,210	487,133	53,990	440,588	44,370	377,503	43,321	362,396	181,100	177,025
$9,000 under $10,000	47,372	452,970	45,288	421,615	38,704	370,236	37,368	346,741	174,733	173,618
$10,000 under $15,000	143,559	1,734,661	135,187	1,543,238	132,311	1,602,788	125,141	1,432,817	521,317	512,352
$15,000 under $20,000	44,604	758,988	41,262	632,133	42,615	725,564	39,574	607,470	158,203	156,474
$20,000 under $25,000	12,349	271,545	9,665	176,982	11,887	261,921	9,395	174,092	42,660	41,424
$25,000 under $30,000	5,917	160,950	4,703	97,966	5,257	142,861	4,318	88,223	22,097	21,486
$30,000 under $50,000	7,271	271,941	4,215	86,543	6,761	251,536	3,881	84,885	28,995	28,268
$50,000 under $100,000	2,557	162,709	1,789	59,186	2,308	146,358	1,682	57,582	10,170	9,405
$100,000 under $200,000	426	57,437	304	13,766	386	52,029	287	12,788	1,512	1,368
$200,000 under $500,000	104	30,542	85	4,091	87	25,959	77	3,741	385	348
$500,000 under $1,000,000	18	11,691	14	531	16	10,646	13	498	65	56
$1,000,000 or more	5	9,418	5	197	5	9,418	5	197	14	13
Returns under $5,000	308,407	[1]617,624	242,652	506,721	75,891	[1]175,490	50,386	152,728	550,359	475,176
Returns $5,000 under $10,000	258,488	1,942,730	236,390	1,735,696	189,066	1,453,154	175,893	1,318,796	792,787	763,948
Returns $10,000 under $15,000	143,559	1,734,661	135,187	1,543,238	132,311	1,602,788	125,141	1,432,817	521,317	512,352
Returns $15,000 or more	73,251	1,735,220	62,042	1,071,394	69,322	1,626,291	59,232	1,029,476	264,101	258,842

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
OREGON												
Total	669,650	3,841,252	543,214	72,718	665,011	819,428	669,676	4,845,824	551,896	3,873,770	313,672	972,055
No adjusted gross income	-	-	-	-	-	-	3,110	14,689	2,569	12,518	(*)	(*)
Under $600	-	-	-	-	-	-	36,326	15,658	27,099	11,128	11,082	4,530
$600 under $1,000	74,999	34,923	-	-	71,443	4,770	90,290	120,645	60,489	82,237	30,128	38,408
$1,000 under $2,000			-	-			53,087	126,165	34,026	80,922	22,953	45,243
$2,000 under $3,000	58,316	71,148	41,752	647	57,980	11,235	25,954	86,643	12,652	46,310	16,089	40,333
$3,000 under $4,000	34,239	64,756	21,577	789	34,239	10,756	29,322	125,845	21,797	88,000	12,090	37,846
$4,000 under $5,000	30,606	81,119	22,878	1,124	30,269	13,912	45,306	139,624	38,975	1,952	45,123	24,259
$5,000 under $6,000	45,306	139,624	38,975	1,952	45,123	24,259	49,339	184,429	44,380	2,697	49,339	32,551
$6,000 under $7,000	49,339	184,429	44,380	2,697	49,339	32,551	55,516	244,974	52,845	3,798	55,516	43,728
$7,000 under $8,000	55,516	244,974	52,845	3,798	55,516	43,728	57,178	307,302	57,101	5,088	57,178	57,329
$8,000 under $9,000	57,178	307,302	57,101	5,088	57,178	57,329	47,372	274,626	47,189	4,646	47,372	51,496
$9,000 under $10,000	47,372	274,626	47,189	4,646	47,372	51,496	143,559	1,137,835	143,374	20,048	143,479	220,444
$10,000 under $15,000	143,559	1,137,835	143,374	20,048	143,479	220,444	44,602	541,277	44,525	10,372	44,468	113,447
$15,000 under $20,000	44,602	541,277	44,525	10,372	44,468	113,447	12,349	203,663	12,349	4,266	12,338	46,695
$20,000 under $25,000	12,349	203,663	12,349	4,266	12,338	46,695	5,917	124,965	5,917	2,856	5,917	31,261
$25,000 under $30,000	5,917	124,965	5,917	2,856	5,917	31,261	7,248	207,282	7,248	5,354	7,248	58,519
$30,000 under $50,000	7,248	207,282	7,248	5,354	7,248	58,519	2,556	133,014	2,556	4,701	2,554	51,474
$50,000 under $100,000	2,556	133,014	2,556	4,701	2,554	51,474	423	46,291	423	2,106	423	22,819
$100,000 under $200,000	423	46,291	423	2,106	423	22,819	102	25,513	102	1,298	102	14,232
$200,000 under $500,000	102	25,513	102	1,298	102	14,232	18	9,916	18	550	18	5,813
$500,000 under $1,000,000	18	9,916	18	550	18	5,813	5	8,594	5	427	5	4,691
$1,000,000 or more	5	8,594	5	427	5	4,691	198,160	251,946	86,207	2,559	193,931	40,673
Returns under $5,000	198,160	251,946	86,207	2,559	193,931	40,673	254,711	1,150,956	240,490	18,181	254,528	209,362
Returns $5,000 under $10,000	254,711	1,150,956	240,490	18,181	254,528	209,362	143,559	1,137,835	143,374	20,048	143,479	220,444
Returns $10,000 under $15,000	143,559	1,137,835	143,374	20,048	143,479	220,444	73,220	1,300,515	73,143	31,930	73,073	348,949
Returns $15,000 or more	73,220	1,300,515	73,143	31,930	73,073	348,949	60,869	1,082,086	58,075	874,838	38,460	207,249

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PENNSYLVANIA										
Total	4,569,714	[1]35,390,223	4,157,280	29,727,494	2,440,495	[1]27,024,595	2,224,204	22,645,061	11,833,795	11,306,262
No adjusted gross income	20,294	[2]57,486	11,380	52,512	8,721	[2]47,550	4,102	29,303	50,007	48,739
Under $600	214,546	73,346	199,736	68,238	16,442	8,819	5,321	2,587	250,605	231,946
$600 under $1,000	211,638	168,779	189,854	145,451					246,247	238,109
$1,000 under $2,000	450,136	680,055	374,371	535,181	61,081	92,076	33,651	46,580	690,273	597,641
$2,000 under $3,000	325,192	808,679	265,967	617,190	76,719	191,011	53,629	108,734	592,400	498,882
$3,000 under $4,000	285,801	997,041	240,686	808,530	66,895	230,082	49,585	145,544	524,395	462,534
$4,000 under $5,000	332,508	1,493,884	308,589	1,329,054	96,645	437,313	86,243	358,548	652,475	607,463
$5,000 under $6,000	284,129	1,564,334	265,571	1,386,806	124,175	680,755	112,111	573,270	698,701	660,252
$6,000 under $7,000	306,760	1,981,653	289,576	1,820,385	174,911	1,134,222	165,333	1,046,473	878,016	857,768
$7,000 under $8,000	348,365	2,615,424	332,145	2,417,312	217,678	1,635,446	203,990	1,466,538	902,582	883,359
$8,000 under $9,000	280,052	2,374,960	268,210	2,228,876	214,767	1,818,999	205,781	1,725,599	914,137	891,922
$9,000 under $10,000	280,477	2,667,422	266,136	2,456,663	245,484	2,333,917	234,670	2,171,062	965,679	942,225
$10,000 under $15,000	831,740	10,009,410	795,005	9,199,625	763,194	9,209,915	734,501	8,550,553	3,007,015	2,967,077
$15,000 under $20,000	230,930	3,922,801	213,281	3,379,282	217,472	3,693,516	204,163	3,251,052	834,243	817,370
$20,000 under $25,000	67,595	1,490,829	60,058	1,141,081	65,102	1,436,199	58,365	1,117,052	248,036	241,246
$25,000 under $30,000	32,680	891,120	26,274	588,674	29,625	808,113	24,412	556,549	115,921	110,879
$30,000 under $50,000	45,434	1,707,774	35,042	929,290	42,124	1,585,296	33,808	897,897	179,107	171,550
$50,000 under $100,000	17,168	1,125,396	12,321	453,026	15,723	1,030,228	11,622	432,935	67,985	63,188
$100,000 under $200,000	3,315	434,822	2,366	124,006	2,936	385,784	2,253	120,354	12,602	11,221
$200,000 under $500,000	769	219,417	566	37,225	647	184,904	530	35,706	2,706	2,308
$500,000 under $1,000,000	121	82,278	98	5,502	105	71,316	93	5,395	425	358
$1,000,000 or more	64	138,284	48	3,586	49	104,236	41	3,331	238	225
Returns under $5,000	1,840,115	[4]4,164,299	1,590,583	3,556,156	326,503	[1]911,750	232,531	691,296	3,006,402	2,685,314
Returns $5,000 under $10,000	1,499,783	11,203,793	1,421,638	10,310,042	977,015	7,603,339	921,885	6,982,942	4,359,115	4,235,526
Returns $10,000 under $15,000	831,740	10,009,410	795,005	9,199,625	763,194	9,209,915	734,501	8,550,553	3,007,015	2,967,077
Returns $15,000 or more	398,076	10,012,721	350,054	6,661,671	373,783	9,299,591	335,287	6,420,270	1,461,263	1,418,345

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
PENNSYLVANIA												
Total	3,943,125	23,385,614	3,311,679	459,861	3,926,965	5,163,902	4,068,968	29,262,045	3,147,219	22,995,346	1,833,961	6,266,706
No adjusted gross income	-	-	-	-	-	-	10,911	49,135	8,169	39,009	3,299	10,126
Under $600	-	-	-	-	-	-	197,019	66,665	110,814	35,275	86,205	31,390
$600 under $1,000	47,697	2,422	-	-	47,697	330	186,165	141,729	89,379	70,525	96,786	71,204
$1,000 under $2,000	339,673	184,808	20,236	59	336,859	26,507	360,276	514,774	240,212	347,097	127,288	167,677
$2,000 under $3,000	261,158	335,167	188,693	3,269	252,747	52,239	244,839	571,001	141,386	318,293	114,104	252,708
$3,000 under $4,000	262,839	520,048	202,402	6,948	260,376	86,982	233,431	797,744	117,306	383,314	125,822	414,431
$4,000 under $5,000	320,417	889,153	269,219	12,557	320,094	156,460	297,798	1,280,167	152,930	593,686	168,051	686,481
$5,000 under $6,000	272,350	902,840	236,840	13,186	271,973	161,760	261,231	1,381,151	189,601	965,659	95,958	415,493
$6,000 under $7,000	301,649	1,182,567	278,135	18,212	300,709	214,474	287,344	1,806,793	245,723	1,467,115	90,342	339,678
$7,000 under $8,000	347,876	1,671,036	337,378	27,681	347,532	312,444	329,754	2,400,299	280,964	1,953,190	110,617	447,109
$8,000 under $9,000	280,052	1,458,455	274,678	24,344	280,052	272,130	263,951	2,166,306	235,025	1,842,975	92,528	323,331
$9,000 under $10,000	280,425	1,672,438	276,611	28,059	280,425	310,066	263,843	2,435,080	249,776	2,041,511	114,574	393,570
$10,000 under $15,000	831,181	6,786,368	830,104	121,342	831,016	1,329,910	791,254	9,156,177	757,761	7,435,510	438,178	1,720,670
$15,000 under $20,000	230,930	2,896,622	230,552	56,476	230,820	621,606	210,919	3,332,628	203,605	2,682,571	117,333	650,057
$20,000 under $25,000	67,591	1,144,985	67,591	24,197	67,395	265,280	58,727	1,124,490	56,338	930,246	30,210	194,246
$25,000 under $30,000	32,534	711,363	32,522	16,787	32,532	184,486	25,969	581,939	24,934	523,043	9,610	58,897
$30,000 under $50,000	45,413	1,383,890	45,382	37,452	45,404	409,704	31,604	874,585	30,034	805,467	10,572	69,119
$50,000 under $100,000	17,108	948,027	17,107	34,450	17,103	377,769	11,338	431,307	10,831	414,683	2,125	16,624
$100,000 under $200,000	3,296	362,917	3,293	16,848	3,296	184,542	2,018	109,943	1,968	106,761	289	3,183
$200,000 under $500,000	759	176,224	759	9,347	758	102,412	464	32,063	450	31,407	61	656
$500,000 under $1,000,000	118	65,585	118	3,539	118	38,866	75	5,054	75	5,012	6	42
$1,000,000 or more	59	90,701	59	5,109	59	55,936	38	3,014	38	2,999	3	15
Returns under $5,000	1,231,784	1,931,598	680,550	22,833	1,217,773	322,517	1,530,439	3,421,215	860,096	1,787,198	721,555	1,634,018
Returns $5,000 under $10,000	1,482,352	6,887,335	1,403,642	111,481	1,480,691	1,270,874	1,406,123,	10,189,630	1,201,089	8,270,450	504,019	1,919,180
Returns $10,000 under $15,000	831,181	6,786,368	830,104	121,342	831,016	1,329,910	791,254	9,156,177	757,761	7,435,510	438,178	1,720,670
Returns $15,000 or more	397,808	7,780,313	397,383	204,205	397,485	2,240,601	341,152	6,495,023	328,273	5,502,188	170,209	992,838

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
RHODE ISLAND	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	367,882	[1]2,676,574	344,408	2,283,557	172,077	[1]1,976,472	160,249	1,675,947	971,755	923,281
No adjusted gross income	22,260	[1]5,321	21,507	8,074	826	[3]2,062	409	1,081	25,053	24,375
Under $600									14,345	14,010
$600 under $1,000	14,010	12,070	13,318	11,214					51,724	48,475
$1,000 under $2,000	39,645	52,453	35,704	42,239					65,645	54,155
$2,000 under $3,000	37,794	92,820	34,082	79,398	12,480	29,152	11,923	28,971	33,287	32,951
$3,000 under $4,000	21,119	74,910	20,381	76,687						
$4,000 under $5,000	31,749	147,218	31,168	141,381					122,777	116,287
$5,000 under $6,000	31,174	168,114	30,394	159,053	18,775	97,205	17,750	87,155	69,853	64,313
$6,000 under $7,000	27,792	177,299	26,712	167,846	9,208	60,581			56,020	53,684
$7,000 under $8,000	16,919	128,755	14,061	98,947	14,962	114,109	20,618	141,691	58,836	52,963
$8,000 under $9,000	12,674	107,070	11,885	103,114	12,623	106,651	11,885	103,114	56,124	55,452
$9,000 under $10,000	18,348	173,485	16,188	152,783	15,102	143,570	12,942	122,868	58,406	55,160
$10,000 under $15,000	64,901	789,107	63,494	751,313	60,332	736,563	59,733	708,728	248,869	245,106
$15,000 under $20,000	16,966	285,729	15,848	248,882	16,223	273,713	15,398	242,343	63,822	62,698
$20,000 under $25,000	4,696	106,358	3,989	76,221	4,360	98,531	3,989	76,221	15,815	15,183
$25,000 under $30,000	2,921	81,711	2,139	47,367	2,606	72,516	2,139	47,367	10,394	9,037
$30,000 under $50,000	3,077	111,009	2,278	57,876	2,889	105,144	2,247	57,152	13,448	12,602
$50,000 under $100,000	1,491	96,228	984	43,726	1,394	90,277	953	42,830	6,140	5,790
$100,000 under $200,000	280	36,072	225	13,128	247	31,559	217	12,593	973	849
$200,000 under $500,000	54	15,570	40	3,599	40	11,412	37	3,193	188	165
$500,000 under $1,000,000	8	5,261	7	487	8	5,261	7	487	24	17
$1,000,000 or more	4	10,014	4	223	2	2,290	2	153	12	9
Returns under $5,000	166,577	[1]384,792	156,160	358,992	20,715	[1]63,112	19,160	61,552	312,831	290,253
Returns $5,000 under $10,000	106,907	754,723	99,240	681,743	63,261	486,093	56,367	423,329	299,239	281,572
Returns $10,000 under $15,000	64,901	789,107	63,494	751,313	60,332	736,563	59,733	708,728	248,869	245,106
Returns $15,000 or more	29,497	747,952	25,514	491,509	27,769	690,704	24,989	482,338	110,816	106,350

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
RHODE ISLAND	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	323,971	1,756,450	266,041	34,009	323,971	386,769	337,134	2,241,159	256,497	1,690,388	165,568	550,773
No adjusted gross income	-	-	-	-	-	-	33,202	17,971	25,022	14,467	8,517	3,504
Under $600	-	-	-	-	-	-						
$600 under $1,000	39,465	14,108	(*)	(*)	39,465	2,222						
$1,000 under $2,000	32,860	40,020	22,722	317	32,860	6,260	86,921	186,812	47,636	83,347	42,581	103,465
$2,000 under $3,000	20,606	45,247	18,195	608	20,606	7,776						
$3,000 under $4,000	30,126	86,829	24,922	1,291	30,126	15,471	31,168	141,371	19,809	89,668	23,727	94,136
$4,000 under $5,000	30,838	104,192	29,149	1,524	30,838	18,771	30,394	158,658	23,231	116,225	26,605	102,298
$5,000 under $6,000	27,792	121,258	24,145	1,927	27,792	22,977	26,712	167,747	13,383	83,961		
$6,000 under $7,000	16,868	72,265	16,868	1,110	16,868	12,705	13,882	98,824	13,653	80,312		
$7,000 under $8,000	12,674	55,865	12,674	850	12,674	9,744	11,885	102,983	11,768	90,642	5,833	12,341
$8,000 under $9,000	18,348	113,959	18,348	1,946	18,348	21,463	14,565	137,415	14,565	123,174	8,073	14,241
$9,000 under $10,000	64,900	526,318	64,656	9,324	64,900	103,257	63,494	743,665	62,910	598,398	36,935	145,268
$10,000 under $15,000	16,966	208,495	16,966	4,032	16,966	44,403	15,620	245,243	15,370	195,679	9,468	49,564
$15,000 under $20,000	4,696	81,252	4,696	1,711	4,696	18,990	3,832	75,946	3,810	64,427	2,112	11,519
$20,000 under $25,000	2,921	65,501	2,921	1,543	2,921	16,975	1,981	47,666	1,930	41,466	938	6,200
$25,000 under $30,000	3,077	88,679	3,077	2,335	3,077	25,679	2,234	57,752	2,204	52,413	453	5,340
$30,000 under $50,000	1,488	80,086	1,488	2,861	1,488	31,434	992	43,148	961	40,777	283	2,371
$50,000 under $100,000	280	27,803	280	1,274	280	13,957	207	11,880	201	11,488	37	391
$100,000 under $200,000	54	11,846	54	639	54	7,022	36	3,451	35	3,332	4	119
$200,000 under $500,000	8	3,904	8	225	8	2,470	5	426	5	410	2	16
$500,000 under $1,000,000	4	8,824	4	475	4	5,194	4	202	4	202	-	-
$1,000,000 or more												
Returns under $5,000	123,057	186,204	70,707	2,234	123,057	31,729	151,291	346,154	92,467	187,482	64,080	158,671
Returns $5,000 under $10,000	106,520	467,539	101,184	7,356	106,520	85,660	97,438	665,628	76,600	494,314	51,256	171,314
Returns $10,000 under $15,000	64,900	526,318	64,656	9,324	64,900	103,257	63,494	743,665	62,910	598,398	36,935	145,268
Returns $15,000 or more	29,494	576,389	29,494	15,095	29,494	166,123	24,911	485,712	24,520	410,194	13,297	75,520

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SOUTH CAROLINA										
Total	844,622	[1]5,322,754	780,941	4,642,092	441,606	[1]4,180,944	407,245	3,638,072	2,278,595	2,200,459
No adjusted gross income	5,700	[2]10,059	2,264	3,175	1,132	[2]7,746	(*)	(*)	9,586	8,966
Under $600	50,839	17,767	46,304	15,690	2,106	1,080	-	-	61,594	61,286
$600 under $1,000	51,327	39,414	48,082	35,682			-	-	59,774	57,993
$1,000 under $2,000	106,298	159,131	94,194	140,691	16,426	24,474	11,797	19,715	171,164	156,593
$2,000 under $3,000	75,559	186,392	68,731	165,396	17,648	41,828	11,437	26,338	186,846	175,678
$3,000 under $4,000	97,932	340,628	84,869	299,986	38,478	134,592	33,223	126,016	230,925	208,323
$4,000 under $5,000	64,067	287,346	58,329	255,205	31,176	141,033	28,434	126,693	162,657	156,627
$5,000 under $6,000	28,787	158,235	27,799	144,305	19,407	106,256	18,585	93,677	88,843	86,588
$6,000 under $7,000	69,714	449,452	68,474	437,797	42,464	274,072	41,287	267,493	199,409	197,628
$7,000 under $8,000	53,486	397,196	52,954	376,143	42,689	316,426	42,268	296,185	197,256	193,218
$8,000 under $9,000	32,441	274,959	32,021	267,118	27,051	230,528	26,679	223,527	123,558	121,778
$9,000 under $10,000	38,377	365,916	37,491	357,091	38,330	365,483	37,491	357,091	161,716	161,407
$10,000 under $15,000	121,488	1,479,824	116,767	1,399,726	118,789	1,449,728	114,427	1,374,343	435,938	428,427
$15,000 under $20,000	28,950	491,333	27,028	421,985	27,810	472,121	26,407	412,340	110,433	109,151
$20,000 under $25,000	8,345	183,684	7,449	128,824	7,562	166,470	6,836	123,601	32,440	31,903
$25,000 under $30,000	3,287	89,414	2,975	60,994	3,164	86,251	2,852	60,826	13,330	13,309
$30,000 under $50,000	5,379	202,907	3,362	69,435	4,827	181,643	3,239	66,324	22,373	21,314
$50,000 under $100,000	2,309	150,104	1,593	49,646	2,241	145,732	1,560	48,553	9,463	9,091
$100,000 under $200,000	282	36,055	210	10,809	258	32,879	202	10,607	1,095	1,006
$200,000 under $500,000	41	11,411	34	1,722	38	10,577	32	1,598	146	134
$500,000 under $1,000,000	11	6,339	8	528	9	5,304	7	403	42	33
$1,000,000 or more	3	5,306	3	146	1	2,214	1	90	7	6
Returns under $5,000	451,722	[1]1,020,619	402,773	915,823	106,966	[1]335,260	85,372	301,414	882,546	825,466
Returns $5,000 under $10,000	222,805	1,645,759	218,739	1,582,454	169,941	1,292,766	166,310	1,237,973	770,782	760,619
Returns $10,000 under $15,000	121,488	1,479,824	116,767	1,399,726	118,789	1,449,728	114,427	1,374,343	435,938	428,427
Returns $15,000 or more	48,607	1,176,552	42,662	744,089	45,910	1,103,190	41,136	724,342	189,329	185,947

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
SOUTH CAROLINA												
Total	673,196	3,171,277	512,685	56,796	672,227	655,746	771,741	4,600,610	581,411	3,296,367	411,325	1,304,248
No adjusted gross income	-	-	-	-	-	-	2,215	2,784	2,102	2,122	(*)	(*)
Under $600	-	-	-	-	-	-	46,304	15,686	21,372	7,509	24,932	8,178
$600 under $1,000	84,911	43,578	(*)	(*)	84,601	6,212	48,082	35,674	33,836	25,641	14,246	10,033
$1,000 under $2,000							90,632	135,828	60,028	86,459	34,474	49,369
$2,000 under $3,000	49,826	62,098	36,232	613	49,660	9,893	66,950	160,370	40,722	97,440	30,100	62,929
$3,000 under $4,000	86,632	148,141	50,236	1,640	86,632	24,082	83,088	291,713	50,615	176,465	42,304	115,248
$4,000 under $5,000	59,201	138,943	42,237	1,697	59,201	23,607	57,957	250,949	37,778	149,412	26,353	101,537
$5,000 under $6,000	28,765	81,082	23,885	905	28,765	13,682	27,799	144,142	19,631	80,029	15,648	64,113
$6,000 under $7,000	69,712	260,862	62,717	3,915	69,618	46,808	68,474	438,017	52,639	300,400	38,699	137,617
$7,000 under $8,000	53,423	220,885	49,861	3,361	53,256	39,563	52,954	376,126	44,370	286,996	27,136	89,130
$8,000 under $9,000	32,430	154,612	32,264	2,496	32,263	27,960	31,974	268,579	29,346	205,318	17,306	63,261
$9,000 under $10,000	38,377	209,768	38,211	3,417	38,377	37,855	37,397	357,134	36,778	272,146	22,918	84,988
$10,000 under $15,000	121,322	985,159	121,321	17,237	121,320	190,351	116,245	1,388,731	112,545	998,054	91,689	390,678
$15,000 under $20,000	28,946	342,513	28,946	6,510	28,883	71,563	27,013	421,791	25,993	329,199	18,882	92,593
$20,000 under $25,000	8,345	130,686	8,345	2,758	8,345	30,361	7,082	128,572	6,649	107,951	3,865	20,620
$25,000 under $30,000	3,287	66,828	3,287	1,504	3,287	16,459	2,830	56,080	2,663	49,365	1,413	6,715
$30,000 under $50,000	5,379	158,582	5,379	4,309	5,379	47,317	2,991	66,898	2,703	63,662	730	3,237
$50,000 under $100,000	2,306	119,790	2,306	4,151	2,306	45,300	1,526	48,751	1,422	46,120	372	2,632
$100,000 under $200,000	279	28,543	279	1,278	279	13,958	187	10,597	181	9,984	47	613
$200,000 under $500,000	41	8,949	41	455	41	5,019	30	1,548	28	1,497	9	51
$500,000 under $1,000,000	11	5,190	11	271	11	2,978	8	498	8	478	2	21
$1,000,000 or more	3	5,068	3	254	3	2,780	3	145	2	120	2	24
Returns under $5,000	280,570	392,760	135,829	3,975	280,094	63,793	395,228	893,002	246,453	545,048	172,607	347,955
Returns $5,000 under $10,000	222,707	927,209	206,938	14,095	222,279	165,868	218,598	1,583,998	182,764	1,144,890	121,707	439,109
Returns $10,000 under $15,000	121,322	985,159	121,321	17,237	121,320	190,351	116,245	1,388,731	112,545	998,054	91,689	390,678
Returns $15,000 or more	48,597	866,149	48,597	21,489	48,534	235,734	41,670	734,879	39,649	608,375	25,322	126,506

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
SOUTH DAKOTA	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	239,439	[1]1,391,924	186,115	995,992	138,617	[1]1,124,340	110,211	803,510	717,111	667,688
No adjusted gross income	3,737	[2]8,398	1,470	5,115	2,027	[2]6,265	(*)	(*)	11,191	9,938
Under $600	16,960	4,889	14,135	5,095					22,059	21,676
$600 under $1,000	18,130	14,772	14,650	11,449	9,228	8,771	4,715	4,945	32,290	24,225
$1,000 under $2,000	28,330	38,518	15,155	19,106					50,622	35,842
$2,000 under $3,000	18,453	47,652	12,870	30,544	8,390	21,705	11,411	35,029	47,511	42,141
$3,000 under $4,000	25,808	92,058	16,680	61,060	11,548	40,705			59,783	53,449
$4,000 under $5,000	19,223	84,312	16,101	53,417	15,162	66,131	12,084	36,172	65,326	59,145
$5,000 under $6,000	14,090	77,730	12,051	58,395					39,846	36,968
$6,000 under $7,000	13,767	88,124	10,903	55,183	17,889	109,172	13,928	65,233	51,468	51,467
$7,000 under $8,000	14,295	108,300	13,244	89,154	12,184	92,034	11,133	80,160	61,762	61,762
$8,000 under $9,000	13,399	115,078	12,942	97,037	11,670	99,641	11,213	81,631	58,262	57,879
$9,000 under $10,000	15,871	150,941	14,434	130,539	15,488	147,445	14,434	130,539	67,492	67,490
$10,000 under $15,000	26,056	303,484	23,321	249,890	24,134	282,032	22,282	238,719	98,992	96,726
$15,000 under $20,000	6,132	102,023	4,982	67,247	6,131	102,005	4,982	67,247	28,700	28,156
$20,000 under $25,000	1,801	39,551	1,015	18,725	1,463	31,975	1,015	18,725	6,489	6,297
$25,000 under $30,000	1,073	28,859	669	11,021	1,029	27,709	625	10,149	4,551	4,037
$30,000 under $50,000	1,825	67,728	1,210	25,690	1,825	67,728	1,210	25,690	8,727	8,587
$50,000 under $100,000	444	28,781	244	6,104	407	26,377	232	6,101	1,829	1,708
$100,000 under $200,000	36	4,554	30	814	33	4,208	27	766	166	153
$200,000 under $500,000	9	2,968	9	406	9	2,968	9	406	45	42
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	130,641	[1]273,804	91,061	185,787	46,355	[1]131,047	29,121	78,143	238,782	246,416
Returns $5,000 under $10,000	71,422	540,173	63,574	430,308	57,231	448,292	50,708	357,564	278,830	275,566
Returns $10,000 under $15,000	26,056	303,484	23,321	249,890	24,134	282,032	22,282	238,719	98,992	96,726
Returns $15,000 or more	11,320	274,463	8,159	130,007	10,897	262,969	8,100	129,084	50,507	48,980

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
SOUTH DAKOTA	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	173,937	811,865	131,899	14,310	170,244	162,352	181,665	975,935	127,859	708,260	99,596	267,675
No adjusted gross income	-	-	-	-	-	-	1,470	5,154	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	-	-	14,091	4,699				
$600 under $1,000	(*)	(*)	-	-	(*)	(*)	11,192	8,394	19,049	17,723	21,948	14,291
$1,000 under $2,000	14,956	5,628	-	-	14,396	789	15,155	18,920				
$2,000 under $3,000	12,158	16,803	21,446	682	11,392	2,577	12,870	30,004	8,562	17,110	13,957	40,859
$3,000 under $4,000	22,909	43,068			22,557	6,828	16,680	61,051	10,169	33,087		
$4,000 under $5,000	14,919	34,009	9,309	322	14,349	5,233	16,307	53,368	8,823	16,996	12,266	36,372
$5,000 under $6,000	12,558	42,946	11,080	629	11,769	7,533	12,051	59,110	8,042	40,433		
$6,000 under $7,000	13,767	45,729	11,095	627	13,546	7,542	10,727	54,894	8,844	40,473	8,990	33,097
$7,000 under $8,000	14,295	56,199	14,096	823	14,096	9,501	13,244	89,134	10,912	77,351		
$8,000 under $9,000	13,399	61,424	11,626	967	13,398	10,843	12,766	96,582	9,875	74,093	11,505	34,273
$9,000 under $10,000	15,871	90,610	15,871	1,484	15,827	16,305	14,434	130,530	14,082	106,463		
$10,000 under $15,000	26,056	201,122	26,056	3,540	25,866	38,052	22,622	240,550	21,291	180,485	25,938	84,132
$15,000 under $20,000	6,132	71,656	6,132	1,352	6,131	14,679	4,938	65,669	4,607	51,507	2,748	14,163
$20,000 under $25,000	1,801	32,079	1,801	710	1,801	7,794	1,012	18,719	1,001	14,571	820	4,148
$25,000 under $30,000	1,073	23,569	1,073	545	1,073	5,820	517	7,582	517	7,582	45	1
$30,000 under $50,000	1,825	55,218	1,825	1,432	1,825	15,696	1,332	25,414	1,237	21,192	312	4,222
$50,000 under $100,000	444	24,935	444	883	444	9,689	220	5,122	207	4,781	64	341
$100,000 under $200,000	36	3,984	36	178	36	1,954	28	723	28	718	4	5
$200,000 under $500,000	9	2,828	9	137	9	1,510	9	315	9	313	1	2
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	66,671	99,567	30,755	1,004	64,423	15,435	87,765	181,590	47,207	88,298	49,169	93,292
Returns $5,000 under $10,000	69,890	296,907	63,768	4,530	68,636	51,724	63,222	430,250	51,755	338,813	28,498	91,437
Returns $10,000 under $15,000	26,056	201,122	26,056	3,540	25,866	38,052	22,622	240,550	21,291	180,485	17,935	60,065
Returns $15,000 or more	11,320	214,269	11,320	5,236	11,319	57,141	8,056	123,545	7,606	100,664	3,994	22,881

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TENNESSEE										
Total	1,338,285	[1]9,061,719	1,214,232	7,686,206	809,876	[1]7,321,334	737,016	6,193,812	3,676,027	3,557,258
No adjusted gross income	6,434	[2]30,502	3,342	8,556	5,020	[2]26,829	2,658	8,403	19,325	17,743
Under $600	80,270	27,122	66,462	22,368	11,735	4,502	8,044	4,267	103,262	96,134
$600 under $1,000	53,650	43,643	40,931	31,626	9,294	7,661			80,514	74,810
$1,000 under $2,000	153,124	227,212	121,615	179,642	26,529	39,847	13,862	21,676	257,588	234,007
$2,000 under $3,000	105,750	266,443	94,886	232,669	37,094	94,223	30,746	73,867	218,084	202,698
$3,000 under $4,000	109,783	379,627	104,327	364,419	55,126	187,657	50,758	171,869	309,224	302,154
$4,000 under $5,000	134,118	597,573	124,954	523,846	76,326	342,766	69,816	287,369	348,972	331,815
$5,000 under $6,000	107,740	599,813	101,682	556,725	67,003	370,274	62,658	338,818	322,633	315,176
$6,000 under $7,000	104,153	680,753	101,534	630,213	79,857	522,622	77,650	475,250	329,501	325,181
$7,000 under $8,000	92,774	699,485	89,643	666,551	82,851	624,446	81,456	605,944	327,081	321,359
$8,000 under $9,000	67,021	569,990	63,216	525,409	52,895	449,249	50,659	420,484	219,450	215,538
$9,000 under $10,000	47,501	452,125	45,130	425,226	44,783	426,262	43,982	411,468	167,405	165,767
$10,000 under $15,000	187,920	2,280,494	180,343	2,126,139	178,563	2,167,028	171,793	2,034,226	656,089	647,795
$15,000 under $20,000	48,704	827,776	45,239	690,422	45,941	779,830	43,209	664,581	172,605	169,036
$20,000 under $25,000	16,399	360,488	14,164	263,883	15,534	342,210	13,693	255,764	56,752	54,585
$25,000 under $30,000	6,513	178,069	5,402	119,335	6,362	173,639	5,276	117,015	23,403	22,757
$30,000 under $50,000	10,796	402,017	7,447	176,824	9,694	362,179	7,030	165,969	41,469	39,347
$50,000 under $100,000	4,617	304,941	3,131	99,939	4,361	288,517	2,993	96,931	19,005	18,074
$100,000 under $200,000	828	110,099	629	32,778	741	98,681	592	30,787	2,981	2,680
$200,000 under $500,000	158	44,710	127	7,347	141	40,256	117	7,004	579	507
$500,000 under $1,000,000	18	11,792	15	594	15	9,928	14	593	53	49
$1,000,000 or more	14	28,051	13	1,696	11	16,386	10	1,527	52	46
Returns under $5,000	643,129	[1]1,511,118	556,517	1,363,125	221,124	[1]649,826	175,884	567,452	1,336,969	1,259,361
Returns $5,000 under $10,000	419,189	3,002,165	401,205	2,804,124	327,389	2,392,853	316,405	2,251,964	1,366,070	1,343,021
Returns $10,000 under $15,000	187,920	2,280,494	180,343	2,126,139	178,563	2,167,028	171,793	2,034,226	656,089	647,795
Returns $15,000 or more	88,047	2,267,942	76,167	1,392,818	82,800	2,111,627	72,934	1,340,170	316,899	307,081

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
TENNESSEE												
Total	1,102,827	5,627,484	839,951	106,223	1,098,796	1,220,807	1,198,878	7,582,651	951,864	5,664,163	607,277	1,918,491
No adjusted gross income	-	-	-	-	-	-	2,969	7,864	1,567	3,043	1,479	4,822
Under $600	-	-	-	-	-	-	66,050	21,370	39,365	12,056	28,255	9,313
$600 under $1,000	112,081	52,474	-	-	111,405	7,509	159,962	206,564	109,608	140,389	54,170	66,176
$1,000 under $2,000			60,010	966			78,756	15,538	93,316	230,388	61,559	143,059	39,070	87,328
$2,000 under $3,000	80,664	100,332												
$3,000 under $4,000	90,506	142,477	41,356	1,375	90,168	23,093	102,899	357,888	69,165	230,545	45,638	127,343
$4,000 under $5,000	126,806	297,781	85,800	3,177	126,641	49,761	121,138	505,340	87,242	315,585	58,911	189,755
$5,000 under $6,000	105,667	304,362	83,443	3,968	105,667	51,741	101,682	556,356	75,270	363,312	52,831	193,044
$6,000 under $7,000	104,121	376,278	92,584	5,445	103,543	64,987	101,030	625,908	83,865	458,997	58,792	166,912
$7,000 under $8,000	92,535	396,469	86,686	6,029	92,369	69,876	88,800	661,397	81,289	514,287	45,382	147,110
$8,000 under $9,000	67,019	350,679	66,896	5,821	66,897	64,187	62,650	519,682	56,392	404,478	33,457	115,204
$9,000 under $10,000	47,501	270,689	47,491	4,495	47,444	49,594	45,129	425,327	44,093	342,308	27,116	83,019
$10,000 under $15,000	187,909	1,557,275	187,784	27,678	187,909	305,085	178,289	2,100,142	171,883	1,614,119	118,417	486,024
$15,000 under $20,000	48,703	608,938	48,607	11,830	48,703	130,245	45,069	686,370	42,513	524,130	30,608	162,241
$20,000 under $25,000	16,399	278,265	16,399	5,866	16,378	64,519	13,748	258,928	13,076	209,516	8,054	49,413
$25,000 under $30,000	6,492	141,029	6,492	3,246	6,492	35,662	5,293	116,009	4,958	102,588	2,275	13,421
$30,000 under $50,000	10,796	327,000	10,775	8,830	10,796	97,133	7,255	168,325	6,556	155,244	2,143	13,082
$50,000 under $100,000	4,615	257,492	4,615	9,331	4,615	102,327	2,881	94,324	2,777	91,414	547	2,910
$100,000 under $200,000	824	92,853	824	4,304	824	47,193	573	30,904	552	30,012	103	891
$200,000 under $500,000	157	37,373	157	1,925	157	21,083	118	7,277	109	6,815	24	462
$500,000 under $1,000,000	18	10,665	18	547	18	6,010	15	594	13	574	3	20
$1,000,000 or more	14	25,054	14	1,391	14	15,267	12	1,694	12	1,692	2	2
Returns under $5,000	410,057	593,064	187,166	5,519	406,970	95,900	546,334	1,329,414	368,506	844,677	227,523	484,737
Returns $5,000 under $10,000	416,843	1,698,477	377,100	25,757	415,920	300,385	399,291	2,788,671	340,909	2,083,382	217,578	705,289
Returns $10,000 under $15,000	187,909	1,557,275	187,784	27,678	187,909	305,085	178,289	2,100,142	171,883	1,614,119	118,417	486,024
Returns $15,000 or more	88,018	1,778,668	87,901	47,269	87,997	519,437	74,964	1,364,424	70,566	1,121,985	43,759	242,441

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
TEXAS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	3,949,350	[1]28,832,853	3,530,643	23,807,453	2,393,410	[1]23,412,262	2,145,797	19,427,398	11,111,584	10,663,164
No adjusted gross income	24,030	[2]197,716	8,946	57,415	17,413	[2]166,239	7,214	47,660	79,810	69,243
Under $600	241,034	80,658	217,321	78,176	20,271	5,884	9,552	4,604	311,880	286,773
$600 under $1,000	224,424	180,421	188,269	154,990	28,669	22,727	17,135	15,365	311,994	282,546
$1,000 under $2,000	403,036	600,440	319,442	484,343	94,741	144,511	57,475	89,585	763,266	672,079
$2,000 under $3,000	306,734	757,533	260,676	638,057	109,668	280,720	82,076	209,258	638,100	581,073
$3,000 under $4,000	342,816	1,195,469	311,048	1,071,768	173,764	611,796	156,159	534,947	869,588	822,759
$4,000 under $5,000	271,137	1,214,281	244,778	1,081,809	163,190	732,365	141,830	619,677	825,815	787,636
$5,000 under $6,000	257,652	1,412,544	230,641	1,243,598	166,550	917,423	150,596	816,343	751,067	712,374
$6,000 under $7,000	236,339	1,535,896	219,327	1,386,688	169,045	1,097,190	155,448	981,815	757,894	739,551
$7,000 under $8,000	259,251	1,941,923	245,500	1,834,303	200,703	1,504,563	191,862	1,441,323	887,028	875,446
$8,000 under $9,000	211,793	1,792,792	203,714	1,686,804	180,184	1,528,450	174,893	1,456,276	767,551	759,159
$9,000 under $10,000	213,559	2,025,723	202,683	1,868,321	182,237	1,730,440	173,462	1,608,517	715,978	705,759
$10,000 under $15,000	602,145	7,279,777	573,697	6,680,845	559,253	6,768,897	538,460	6,297,269	2,145,326	2,114,200
$15,000 under $20,000	206,235	3,513,942	189,231	2,984,569	192,316	3,279,013	180,748	2,862,884	739,138	729,952
$20,000 under $25,000	65,406	1,440,494	55,944	1,061,198	59,616	1,311,128	52,914	1,016,000	231,186	225,550
$25,000 under $30,000	26,739	727,068	20,353	428,782	24,714	670,454	19,490	416,780	98,817	94,788
$30,000 under $50,000	37,492	1,407,839	26,038	622,367	33,647	1,267,613	24,435	594,880	141,823	134,131
$50,000 under $100,000	15,339	1,017,353	10,128	314,169	13,771	911,110	9,340	292,531	59,668	56,089
$100,000 under $200,000	3,164	419,170	2,147	91,482	2,779	369,113	1,997	86,378	11,977	10,870
$200,000 under $500,000	829	238,543	615	29,831	712	204,487	573	27,492	2,977	2,573
$500,000 under $1,000,000	135	90,391	102	5,296	118	79,780	98	5,236	482	416
$1,000,000 or more	61	158,314	43	2,642	49	140,838	40	2,579	219	197
Returns under $5,000	1,813,211	[1]3,831,086	1,550,480	3,566,558	607,716	[1]1,631,764	471,441	1,521,096	3,800,453	3,502,109
Returns $5,000 under $10,000	1,178,594	8,708,877	1,101,865	8,019,714	898,719	6,778,066	846,261	6,304,273	3,879,518	3,792,289
Returns $10,000 under $15,000	602,145	7,279,777	573,697	6,680,845	559,253	6,768,897	538,460	6,297,269	2,145,326	2,114,200
Returns $15,000 or more	355,400	9,013,113	304,601	5,540,336	327,722	8,233,535	289,635	5,304,760	1,286,287	1,254,566

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
TEXAS	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	3,193,889	18,512,952	2,490,641	367,781	3,168,268	4,139,124	3,465,019	23,438,558	2,794,150	18,450,553	1,636,809	4,988,011
No adjusted gross income	-	-	-	-	-	-	7,750	51,001	5,943	41,753	3,930	9,248
Under $600	-	-	-	-	-	-	212,127	71,630	121,628	39,282	90,573	32,348
$600 under $1,000	47,592	2,392	-	-	47,592	319	184,749	149,689	109,914	86,419	78,941	63,269
$1,000 under $2,000	248,463	129,105	14,333	29	247,355	18,367	308,967	459,719	211,217	320,756	105,640	138,963
$2,000 under $3,000	241,384	288,066	153,966	2,388	232,986	44,094	258,247	628,189	172,190	401,513	109,059	226,676
$3,000 under $4,000	301,441	498,277	152,323	4,778	297,957	79,466	306,533	1,050,844	212,471	700,395	142,879	350,450
$4,000 under $5,000	240,627	545,355	154,121	5,919	236,939	89,464	236,455	1,038,862	185,228	748,812	100,072	290,051
$5,000 under $6,000	246,242	747,147	198,869	9,548	242,415	125,067	226,307	1,299,411	180,847	909,489	101,178	389,922
$6,000 under $7,000	235,484	852,824	206,927	12,260	231,531	146,582	213,028	1,332,664	181,898	1,060,896	87,165	271,768
$7,000 under $8,000	255,495	1,117,749	244,309	17,069	254,953	199,664	244,423	1,810,939	217,892	1,485,647	104,587	325,292
$8,000 under $9,000	208,287	1,064,814	200,526	17,344	208,112	195,696	202,536	1,658,787	186,570	1,397,338	87,835	261,449
$9,000 under $10,000	211,949	1,286,064	210,213	21,811	211,939	240,924	201,549	1,853,884	182,731	1,451,573	111,461	402,311
$10,000 under $15,000	602,080	4,964,572	600,680	88,319	601,835	972,812	567,837	6,618,446	544,193	5,279,684	350,865	1,338,764
$15,000 under $20,000	206,093	2,566,387	205,655	50,020	205,955	549,105	186,069	2,938,643	178,772	2,326,169	115,889	612,476
$20,000 under $25,000	65,170	1,116,533	65,170	24,032	65,153	263,615	54,548	1,044,045	51,994	879,889	29,022	164,157
$25,000 under $30,000	26,736	574,815	26,736	13,311	26,731	145,945	19,142	411,782	18,224	357,439	7,600	54,344
$30,000 under $50,000	37,474	1,152,360	37,451	31,603	37,466	346,763	23,550	603,401	21,981	562,009	7,825	41,393
$50,000 under $100,000	15,234	857,175	15,225	31,158	15,220	340,069	8,844	298,217	8,197	286,614	1,915	11,604
$100,000 under $200,000	3,136	348,698	3,136	16,118	3,131	176,410	1,746	84,244	1,670	81,906	284	2,338
$200,000 under $500,000	815	195,662	814	10,192	813	111,705	500	27,144	480	26,106	73	1,038
$500,000 under $1,000,000	130	69,814	130	3,735	130	40,632	77	4,799	76	4,706	8	93
$1,000,000 or more	57	135,142	57	8,149	55	52,426	35	2,218	34	2,160	8	58
Returns under $5,000	1,079,507	1,463,195	474,743	13,114	1,062,829	231,710	1,514,828	3,449,934	1,018,591	2,338,930	631,094	1,111,004
Returns $5,000 under $10,000	1,157,457	5,068,599	1,060,844	78,032	1,148,950	907,932	1,087,843	7,955,685	949,938	6,304,943	492,226	1,650,743
Returns $10,000 under $15,000	602,080	4,964,572	600,680	88,319	601,835	972,812	567,837	6,618,446	544,193	5,279,684	350,865	1,338,764
Returns $15,000 or more	354,845	7,016,586	354,374	188,316	354,654	2,026,670	294,511	5,414,493	281,428	4,526,996	162,624	887,500

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
UTAH										
Total	355,184	[1]2,582,752	322,462	2,216,987	212,322	[1]2,186,330	194,449	1,895,391	1,081,125	1,044,866
No adjusted gross income	2,163	[2]8,007	(*)	(*)	(*)	(*)	(*)	(*)	4,730	4,728
Under $600	21,064	8,206	20,418	7,850	(*)	(*)	-	-	29,457	29,457
$600 under $1,000	25,103	20,627	24,457	18,818	-	-	-	-	26,960	25,103
$1,000 under $2,000	37,622	52,330	33,742	49,002	15,057	31,263	11,079	26,038	49,986	44,980
$2,000 under $3,000	26,674	67,862	22,538	59,512					58,293	50,544
$3,000 under $4,000	15,645	54,397	11,965	40,885					28,930	26,571
$4,000 under $5,000	21,943	97,340	17,717	82,754	15,659	67,678	12,328	57,388	56,126	56,126
$5,000 under $6,000	14,758	79,701	11,498	61,479	23,035	139,152	21,071	131,920	37,925	33,872
$6,000 under $7,000	18,852	118,592	18,291	119,118					68,996	67,138
$7,000 under $8,000	29,092	219,931	28,211	206,901	23,512	177,747	22,631	164,417	123,651	119,939
$8,000 under $9,000	29,156	248,987	27,300	230,672	25,443	217,700	25,443	215,042	110,329	108,473
$9,000 under $10,000	18,804	178,429	18,623	172,838	18,802	178,409	18,623	172,838	84,179	84,179
$10,000 under $15,000	64,229	767,220	60,384	690,554	59,784	718,357	56,701	654,575	264,203	259,914
$15,000 under $20,000	19,470	333,523	17,686	289,139	19,257	329,483	17,686	289,139	87,900	85,993
$20,000 under $25,000	4,994	109,537	4,449	83,753	4,769	104,344	4,393	83,098	23,329	22,821
$25,000 under $30,000	1,846	49,924	1,402	28,193	1,844	49,869	1,400	28,137	8,343	7,765
$30,000 under $50,000	2,697	97,025	2,037	45,989	2,677	96,317	2,034	45,472	12,677	12,417
$50,000 under $100,000	882	58,152	691	22,054	845	55,583	654	20,419	4,329	4,139
$100,000 under $200,000	166	21,344	117	4,832	157	20,160	117	4,832	695	633
$200,000 under $500,000	24	7,633	20	1,250	23	7,422	19	1,245	87	74
$500,000 under $1,000,000										
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	150,214	[1]292,756	131,753	260,216	32,174	[1]91,788	23,677	84,259	254,482	237,509
Returns $5,000 under $10,000	110,662	845,640	103,923	791,007	90,792	713,008	87,768	684,216	425,080	413,601
Returns $10,000 under $15,000	64,229	767,220	60,384	690,554	59,784	718,357	56,701	654,575	264,203	259,914
Returns $15,000 or more	30,079	677,136	26,402	475,210	29,572	663,177	26,303	472,341	137,360	133,842

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
UTAH												
Total	284,689	1,462,971	223,609	26,083	284,111	298,845	317,793	2,199,585	255,487	1,744,149	164,718	455,436
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	-	-	20,418	7,846				
$600 under $1,000	(*)	(*)	-	-	(*)	(*)	24,457	18,808	46,413	55,707	32,205	19,945
$1,000 under $2,000	28,253	14,659	(*)	(*)	28,253	2,089	33,742	48,997				
$2,000 under $3,000	18,888	25,337	13,317	281	18,888	4,165	32,646	94,711	20,360	53,701	18,177	41,012
$3,000 under $4,000	14,496	28,024	12,323	384	14,496	4,691						
$4,000 under $5,000	20,757	45,344	11,641	423	20,675	7,387	17,717	82,450	12,148	53,035	8,576	29,415
$5,000 under $6,000	14,043	40,013	11,780	501	14,043	6,823	11,498	61,374	23,295	131,819	11,705	40,985
$6,000 under $7,000	16,601	53,830	13,772	651	16,601	9,000	16,434	111,431				
$7,000 under $8,000	25,378	100,749	22,631	1,516	25,144	17,792	28,129	206,735	25,940	168,707	14,619	38,028
$8,000 under $9,000	29,156	126,433	24,619	1,911	29,155	22,114	27,217	230,254	26,391	199,565	11,960	30,690
$9,000 under $10,000	18,804	91,183	18,278	1,412	18,804	16,200	18,568	172,849	18,568	157,730	10,154	15,119
$10,000 under $15,000	64,229	467,241	63,344	8,073	63,984	89,069	60,374	698,006	57,032	555,412	38,174	142,594
$15,000 under $20,000	19,470	216,443	19,470	4,052	19,454	44,579	17,471	283,177	17,150	214,818	13,378	68,359
$20,000 under $25,000	4,994	76,498	4,994	1,578	4,994	17,251	4,449	83,717	4,337	65,610	3,269	18,107
$25,000 under $30,000	1,844	33,450	1,844	709	1,844	7,846	1,402	28,578	1,331	25,138	819	3,441
$30,000 under $50,000	2,680	74,777	2,680	1,916	2,680	20,614	2,018	42,712	1,724	36,515	1,089	6,197
$50,000 under $100,000	872	45,358	872	1,599	872	17,422	630	21,455	608	20,760	127	695
$100,000 under $200,000	164	17,154	164	754	164	8,277	103	4,140	99	3,942	35	198
$200,000 under $500,000	24	6,185	24	318	24	3,490	20	1,154	18	1,137	4	17
$500,000 under $1,000,000												
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	86,430	113,657	39,137	1,093	86,348	18,369	129,480	254,004	78,994	162,997	59,385	91,007
Returns $5,000 under $10,000	103,982	412,209	91,080	5,991	103,747	71,928	101,846	782,642	94,194	657,821	48,438	124,821
Returns $10,000 under $15,000	64,229	467,241	63,344	8,073	63,984	89,069	60,374	698,006	57,032	555,412	38,174	142,594
Returns $15,000 or more	30,048	469,864	30,048	10,926	30,032	119,479	26,093	464,933	25,267	367,919	18,721	97,014

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
VERMONT										
Total	165,669	[1]1,145,290	145,430	926,612	82,067	[1]863,414	73,023	720,486	456,355	430,922
No adjusted gross income										
Under $600										
$600 under $1,000	37,449	[1]31,873	33,480	32,895	2,966	[1]207			52,638	48,154
$1,000 under $2,000										
$2,000 under $3,000							7,989	24,301		
$3,000 under $4,000	39,188	126,990	30,932	96,324	10,945	39,343			88,338	82,477
$4,000 under $5,000										
$5,000 under $6,000										
$6,000 under $7,000	33,467	222,791	28,345	173,157	16,653	115,006	15,658	104,247	93,831	81,447
$7,000 under $8,000										
$8,000 under $9,000										
$9,000 under $10,000	18,542	169,636	18,373	166,226	16,479	151,462	16,388	148,703	72,406	72,328
$10,000 under $15,000	25,236	308,005	24,040	284,405	24,082	292,297	23,042	273,290	100,786	100,493
$15,000 under $20,000	6,671	111,958	5,923	89,838	6,216	104,688	5,787	88,306	26,964	26,552
$20,000 under $25,000	2,166	47,578	2,047	32,182	2,018	44,151	1,899	30,369	9,137	8,102
$25,000 under $30,000	887	24,118	568	9,819	720	19,763	568	9,819	3,742	3,165
$30,000 under $50,000	1,530	55,261	1,361	30,746	1,506	54,395	1,359	30,733	6,535	6,414
$50,000 under $100,000	442	28,571	307	8,595	402	25,508	285	8,476	1,656	1,491
$100,000 under $200,000	71	9,424	39	1,602	63	8,331	35	1,455	255	241
$200,000 under $500,000	17	5,117	12	653	14	4,293	10	616	59	51
$500,000 under $1,000,000										
$1,000,000 or more	3	3,968	3	171	3	3,968	3	171	8	7
Returns under $5,000	76,637	[1]158,863	64,412	129,219	13,911	[1]39,551	7,989	24,302	140,976	130,631
Returns $5,000 under $10,000	52,009	392,427	46,718	339,383	33,132	266,468	32,046	252,949	166,237	153,775
Returns $10,000 under $15,000	25,236	308,005	24,040	284,405	24,082	292,297	23,042	273,290	100,786	100,493
Returns $15,000 or more	11,787	285,995	10,260	173,605	10,942	265,098	9,946	169,945	48,356	46,023

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
VERMONT												
Total	136,527	708,817	108,523	13,112	136,197	148,163	143,849	910,625	102,842	636,842	86,973	273,784
No adjusted gross income	-	-	-	-	-	-						
Under $600	-	-	-	-	-	-	33,175	32,097	20,794	21,575	12,685	10,521
$600 under $1,000	-	-	-	-	-	-						
$1,000 under $2,000	16,822	7,867	-	-	16,822	1,117						
$2,000 under $3,000												
$3,000 under $4,000	30,784	57,152	23,290	646	30,575	9,321	30,420	93,178	13,293	35,291	22,476	57,887
$4,000 under $5,000												
$5,000 under $6,000												
$6,000 under $7,000	33,368	133,132	29,700	2,103	33,290	23,992	28,285	168,232	20,889	121,985	14,731	46,246
$7,000 under $8,000												
$8,000 under $9,000												
$9,000 under $10,000	18,542	99,264	18,542	1,608	18,542	18,286	18,373	166,242	16,690	109,695	14,178	56,548
$10,000 under $15,000	25,236	201,580	25,216	3,576	25,216	39,474	23,512	277,745	21,667	201,571	16,949	76,175
$15,000 under $20,000	6,671	79,076	6,671	1,524	6,658	16,548	5,923	89,836	5,639	72,099	3,927	17,737
$20,000 under $25,000	2,166	35,628	2,166	729	2,166	7,946	1,930	32,086	1,723	25,529	1,299	6,557
$25,000 under $30,000	887	18,148	887	429	887	4,712	568	10,018	568	8,791	225	1,227
$30,000 under $50,000	1,530	41,083	1,530	1,027	1,530	11,197	1,341	30,434	1,260	29,850	458	584
$50,000 under $100,000	430	21,637	430	764	420	7,800	274	8,432	274	8,356	33	76
$100,000 under $200,000	71	7,442	71	337	71	3,704	33	1,525	31	1,436	8	89
$200,000 under $500,000	17	3,761	17	193	17	2,125	12	631	11	496	4	136
$500,000 under $1,000,000												
$1,000,000 or more	3	3,049	3	177	3	1,941	3	167	3	167	-	-
Returns under $5,000	47,606	65,019	23,290	646	47,397	10,437	63,595	125,275	34,087	56,867	35,161	68,408
Returns $5,000 under $10,000	51,910	232,395	48,242	3,711	51,832	42,279	46,658	334,475	37,579	231,680	28,909	102,795
Returns $10,000 under $15,000	25,236	201,580	25,216	3,576	25,216	39,474	23,512	277,745	21,667	201,571	16,949	76,175
Returns $15,000 or more	11,775	209,823	11,775	5,179	11,752	55,973	10,084	173,130	9,509	146,724	5,954	26,406

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
VIRGINIA										
Total	1,651,213	[1]12,867,456	1,531,901	11,221,987	982,030	[1]10,266,997	909,968	8,949,199	4,545,688	4,395,597
No adjusted gross income	9,597	[2]36,005	5,092	44,989	8,565	[2]29,535	5,087	44,942	31,578	28,808
Under $600	76,746	26,356	72,181	34,825	17,551	9,804	12,607	17,413	102,005	99,448
$600 under $1,000	82,395	64,803	69,333	54,110					114,441	109,564
$1,000 under $2,000	143,856	213,078	122,390	174,369	21,604	33,161	13,008	19,789	210,244	188,768
$2,000 under $3,000	118,665	298,976	105,789	250,164	36,967	93,418	29,364	63,942	227,803	213,813
$3,000 under $4,000	129,252	454,442	117,746	392,144	48,367	170,364	42,072	137,637	293,328	273,474
$4,000 under $5,000	119,920	535,688	112,749	499,941	55,202	249,738	48,540	217,837	306,343	298,297
$5,000 under $6,000	127,278	706,969	118,235	641,646	73,848	410,886	68,425	369,197	388,444	366,960
$6,000 under $7,000	108,435	697,601	102,215	649,594	88,016	567,930	82,034	524,597	343,259	334,713
$7,000 under $8,000	111,726	839,760	107,735	793,881	80,509	605,838	76,807	568,955	350,635	345,600
$8,000 under $9,000	101,248	862,611	99,839	826,930	80,077	683,919	78,679	657,848	355,113	352,197
$9,000 under $10,000	76,915	733,774	74,257	700,996	69,143	658,810	66,861	631,444	271,923	263,459
$10,000 under $15,000	263,929	3,203,342	256,412	2,992,368	232,818	2,826,436	228,447	2,685,332	897,894	885,108
$15,000 under $20,000	99,546	1,699,084	96,328	1,534,374	91,803	1,566,556	88,910	1,426,518	348,645	341,466
$20,000 under $25,000	38,114	838,497	35,445	711,538	36,338	799,912	34,086	686,013	141,664	138,625
$25,000 under $30,000	19,013	515,143	17,104	397,712	17,833	483,519	16,428	386,251	69,742	67,120
$30,000 under $50,000	18,331	676,573	14,691	376,743	17,697	654,366	14,473	370,079	67,880	65,227
$50,000 under $100,000	5,207	336,789	3,558	110,229	4,755	307,371	3,374	107,321	20,806	19,466
$100,000 under $200,000	832	108,292	636	26,646	753	98,079	609	25,463	3,174	2,822
$200,000 under $500,000	167	47,014	132	6,402	150	42,009	126	6,256	614	528
$500,000 under $1,000,000	28	18,297	23	1,949	23	14,931	21	1,927	105	94
$1,000,000 or more	13	26,372	11	437	11	19,487	10	436	48	40
Returns under $5,000	680,431	[1]1,557,338	605,280	1,450,542	188,256	[1]526,949	150,678	501,561	1,285,742	1,212,172
Returns $5,000 under $10,000	525,602	3,840,714	502,281	3,613,046	391,593	2,927,382	372,806	2,752,041	1,709,374	1,662,929
Returns $10,000 under $15,000	263,929	3,203,342	256,412	2,992,368	232,818	2,826,436	228,447	2,685,332	897,894	885,108
Returns $15,000 or more	181,251	4,266,062	167,928	3,166,031	169,363	3,986,230	158,037	3,010,265	652,678	635,388

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
VIRGINIA												
Total	1,415,458	8,322,013	1,148,290	158,819	1,412,062	1,796,987	1,498,899	10,979,772	1,199,229	8,417,243	736,309	2,562,530
No adjusted gross income	-	-	-	-	-	-	4,903	40,802	4,408	34,131	2,350	6,672
Under $600	-	-	-	-	-	-	72,181	34,818	33,035	21,568	39,146	13,250
$600 under $1,000	123,676	61,280			121,398	8,305	186,189	221,084	130,193	155,057	58,106	66,027
$1,000 under $2,000			69,009	1,094								
$2,000 under $3,000	93,442	119,782			93,442	18,828	100,584	236,033	59,564	126,580	49,483	109,453
$3,000 under $4,000	123,068	216,027	74,424	2,791	123,067	35,322	115,386	385,929	71,079	229,916	54,074	156,013
$4,000 under $5,000	111,021	282,549	87,058	3,642	110,940	48,277	110,472	488,352	83,625	337,494	44,308	150,857
$5,000 under $6,000	123,186	368,347	95,160	4,773	122,626	62,760	114,004	613,951	93,991	462,421	44,905	151,530
$6,000 under $7,000	108,433	393,077	94,166	5,400	108,352	67,082	101,514	643,601	90,705	536,543	46,848	107,058
$7,000 under $8,000	109,891	506,502	108,507	8,164	109,673	93,050	105,458	775,123	78,411	514,067	60,971	261,055
$8,000 under $9,000	101,236	526,475	99,608	8,652	101,236	97,855	98,212	805,043	91,167	662,062	42,758	142,981
$9,000 under $10,000	76,757	458,723	76,600	7,663	76,676	84,804	72,625	680,486	67,764	530,253	41,436	150,233
$10,000 under $15,000	263,771	2,179,408	263,770	39,308	263,689	429,781	252,880	2,949,457	239,428	2,291,255	157,739	658,202
$15,000 under $20,000	99,335	1,227,573	98,500	23,747	99,324	262,911	95,331	1,519,315	89,994	1,177,715	58,090	341,601
$20,000 under $25,000	38,113	620,729	37,963	12,933	38,113	142,954	34,789	695,398	33,342	569,093	18,481	126,306
$25,000 under $30,000	19,013	400,736	19,013	9,218	19,013	100,570	16,796	392,894	16,106	333,942	9,691	58,951
$30,000 under $50,000	18,309	534,155	18,309	14,084	18,307	154,610	13,748	363,742	12,861	309,657	6,989	54,084
$50,000 under $100,000	5,177	267,782	5,175	9,487	5,177	103,952	3,162	103,737	2,926	96,800	803	6,937
$100,000 under $200,000	823	86,238	821	3,914	823	42,950	527	22,655	497	21,571	113	1,085
$200,000 under $500,000	166	36,464	166	1,919	165	20,574	108	5,637	106	5,419	13	218
$500,000 under $1,000,000	28	13,160	28	688	28	7,647	21	1,284	19	1,268	4	16
$1,000,000 or more	13	23,007	13	1,341	13	14,755	9	435	8	434	1	2
Returns under $5,000	451,207	679,638	230,491	7,527	448,847	110,732	589,715	1,407,017	381,904	904,745	247,467	502,272
Returns $5,000 under $10,000	519,503	2,253,123	474,041	34,652	518,563	405,551	491,813	3,518,203	422,038	2,705,346	236,918	812,857
Returns $10,000 under $15,000	263,771	2,179,408	263,770	39,308	263,689	429,781	252,880	2,949,457	239,428	2,291,255	157,739	658,202
Returns $15,000 or more	180,977	3,209,844	179,988	77,332	180,963	850,923	164,491	3,105,095	155,859	2,515,897	94,185	589,199

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
WASHINGTON	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	1,284,089	[1]10,620,822	1,145,503	8,742,013	752,619	[1]8,554,215	670,022	6,995,544	3,446,977	3,297,678
No adjusted gross income	9,300	[2]39,277	4,767	25,325	5,981	[2]33,975	2,712	17,736	23,440	22,839
Under $600	67,682	20,087	62,853	19,996					76,958	74,057
$600 under $1,000	57,758	46,252	50,778	38,431	4,061	2,879	17,530	31,456	70,667	64,574
$1,000 under $2,000	109,304	163,497	91,224	147,416	18,108	29,494			163,233	149,016
$2,000 under $3,000	111,064	274,477	92,303	222,581	26,288	66,438	18,608	47,824	184,368	156,219
$3,000 under $4,000	80,022	280,342	63,111	219,493	41,175	143,806	26,296	88,134	174,338	154,320
$4,000 under $5,000	65,392	294,810	53,208	231,911	27,142	123,656	18,892	81,875	139,242	126,765
$5,000 under $6,000	56,385	307,192	50,861	258,823	27,189	148,625	22,599	107,012	157,641	147,616
$6,000 under $7,000	61,431	402,733	56,328	348,386	40,950	270,875	39,559	252,002	188,824	186,159
$7,000 under $8,000	81,623	611,901	77,887	552,436	46,049	347,145	42,490	297,818	226,670	218,368
$8,000 under $9,000	82,396	694,529	74,762	608,491	60,462	510,414	54,994	449,257	242,156	231,135
$9,000 under $10,000	84,167	800,096	79,302	723,107	65,777	626,207	61,604	562,036	262,765	257,924
$10,000 under $15,000	259,748	3,155,866	248,781	2,889,094	241,897	2,951,544	232,691	2,719,873	953,029	936,992
$15,000 under $20,000	97,402	1,654,317	91,363	1,416,950	91,470	1,554,051	87,194	1,360,882	350,876	345,832
$20,000 under $25,000	27,085	597,260	23,594	446,012	25,046	552,591	22,069	419,260	101,094	99,614
$25,000 under $30,000	12,777	348,256	10,220	220,229	11,771	321,729	9,428	204,712	50,635	48,859
$30,000 under $50,000	15,626	581,495	10,830	266,205	14,649	544,712	10,198	252,028	61,597	58,958
$50,000 under $100,000	4,083	261,213	2,683	76,499	3,836	245,360	2,544	73,898	16,319	15,585
$100,000 under $200,000	649	85,602	492	23,358	593	78,161	470	22,686	2,402	2,202
$200,000 under $500,000	159	45,501	126	5,982	141	40,289	114	5,764	606	537
$500,000 under $1,000,000	25	17,011	21	817	24	16,214	21	817	81	74
$1,000,000 or more	11	17,663	9	475	10	14,001	9	475	36	33
Returns under $5,000	500,522	[1]1,040,187	418,244	905,153	122,755	[1]332,298	84,038	267,025	832,246	747,790
Returns $5,000 under $10,000	366,002	2,816,451	339,140	2,491,242	240,427	1,903,265	221,246	1,668,125	1,073,056	1,041,202
Returns $10,000 under $15,000	259,748	3,155,866	248,781	2,889,094	241,897	2,951,544	232,691	2,719,873	953,029	936,992
Returns $15,000 or more	157,817	3,608,318	139,338	2,456,524	147,540	3,367,108	132,047	2,340,521	583,646	571,694

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
WASHINGTON	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	1,105,428	7,090,315	915,940	137,128	1,094,951	1,539,702	1,131,344	8,651,353	930,599	6,920,608	496,733	1,730,745
No adjusted gross income	-	-	-	-	-	-	5,358	32,945	3,242	19,714	3,129	13,231
Under $600	-	-	-	-	-	-	62,853	20,073	40,046	13,287	22,807	6,785
$600 under $1,000	95,926	45,127	(*)	(*)	94,185	6,344	138,053	176,255	102,941	124,132	37,196	47,123
$1,000 under $2,000	93,599	120,700	72,246	1,226	91,694	18,699	92,126	219,914	57,047	139,768	39,431	80,145
$2,000 under $3,000	72,632	125,064	42,382	1,242	68,774	19,760	62,531	227,850	50,475	181,236	19,680	46,614
$3,000 under $4,000	63,462	168,762	48,206	2,157	62,333	27,981	51,467	220,079	34,268	140,248	24,404	79,831
$4,000 under $5,000	52,981	165,797	40,149	2,333	52,377	28,232	50,490	256,490	32,598	162,777	29,140	93,713
$5,000 under $6,000	61,430	220,691	52,884	3,226	60,683	39,153	55,859	347,309	43,801	257,336	24,598	89,973
$6,000 under $7,000	81,623	393,316	76,931	6,514	81,622	73,625	77,597	553,103	62,569	426,688	29,689	126,415
$7,000 under $8,000	82,083	437,888	81,357	7,325	81,825	81,735	74,214	605,156	65,623	519,326	27,917	85,830
$8,000 under $9,000	84,167	518,424	83,876	8,884	84,167	98,703	78,721	714,320	70,243	593,298	32,357	121,022
$9,000 under $10,000	259,748	2,119,025	258,753	37,444	259,554	413,010	245,470	2,840,376	235,887	2,356,922	124,384	483,454
$10,000 under $15,000	97,393	1,225,393	97,190	23,948	97,393	263,731	90,113	1,404,995	86,954	1,079,418	59,230	325,576
$15,000 under $20,000	27,074	458,346	27,074	9,748	27,049	107,279	23,014	446,503	22,022	370,608	12,834	75,895
$20,000 under $25,000	12,775	268,273	12,775	6,127	12,774	66,920	10,110	227,188	9,633	196,963	4,923	30,226
$25,000 under $30,000	15,626	466,873	15,485	12,534	15,617	136,773	10,256	255,633	9,348	234,754	4,324	20,879
$30,000 under $50,000	4,069	220,009	4,051	7,718	4,064	84,899	2,525	74,809	2,330	71,179	616	3,629
$50,000 under $100,000	647	72,338	647	3,325	647	36,230	450	21,650	438	21,396	55	254
$100,000 under $200,000	158	37,157	158	1,950	158	21,200	110	5,483	108	5,414	14	69
$200,000 under $500,000	25	14,620	25	781	25	8,341	19	770	18	753	3	17
$500,000 under $1,000,000	10	12,515	10	646	10	7,091	8	456	8	393	2	63
$1,000,000 or more												
Returns under $5,000	325,619	459,653	164,575	4,626	316,986	72,783	412,388	897,114	288,019	623,385	146,647	273,729
Returns $5,000 under $10,000	362,284	1,736,115	335,197	28,282	360,674	321,448	336,881	2,476,376	275,834	1,959,424	143,701	516,954
Returns $10,000 under $15,000	259,748	2,119,025	258,753	37,444	259,554	413,010	245,470	2,840,376	235,887	2,356,922	124,384	483,454
Returns $15,000 or more	157,777	2,775,522	157,415	66,776	157,737	732,461	136,605	2,437,485	130,859	1,980,877	82,001	456,608

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WEST VIRGINIA										
Total	568,098	[1]3,882,756	526,596	3,271,538	347,094	[1]3,128,740	322,099	2,640,868	1,579,488	1,531,897
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,981	2,971
Under $600	38,549	12,913	36,665	13,716	7,667	4,536	(*)	(*)	47,173	46,487
$600 under $1,000	19,067	15,814	17,011	13,804			(*)	(*)	27,249	22,594
$1,000 under $2,000	67,246	96,302	61,039	84,814	27,868	51,335	23,988	39,307	141,319	134,167
$2,000 under $3,000	41,351	104,818	34,016	82,276					90,585	84,290
$3,000 under $4,000	40,423	140,609	37,352	117,733	17,975	62,869	14,904	44,271	92,865	83,821
$4,000 under $5,000	35,752	161,218	34,649	149,582	18,693	84,640	17,987	76,024	71,239	70,211
$5,000 under $6,000	40,199	222,950	39,063	213,329	30,789	171,712	29,653	162,874	111,366	110,629
$6,000 under $7,000	36,431	237,298	34,755	225,050	22,825	148,430	22,005	140,802	109,652	109,652
$7,000 under $8,000	47,063	354,849	43,843	303,998	37,861	286,254	34,774	240,956	175,547	173,677
$8,000 under $9,000	45,097	385,074	45,042	360,892	41,470	354,420	41,415	331,179	158,907	158,907
$9,000 under $10,000	38,060	358,527	33,935	311,831	31,283	293,261	27,235	250,558	131,798	126,357
$10,000 under $15,000	83,937	997,377	79,303	881,257	78,040	930,517	75,638	849,712	294,546	287,784
$15,000 under $20,000	20,224	343,367	18,847	292,805	19,342	328,011	18,098	283,504	73,662	72,405
$20,000 under $25,000	6,456	141,644	5,333	95,915	5,907	129,184	5,333	95,915	23,294	21,935
$25,000 under $30,000	2,626	72,440	2,066	47,379	2,571	70,989	2,066	47,379	9,509	8,934
$30,000 under $50,000	2,745	104,202	2,010	42,984	2,436	92,184	1,967	42,152	11,069	10,777
$50,000 under $100,000	1,400	91,507	930	22,348	1,287	84,086	880	21,877	5,735	5,419
$100,000 under $200,000	226	28,945	167	6,723	194	24,510	147	6,291	870	779
$200,000 under $500,000	35	10,093	27	1,098	29	8,633	26	1,059	107	91
$500,000 under $1,000,000	5	8,031	5	691	4	7,500	4	640	15	10
$1,000,000 or more										
Returns under $5,000	243,594	[1]526,453	221,270	465,239	73,056	[1]199,051	62,858	165,970	473,411	444,541
Returns $5,000 under $10,000	206,850	1,558,697	196,638	1,415,099	164,228	1,254,076	155,082	1,126,369	687,270	679,222
Returns $10,000 under $15,000	83,937	997,377	79,303	881,257	78,040	930,517	75,638	849,712	294,546	287,784
Returns $15,000 or more	33,717	800,229	29,385	509,943	31,770	745,096	28,521	498,817	124,261	120,350

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
WEST VIRGINIA												
Total	478,595	2,527,249	383,102	46,312	476,383	529,256	523,854	3,242,717	420,228	2,608,210	205,796	634,505
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	-	-	36,665	13,689	35,197	19,273	18,136	8,142
$600 under $1,000	(*)	(*)	-	-	(*)	(*)	16,668	13,726				
$1,000 under $2,000	43,247	20,027	-	-	43,247	2,822	61,039	84,735	38,937	51,365	24,086	33,371
$2,000 under $3,000	34,377	45,925	24,263	407	32,564	7,027	32,203	79,706	23,136	56,157	24,945	62,369
$3,000 under $4,000	35,864	68,038	23,997	875	35,521	11,594	37,009	116,990	23,631	78,171		
$4,000 under $5,000	35,505	96,591	27,378	1,110	35,505	15,910	34,649	149,772	24,158	99,771	12,647	50,001
$5,000 under $6,000	40,199	122,180	33,732	1,501	40,198	20,531	39,063	212,340	34,748	165,727	18,036	46,613
$6,000 under $7,000	36,088	140,419	33,246	2,222	36,033	25,663	34,413	220,776	28,189	176,368	12,007	44,408
$7,000 under $8,000	47,063	207,651	41,488	3,211	47,063	37,736	43,843	301,643	37,376	242,400	13,720	59,243
$8,000 under $9,000	45,097	243,657	43,284	4,026	45,097	44,801	45,042	351,546	39,396	283,609	16,428	67,937
$9,000 under $10,000	38,060	235,875	38,060	4,045	38,060	44,815	35,672	312,266	31,360	265,670	16,585	46,596
$10,000 under $15,000	83,937	706,047	83,937	12,587	83,937	138,731	78,338	875,017	76,177	749,878	34,064	125,139
$15,000 under $20,000	20,224	261,487	20,224	5,131	20,224	56,480	18,753	293,521	18,003	229,942	11,567	63,579
$20,000 under $25,000	6,456	112,415	6,456	2,430	6,456	26,734	4,983	95,263	4,818	79,495	2,034	15,768
$25,000 under $30,000	2,626	58,768	2,626	1,351	2,626	14,870	2,057	47,291	2,001	43,726	606	3,565
$30,000 under $50,000	2,745	86,929	2,745	2,439	2,745	26,790	1,926	42,032	1,862	39,855	410	2,176
$50,000 under $100,000	1,400	79,450	1,400	2,927	1,400	32,125	823	21,288	730	19,417	287	1,871
$100,000 under $200,000	226	25,435	226	1,202	226	13,267	146	6,440	132	5,993	45	448
$200,000 under $500,000	35	8,707	35	461	35	5,067	19	879	17	691	4	188
$500,000 under $1,000,000	5	7,466	5	389	5	4,273	5	486	5	435	4	51
$1,000,000 or more												
Returns under $5,000	154,434	230,764	75,638	2,391	152,278	37,374	218,771	461,931	145,414	305,006	79,999	156,924
Returns $5,000 under $10,000	206,507	949,782	189,810	15,004	206,451	173,545	198,033	1,398,571	171,069	1,133,773	76,776	264,797
Returns $10,000 under $15,000	83,937	706,047	83,937	12,587	83,937	138,731	78,338	875,017	76,177	749,878	34,064	125,139
Returns $15,000 or more	33,717	640,656	33,717	16,330	33,717	179,606	28,712	507,198	27,568	419,553	14,957	87,645

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WISCONSIN										
Total	1,664,977	[1]12,675,790	1,473,313	10,573,952	947,973	[1]10,123,815	842,208	8,424,021	4,594,481	4,346,059
No adjusted gross income	15,027	[2]30,244	5,101	20,659	9,493	[2]24,904	3,493	16,107	40,240	36,515
Under $600	98,327	32,029	87,404	31,765					123,385	114,303
$600 under $1,000	75,819	60,517	63,172	51,636	15,934	9,537	5,553	5,387	106,867	91,749
$1,000 under $2,000	169,312	250,968	133,412	195,217	32,936	48,516	19,585	26,035	277,115	228,085
$2,000 under $3,000	143,602	359,078	119,991	268,754	38,526	96,632	28,318	48,461	278,983	237,641
$3,000 under $4,000	99,595	348,036	78,364	249,639	27,953	97,498	21,449	53,665	197,296	168,023
$4,000 under $5,000	84,715	386,271	70,809	295,294	34,510	159,162	25,768	101,601	200,847	175,355
$5,000 under $6,000	93,076	515,906	81,569	431,062	42,697	238,162	34,390	173,661	248,135	204,983
$6,000 under $7,000	104,490	679,455	96,306	575,257	47,436	308,371	42,582	236,466	238,783	225,129
$7,000 under $8,000	101,202	759,966	95,236	692,135	74,165	557,035	70,151	505,084	308,491	302,831
$8,000 under $9,000	95,527	810,600	91,348	753,373	82,114	697,751	78,032	640,132	366,319	359,906
$9,000 under $10,000	95,023	902,476	88,899	813,224	78,948	749,259	73,433	665,704	322,534	315,979
$10,000 under $15,000	340,581	4,134,136	327,629	3,758,118	320,441	3,898,855	308,079	3,559,874	1,331,161	1,315,870
$15,000 under $20,000	92,785	1,567,269	87,582	1,353,662	89,853	1,515,980	86,152	1,332,568	361,891	356,289
$20,000 under $25,000	25,715	568,875	22,491	405,597	24,804	547,571	22,015	398,703	98,782	95,571
$25,000 under $30,000	11,531	312,529	9,420	219,748	11,197	303,490	9,370	219,689	48,938	47,218
$30,000 under $50,000	11,791	447,773	9,339	246,377	10,620	401,447	8,842	234,685	46,641	44,467
$50,000 under $100,000	5,779	380,413	4,373	163,329	5,398	354,642	4,199	160,253	24,100	22,659
$100,000 under $200,000	884	115,131	711	39,619	778	100,765	652	37,133	3,264	2,876
$200,000 under $500,000	170	43,879	135	8,479	146	42,175	124	7,824	610	525
$500,000 under $1,000,000	17	10,936	15	610	16	10,367	14	590	68	62
$1,000,000 or more	9	13,792	7	400	8	11,507	7	400	31	23
Returns under $5,000	686,397	[1]1,406,655	558,253	1,112,964	159,352	[1]386,441	104,166	251,256	1,224,733	1,051,671
Returns $5,000 under $10,000	489,318	3,668,404	453,358	3,265,050	325,360	2,550,577	298,588	2,221,047	1,454,262	1,408,828
Returns $10,000 under $15,000	340,581	4,134,136	327,629	3,758,118	320,441	3,898,855	308,079	3,559,874	1,331,161	1,315,870
Returns $15,000 or more	148,681	3,466,595	134,073	2,437,820	142,820	3,287,942	131,375	2,391,844	584,325	569,690

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
WISCONSIN												
Total	1,389,918	8,079,861	1,162,323	151,771	1,379,659	1,699,651	1,441,314	10,487,432	1,132,992	8,149,715	716,107	2,337,721
No adjusted gross income	-	-	-	-	-	-	4,652	29,697	3,566	19,109	3,994	10,588
Under $600	-	-	-	-	-	-	85,450	30,271	45,206	16,992	42,197	13,279
$600 under $1,000	16,314	930	-	-	16,314	134	59,808	49,225	34,229	28,777	25,579	20,448
$1,000 under $2,000	118,990	62,710	93,876	1,567	117,036	9,040	129,506	187,672	84,948	123,275	49,885	64,396
$2,000 under $3,000	111,391	151,969			109,796	23,997	117,333	303,365	83,461	222,425	41,675	80,940
$3,000 under $4,000	89,337	178,775	65,261	2,384	86,679	29,305	76,333	243,513	40,334	121,822	40,265	121,691
$4,000 under $5,000	79,894	203,545	60,095	2,570	79,375	34,513	68,138	287,290	35,494	128,552	45,657	158,738
$5,000 under $6,000	91,699	314,335	73,903	4,682	90,093	53,418	78,328	422,471	50,819	258,323	38,949	164,148
$6,000 under $7,000	101,906	438,729	96,423	7,143	101,072	81,360	94,104	574,962	70,997	407,925	35,726	167,037
$7,000 under $8,000	100,701	467,622	98,193	7,593	100,526	84,851	94,907	684,692	79,556	520,964	44,634	163,728
$8,000 under $9,000	95,526	452,061	91,794	7,182	95,505	81,838	91,155	752,118	85,639	663,721	37,855	88,397
$9,000 under $10,000	95,021	572,928	94,316	9,886	94,838	107,694	87,053	796,450	83,737	659,882	36,958	136,568
$10,000 under $15,000	340,530	2,713,804	340,010	47,837	339,978	526,100	322,514	3,701,620	308,221	2,998,610	190,045	703,010
$15,000 under $20,000	92,785	1,105,297	92,785	21,153	92,629	231,493	86,674	1,356,235	83,991	1,029,769	61,746	326,466
$20,000 under $25,000	25,715	414,585	25,562	8,593	25,715	94,443	22,187	401,375	20,893	326,180	12,742	75,197
$25,000 under $30,000	11,531	230,116	11,531	5,077	11,529	55,579	9,192	216,599	8,848	197,466	3,323	19,133
$30,000 under $50,000	11,750	342,092	11,749	9,195	11,750	100,423	9,089	244,127	8,485	228,102	3,678	16,025
$50,000 under $100,000	5,756	290,649	5,756	10,165	5,754	111,376	4,112	159,715	3,822	153,024	1,039	6,691
$100,000 under $200,000	880	87,029	877	3,938	879	43,292	638	37,010	609	35,931	141	1,080
$200,000 under $500,000	167	35,317	167	1,860	166	20,423	121	8,079	117	7,941	15	138
$500,000 under $1,000,000	16	8,325	16	431	16	4,715	14	590	14	569	4	21
$1,000,000 or more	9	9,044	9	517	9	5,659	6	356	6	356	-	-
Returns under $5,000	415,926	597,928	219,232	6,521	409,200	96,988	541,220	1,131,033	327,238	660,952	249,252	470,081
Returns $5,000 under $10,000	484,853	2,245,675	454,629	36,485	482,034	409,161	445,547	3,230,694	370,748	2,510,816	194,122	719,878
Returns $10,000 under $15,000	340,530	2,713,804	340,010	47,837	339,978	526,100	322,514	3,701,620	308,221	2,998,610	190,045	703,010
Returns $15,000 or more	148,609	2,522,454	148,452	60,928	148,447	667,402	132,033	2,424,085	126,785	1,979,337	82,688	444,752

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WYOMING										
Total	123,989	[1]874,576	100,153	629,851	86,639	[1]738,381	68,640	538,837	356,236	326,888
No adjusted gross income	2,063	[2]7,701	(*)	(*)	1,316	[2]5,892	(*)	(*)	5,171	5,171
Under $600	14,390	7,569	11,516	5,628	(*)	(*)	(*)	(*)	24,277	17,751
$600 under $1,000					(*)	(*)	(*)	(*)		
$1,000 under $2,000	14,618	29,999							36,145	28,788
$2,000 under $3,000			25,481	72,454	16,162	49,548	10,291	21,419		
$3,000 under $4,000	19,048	75,028							39,174	34,935
$4,000 under $5,000										
$5,000 under $6,000	24,981	147,829	19,570	100,332	21,976	131,920	17,730	90,994	76,233	67,460
$6,000 under $7,000										
$7,000 under $8,000	16,399	130,950	15,783	118,192	14,514	117,738	13,944	105,315	53,648	53,173
$8,000 under $9,000										
$9,000 under $10,000	23,267	271,141	20,419	222,184	20,850	242,289	19,020	213,418	88,493	87,941
$10,000 under $15,000										
$15,000 under $20,000	5,582	94,821	4,328	63,773	5,322	90,752	4,328	63,773	19,892	19,287
$20,000 under $25,000	1,725	38,407	1,174	19,212	1,369	30,508	1,043	16,614	5,150	4,742
$25,000 under $30,000	388	10,711	356	6,761	341	9,418	309	5,567	1,228	1,228
$30,000 under $50,000	1,119	41,478	567	10,729	1,087	40,391	567	10,729	5,204	4,942
$50,000 under $100,000	339	22,065	214	3,055	290	18,642	200	3,040	1,324	1,195
$100,000 under $200,000	58	7,346	40	605	50	6,283	38	591	254	239
$200,000 under $500,000	9	2,627	6	197	7	1,970	5	160	31	26
$500,000 under $1,000,000	3	2,308	3	188	3	2,308	3	188	12	10
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	50,119	[1]104,894	37,693	84,625	20,830	[1]46,163	11,453	28,449	104,767	86,645
Returns $5,000 under $10,000	44,082	304,838	37,969	244,114	39,192	275,717	34,290	221,899	140,104	130,856
Returns $10,000 under $15,000	20,565	245,081	17,803	196,593	18,148	216,229	16,404	187,827	78,270	77,718
Returns $15,000 or more	9,223	219,763	6,688	104,519	8,469	200,272	6,493	100,662	33,095	31,669

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
WYOMING												
Total	100,832	560,170	87,691	10,458	100,522	117,900	98,299	613,026	80,396	492,073	49,178	120,951
No adjusted gross income	-	-	-	-	-	(*) -	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-	-	-	-	-						
$600 under $1,000	-	-	-	-	-	-						
$1,000 under $2,000							26,789	42,385	15,752	23,701	12,964	18,684
$2,000 under $3,000	15,752	19,164	(*)	(*)	15,752	2,859						
$3,000 under $4,000												
$4,000 under $5,000	22,823	56,591	18,077	667	22,599	9,526	29,301	133,396	23,784	94,854	14,049	38,542
$5,000 under $6,000												
$6,000 under $7,000	22,425	92,231	22,425	1,346	22,425	15,674						
$7,000 under $8,000												
$8,000 under $9,000	10,048	53,649	10,048	873	10,048	9,645	17,699	143,134	17,138	126,168	9,083	16,967
$9,000 under $10,000												
$10,000 under $15,000	20,565	163,604	20,565	2,935	20,479	32,179	17,336	185,750	16,870	160,964	8,755	24,785
$15,000 under $20,000	5,581	69,700	5,581	1,356	5,581	14,844	4,327	63,752	4,240	49,075	2,506	14,677
$20,000 under $25,000	1,725	31,940	1,725	744	1,725	8,106	1,174	18,421	988	13,069	760	5,352
$25,000 under $30,000	388	9,013	388	215	388	2,354	356	6,708	356	5,219	263	1,489
$30,000 under $50,000	1,119	34,316	1,119	901	1,119	9,802	502	9,445	470	9,241	162	204
$50,000 under $100,000	336	19,498	336	708	336	7,535	177	2,739	164	2,653	36	86
$100,000 under $200,000	58	6,521	58	291	58	3,185	32	566	30	527	11	39
$200,000 under $500,000	9	2,104	9	116	9	1,243	6	193	4	156	2	37
$500,000 under $1,000,000	3	1,842	3	111	3	948	2	99	2	93	1	7
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	26,966	45,361	15,664	540	26,742	7,392	37,118	81,857	22,403	53,671	18,177	28,186
Returns $5,000 under $10,000	44,082	176,272	42,243	2,542	44,082	30,312	37,269	243,497	34,869	197,405	18,505	46,091
Returns $10,000 under $15,000	20,565	163,604	20,565	2,935	20,479	32,179	17,336	185,750	16,870	160,964	8,755	24,785
Returns $15,000 or more	9,219	174,933	9,219	4,441	9,219	48,017	6,576	101,922	6,254	80,033	3,741	21,889

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PUERTO RICO[4]										
Total	35,548	[1]190,424	33,515	185,866	24,751	[1]153,718	23,735	153,507	134,353	131,046
No adjusted gross income										
Under $600										
$600 under $1,000										
$1,000 under $2,000										
$2,000 under $3,000	19,188	47,019	17,155	43,679	11,731	35,480	10,715	34,382	62,773	59,724
$3,000 under $4,000										
$4,000 under $5,000										
$5,000 under $6,000									20,332	20,332
$6,000 under $7,000									14,224	14,224
$7,000 under $8,000	12,197	79,677	12,197	81,644	9,148	60,863	9,148	62,858	7,118	7,118
$8,000 under $9,000									11,176	11,176
$9,000 under $10,000									-	-
$10,000 under $15,000	2,575	30,248	2,575	31,095	2,575	30,248	2,575	31,095	12,106	12,106
$15,000 under $20,000	942	15,898	942	15,627	684	11,709	684	11,699	3,421	3,164
$20,000 under $25,000									3,115	3,115
$25,000 under $30,000	612	15,161	612	13,471	612	15,161	612	13,471	-	-
$30,000 under $50,000									21	21
$50,000 under $100,000									63	63
$100,000 under $200,000	34	2,420	34	350	(*)	257	(*)	(*)	-	-
$200,000 under $500,000									4	3
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	19,188	[1]47,020	17,155	43,680	11,731	[1]35,480	10,715	34,382	62,773	59,724
Returns $5,000 under $10,000	12,197	79,676	12,197	81,643	9,148	60,863	9,148	62,857	52,850	52,850
Returns $10,000 under $15,000	2,575	30,248	2,575	31,095	2,575	30,248	2,575	31,095	12,106	12,106
Returns $15,000 or more	1,588	33,480	1,588	29,448	1,297	27,127	1,297	25,173	6,624	6,366

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
PUERTO RICO[4]												
Total	25,492	85,655	13,295	1,270	23,954	12,007	32,499	185,068	31,483	170,422	3,830	14,645
No adjusted gross income							(*)	(*)	(*)	(*)	-	-
Under $600							(*)	(*)	(*)	(*)	-	-
$600 under $1,000							-	-	-	-	-	-
$1,000 under $2,000											-	-
$2,000 under $3,000	9,147	10,105	3,049	44	9,147	1,026	6,268	13,193	6,268	13,193	-	-
$3,000 under $4,000											-	-
$4,000 under $5,000							6,480	28,352	6,480	28,352	-	-
$5,000 under $6,000											-	-
$6,000 under $7,000							6,100	34,414	5,084	25,097	(*)	(*)
$7,000 under $8,000												
$8,000 under $9,000	12,197	33,321	6,098	399	11,181	5,221	6,097	47,583	6,097	45,030	(*)	(*)
$9,000 under $10,000												
$10,000 under $15,000	2,575	18,493	2,575	316	2,060	2,019	2,575	31,127	2,575	28,425	773	2,702
$15,000 under $20,000	942	11,686	942	232	942	761	942	15,853	942	15,853	-	-
$20,000 under $25,000							605	11,168	605	11,168	-	-
$25,000 under $30,000	612	11,010	612	232	605	2,454	-	-	-	-	-	-
$30,000 under $50,000							7	215	7	143	7	72
$50,000 under $100,000							33	480	33	480	-	-
$100,000 under $200,000	19	1,040	19	48	19	526	-	-	-	-	-	-
$200,000 under $500,000							(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	9,147	10,105	(*)	(*)	9,147	1,027	16,139	44,226	16,139	44,226	-	-
Returns $5,000 under $10,000	12,197	33,321	6,098	399	11,181	5,220	12,197	81,996	11,181	70,126	(*)	(*)
Returns $10,000 under $15,000	2,575	18,493	2,575	316	2,060	2,019	2,575	31,127	2,575	28,425	773	2,702
Returns $15,000 or more	1,573	23,736	1,573	511	1,566	3,741	1,588	27,719	1,588	27,645	8	73

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
OFFICE OF INTERNATIONAL OPERATIONS[5]										
Total	182,262	[1]1,414,617	140,955	1,054,224	105,422	[1]1,060,053	87,820	818,817	533,340	517,888
No adjusted gross income	8,907	[2]3,076	934	6,985	4,891	[2]2,667	763	5,500	26,664	26,352
Under $600	7,277	2,241	9,859	9,492	7,933	5,734	4,086	2,798	16,233	16,233
$600 under $1,000	12,610	11,070							27,066	27,066
$1,000 under $2,000	19,018	28,831	12,271	18,267	6,378	9,844	3,923	5,451	43,238	40,139
$2,000 under $3,000	25,713	65,417	20,626	48,696	12,563	32,226	9,643	20,894	66,480	61,382
$3,000 under $4,000	20,698	72,840	18,090	62,031	9,150	31,581	8,778	31,381	48,741	46,675
$4,000 under $5,000	7,251	32,514	5,786	24,304	4,551	20,378	4,287	17,643	19,214	18,181
$5,000 under $6,000	13,484	73,233	12,280	63,545	7,275	39,941	7,104	37,354	36,750	36,408
$6,000 under $7,000	5,622	36,361	5,099	34,793	4,604	29,644	4,252	29,384	20,821	20,821
$7,000 under $8,000	8,573	64,071	8,478	61,080	5,830	43,783	5,735	40,862	31,177	31,177
$8,000 under $9,000	9,030	77,195	7,997	55,398	6,622	56,816	6,622	44,660	35,227	35,227
$9,000 under $10,000	4,444	42,888	3,932	34,460	3,417	33,097	2,905	24,708	15,552	15,381
$10,000 under $15,000	17,034	209,847	15,639	178,858	12,153	150,658	11,280	130,958	60,502	58,796
$15,000 under $20,000	7,691	132,311	7,244	113,188	6,794	116,680	6,528	101,800	28,607	28,436
$20,000 under $25,000	5,630	125,203	5,184	105,133	4,948	109,954	4,843	98,301	21,011	21,011
$25,000 under $30,000	4,015	110,027	3,290	80,248	3,822	104,585	3,268	79,817	15,269	14,543
$30,000 under $50,000	3,352	125,623	2,703	76,756	2,900	107,156	2,433	73,687	12,840	12,540
$50,000 under $100,000	1,526	103,046	1,279	61,322	1,293	88,824	1,144	56,055	6,511	6,175
$100,000 under $200,000	264	35,084	187	12,017	203	27,051	158	10,536	977	915
$200,000 under $500,000	98	27,962	64	6,394	76	21,331	58	5,987	359	335
$500,000 under $1,000,000	18	13,109	7	760	13	9,353	5	727	76	72
$1,000,000 or more	7	28,820	6	496	6	24,084	5	316	25	23
Returns under $5,000	101,474	[1]209,836	67,566	169,776	45,466	[1]97,096	31,480	83,667	247,636	236,028
Returns $5,000 under $10,000	41,153	293,748	37,786	249,275	27,748	203,281	26,618	176,968	139,527	139,014
Returns $10,000 under $15,000	17,034	209,847	15,639	178,858	12,153	150,658	11,280	130,958	60,502	58,796
Returns $15,000 or more	22,601	701,186	19,964	456,315	20,055	609,018	18,442	427,224	85,675	84,050

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
OFFICE OF INTERNATIONAL OPERATIONS[5]												
Total	135,578	956,037	105,029	22,738	129,332	204,402	136,510	1,418,093	113,775	1,286,075	35,913	132,020
No adjusted gross income	-	-	-	-	-	-	5,553	58,256	5,290	57,207	(*)	(*)
Under $600	-	-	-	-	-	-	5,553	38,803				
$600 under $1,000	3,949	242	-	-	3,949	33	5,284	33,726	7,257	67,221	5,827	11,049
$1,000 under $2,000	10,232	6,068	(*)	(*)	8,887	823	11,081	50,234	8,845	44,493		
$2,000 under $3,000	14,958	16,304	9,200	140	14,646	2,448	18,645	138,475	13,311	125,979	10,382	27,413
$3,000 under $4,000	18,499	34,535	11,732	404	18,328	5,765	17,088	94,574	12,475	79,658		
$4,000 under $5,000	7,251	16,837	5,249	138	6,598	2,227	4,507	31,683	14,232	103,195	6,835	26,617
$5,000 under $6,000	13,484	41,591	11,629	508	12,802	6,540	13,162	98,128				
$6,000 under $7,000	5,622	18,348	4,770	209	5,441	2,777	4,929	46,642	11,522	103,180	4,120	17,238
$7,000 under $8,000	8,478	35,509	8,477	537	8,138	6,182	7,966	73,776				
$8,000 under $9,000	9,030	41,216	8,689	647	8,764	7,131	6,697	64,690	5,664	55,172	5,246	27,173
$9,000 under $10,000	4,444	28,399	4,107	430	4,103	4,389	3,411	44,763	3,411	44,464		
$10,000 under $15,000	17,034	150,984	16,865	2,763	16,245	25,994	14,744	217,776	14,061	200,420		
$15,000 under $20,000	7,691	100,152	7,522	1,938	7,256	16,672	6,699	130,970	6,528	121,918	1,215	9,052
$20,000 under $25,000	5,630	99,968	5,461	2,143	5,270	19,517	4,768	100,684	4,768	94,915	1,206	5,769
$25,000 under $30,000	4,015	90,011	4,014	2,107	3,994	19,966	3,148	80,143	3,138	74,118	716	6,025
$30,000 under $50,000	3,352	104,759	3,340	3,021	3,104	24,129	2,136	62,160	2,136	61,812	43	347
$50,000 under $100,000	1,526	86,009	1,525	3,245	1,436	20,679	959	39,942	959	39,762	43	180
$100,000 under $200,000	262	29,074	262	1,368	253	10,272	121	7,816	119	7,746	11	70
$200,000 under $500,000	97	23,124	97	1,218	94	10,234	49	4,187	49	4,147	6	40
$500,000 under $1,000,000	17	10,548	17	559	17	5,061	5	280	5	280	-	-
$1,000,000 or more	7	22,357	7	1,357	7	13,566	5	388	5	388	-	-
Returns under $5,000	54,889	73,986	28,247	690	52,408	11,294	67,711	445,751	51,347	401,959	17,633	43,793
Returns $5,000 under $10,000	41,058	165,064	37,672	2,330	39,248	27,018	36,165	327,998	30,660	278,610	12,200	49,388
Returns $10,000 under $15,000	17,034	150,984	16,865	2,763	16,245	25,994	14,744	217,776	14,061	200,420	2,840	17,356
Returns $15,000 or more	22,597	566,003	22,245	16,955	21,431	140,096	17,890	426,568	17,707	405,086	3,240	21,483

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
CENTRAL REGION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	10,839,779	[1]88,527,943	9,827,334	74,779,273	6,221,330	[1]70,603,418	5,650,577	59,592,656	29,749,007	28,555,131
No adjusted gross income	38,262	[2]134,955	14,961	93,799	24,652	[2]103,207	12,399	90,306	113,256	100,715
Under $600	529,912	169,189	500,103	160,145	20,825	6,539	12,419	7,170	624,299	605,227
$600 under $1,000	429,652	345,206	381,121	297,199	28,998	23,009	15,599	10,672	545,770	510,616
$1,000 under $2,000	1,020,304	1,515,601	849,077	1,233,190	141,437	219,818	93,738	149,892	1,572,723	1,407,691
$2,000 under $3,000	802,726	2,010,439	661,501	1,580,536	194,470	502,848	126,626	299,714	1,522,613	1,327,328
$3,000 under $4,000	740,989	2,571,924	625,416	2,039,116	257,680	900,500	183,029	552,616	1,589,391	1,374,160
$4,000 under $5,000	690,947	3,120,216	602,544	2,615,216	281,838	1,280,161	229,701	980,214	1,517,374	1,411,943
$5,000 under $6,000	601,398	3,310,455	541,702	2,863,006	264,168	1,456,544	227,316	1,177,696	1,386,309	1,315,734
$6,000 under $7,000	613,706	3,990,517	570,057	3,594,742	348,089	2,268,450	320,498	1,999,843	1,637,323	1,575,576
$7,000 under $8,000	648,846	4,866,004	606,463	4,339,028	448,434	3,365,667	421,301	3,015,472	2,058,552	2,007,001
$8,000 under $9,000	682,103	5,795,385	659,574	5,392,515	525,698	4,468,195	507,694	4,155,939	2,244,581	2,211,212
$9,000 under $10,000	646,202	6,135,123	617,834	5,678,612	533,001	5,058,720	508,654	4,674,272	2,260,216	2,222,818
$10,000 under $15,000	2,197,271	26,713,004	2,115,388	24,787,353	2,010,317	24,536,011	1,945,530	22,927,413	8,162,906	8,067,950
$15,000 under $20,000	747,554	12,728,331	710,004	11,333,833	716,100	12,192,042	686,105	10,994,068	2,778,120	2,740,036
$20,000 under $25,000	217,990	4,801,859	192,359	3,734,686	207,404	4,566,679	187,344	3,659,092	815,925	798,285
$25,000 under $30,000	85,162	2,320,167	70,043	1,564,864	80,473	2,191,419	67,403	1,521,628	328,228	315,515
$30,000 under $50,000	94,481	3,509,926	71,184	1,809,986	89,029	3,311,055	68,769	1,771,626	377,001	361,904
$50,000 under $100,000	42,469	2,806,091	30,383	1,147,118	39,795	2,630,434	29,224	1,113,286	175,552	166,069
$100,000 under $200,000	7,791	1,024,625	6,026	382,186	7,181	942,980	5,732	371,449	31,622	29,036
$200,000 under $500,000	1,585	458,015	1,239	93,560	1,373	394,893	1,168	90,381	5,688	4,959
$500,000 under $1,000,000	274	182,186	222	21,578	239	159,133	207	20,772	991	874
$1,000,000 or more	155	288,634	133	17,006	129	231,529	121	9,136	567	482
Returns under $5,000	4,252,792	[1]9,597,621	3,634,723	8,019,201	949,900	[1]2,829,668	673,511	2,090,584	7,485,426	6,737,680
Returns $5,000 under $10,000	3,192,255	24,097,484	2,995,630	21,867,903	2,119,390	16,617,575	1,985,463	15,023,222	9,586,981	9,332,341
Returns $10,000 under $15,000	2,197,271	26,713,004	2,115,388	24,787,353	2,010,317	24,536,011	1,945,530	22,927,413	8,162,906	8,067,950
Returns $15,000 or more	1,197,461	28,119,834	1,081,593	20,104,816	1,141,723	26,620,164	1,046,073	19,551,437	4,513,694	4,417,160

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
CENTRAL REGION	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	9,409,788	58,778,117	7,839,981	1,151,655	9,349,091	12,935,487	9,705,140	74,080,190	7,536,452	58,162,154	4,644,483	15,918,046
No adjusted gross income	-	-	-	-	-	-	13,191	84,155	10,992	70,719	4,176	13,436
Under $600	-	-	-	-	-	-	488,706	160,166	226,256	79,299	262,451	80,867
$600 under $1,000	92,393	5,202	(*)	(*)	92,068	688	375,000	293,146	219,140	169,784	157,483	123,362
$1,000 under $2,000	769,984	402,412	35,129	270	761,015	57,332	834,618	1,204,984	536,425	775,566	314,740	429,418
$2,000 under $3,000	646,665	828,645	451,241	7,836	633,013	127,843	648,618	1,541,293	394,961	908,409	286,999	632,884
$3,000 under $4,000	677,093	1,253,801	462,755	15,548	654,072	206,931	612,201	1,997,295	352,841	1,081,157	302,104	916,138
$4,000 under $5,000	657,247	1,769,521	528,124	23,126	654,123	301,803	590,575	2,573,063	335,053	1,389,864	323,203	1,183,200
$5,000 under $6,000	589,938	2,014,772	518,342	29,642	586,554	357,042	533,644	2,820,690	338,718	1,698,524	269,089	1,122,167
$6,000 under $7,000	609,582	2,429,573	552,286	37,523	605,521	440,390	561,580	3,544,619	433,189	2,568,060	245,693	976,559
$7,000 under $8,000	645,561	2,928,734	601,649	46,946	642,986	536,317	601,714	4,297,041	498,796	3,373,510	231,710	923,531
$8,000 under $9,000	681,962	3,601,750	660,558	59,962	681,588	673,281	656,285	5,343,274	579,860	4,369,061	266,837	974,212
$9,000 under $10,000	646,112	3,894,801	638,809	66,476	645,963	732,808	618,559	5,648,662	564,083	4,763,436	260,105	885,226
$10,000 under $15,000	2,196,507	18,009,097	2,193,742	321,181	2,195,961	3,537,787	2,103,123	24,674,423	2,017,660	20,567,847	1,100,010	4,106,579
$15,000 under $20,000	747,092	9,322,734	746,387	180,792	746,639	1,988,051	705,998	11,310,814	684,447	8,910,812	445,699	2,400,006
$20,000 under $25,000	217,985	3,687,663	217,928	78,076	217,985	857,926	188,978	3,692,428	182,001	2,960,113	112,202	732,315
$25,000 under $30,000	85,161	1,818,087	85,006	41,706	85,156	458,079	68,912	1,546,573	65,056	1,322,006	32,870	224,567
$30,000 under $50,000	94,291	2,834,932	94,281	76,270	94,258	834,988	67,999	1,745,883	63,350	1,607,533	21,263	138,350
$50,000 under $100,000	42,444	2,348,702	42,385	84,991	42,423	932,769	28,448	1,112,518	26,892	1,068,455	6,726	44,063
$100,000 under $200,000	7,773	859,023	7,768	39,861	7,770	436,812	5,563	367,381	5,341	358,617	929	8,765
$200,000 under $500,000	1,577	375,616	1,577	19,894	1,575	218,195	1,109	85,987	1,082	84,138	141	1,850
$500,000 under $1,000,000	271	150,866	271	8,241	271	90,437	201	19,846	196	19,562	31	284
$1,000,000 or more	150	242,188	150	13,301	150	146,009	118	15,949	113	15,682	22	267
Returns under $5,000	2,843,382	4,259,581	1,478,842	46,794	2,794,291	694,596	3,562,909	7,854,102	2,075,668	4,474,797	1,651,156	3,379,306
Returns $5,000 under $10,000	3,173,155	14,869,630	2,971,644	240,549	3,162,612	2,739,837	2,971,782	21,654,286	2,414,646	16,772,592	1,273,434	4,881,695
Returns $10,000 under $15,000	2,196,507	18,009,097	2,193,742	321,181	2,195,961	3,537,787	2,103,123	24,674,423	2,017,660	20,567,847	1,100,010	4,106,579
Returns $15,000 or more	1,196,744	21,639,809	1,195,753	543,131	1,196,227	5,963,267	1,067,326	19,897,379	1,028,478	16,346,918	619,883	3,550,466

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MID-ATLANTIC REGION										
Total	11,177,152	[1]91,564,252	10,212,524	77,240,574	6,005,327	[1]70,385,987	5,503,514	59,265,414	29,561,777	28,295,116
No adjusted gross income	46,514	[2]176,856	27,870	188,856	25,960	[2]145,751	14,170	130,893	121,205	114,851
Under $600	543,519	185,338	509,377	187,825	23,755	8,091	12,794	14,364	640,417	609,139
$600 under $1,000	529,673	421,157	469,296	362,222	28,343	23,065	15,703	13,095	658,492	624,181
$1,000 under $2,000	1,053,217	1,568,140	886,986	1,269,721	129,449	194,957	73,515	107,400	1,569,825	1,381,176
$2,000 under $3,000	798,785	1,989,434	669,115	1,561,806	176,089	443,204	127,377	272,319	1,482,880	1,298,059
$3,000 under $4,000	715,996	2,489,810	615,832	2,052,139	191,241	660,895	141,900	428,627	1,470,366	1,299,624
$4,000 under $5,000	730,362	3,284,541	670,154	2,891,296	237,511	1,074,501	204,569	868,909	1,572,214	1,473,291
$5,000 under $6,000	698,964	3,843,701	641,419	3,394,909	301,224	1,657,466	271,325	1,415,634	1,765,879	1,667,997
$6,000 under $7,000	700,119	4,530,297	654,488	4,129,107	423,028	2,741,105	395,166	2,510,717	2,020,101	1,963,347
$7,000 under $8,000	723,341	5,424,119	689,462	4,984,044	442,321	3,325,111	416,469	2,979,780	1,958,055	1,901,597
$8,000 under $9,000	673,539	5,725,052	646,531	5,339,760	498,550	4,235,084	479,395	3,986,382	2,211,390	2,164,401
$9,000 under $10,000	657,335	6,250,007	626,325	5,768,160	537,393	5,109,476	514,681	4,741,097	2,192,432	2,139,579
$10,000 under $15,000	2,034,177	24,668,903	1,950,559	22,752,749	1,804,727	21,950,773	1,744,164	20,476,820	7,264,539	7,150,860
$15,000 under $20,000	714,577	12,158,626	676,371	10,796,458	662,400	11,273,173	633,584	10,170,748	2,540,326	2,492,629
$20,000 under $25,000	248,828	5,494,248	227,910	4,538,179	237,873	5,254,766	219,905	4,397,233	916,067	893,660
$25,000 under $30,000	113,024	3,072,654	98,092	2,250,986	103,981	2,828,128	92,275	2,148,779	413,963	397,366
$30,000 under $50,000	134,050	4,985,723	107,615	2,930,567	125,471	4,671,643	103,536	2,826,517	520,424	496,877
$50,000 under $100,000	49,096	3,236,676	35,983	1,359,904	45,222	2,982,443	34,308	1,312,572	197,617	185,235
$100,000 under $200,000	9,601	1,237,471	7,301	358,623	8,701	1,120,067	6,956	345,925	36,810	33,516
$200,000 under $500,000	1,948	552,881	1,451	96,275	1,680	476,866	1,367	92,601	7,033	6,182
$500,000 under $1,000,000	323	217,943	258	17,804	279	188,199	242	16,963	1,167	1,030
$1,000,000 or more	164	404,388	129	9,184	129	312,728	113	8,039	575	519
Returns under $5,000	4,418,066	[1]9,761,563	3,848,630	8,513,865	812,348	[1]2,258,959	590,028	1,835,607	7,515,399	6,800,321
Returns $5,000 under $10,000	3,453,298	25,773,177	3,258,225	23,615,979	2,202,516	17,068,241	2,077,036	15,633,609	10,147,857	9,836,921
Returns $10,000 under $15,000	2,034,177	24,668,903	1,950,559	22,752,749	1,804,727	21,950,773	1,744,164	20,476,820	7,264,539	7,150,860
Returns $15,000 or more	1,271,611	31,360,609	1,155,110	22,357,981	1,185,736	29,108,014	1,092,286	21,319,378	4,633,982	4,507,014

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
MID-ATLANTIC REGION												
Total	9,640,975	60,451,552	8,006,158	1,206,619	9,592,460	13,554,054	9,998,050	75,896,997	7,698,342	58,959,409	4,704,140	16,937,601
No adjusted gross income	-	-	-	-	-	-	26,936	179,003	21,316	145,983	10,598	33,019
Under $600	-	-	-	-	-	-	499,992	182,084	267,249	102,701	232,743	79,383
$600 under $1,000	107,959	6,329	-	-	107,631	819	459,785	349,669	249,387	188,243	215,150	161,425
$1,000 under $2,000	814,120	433,949	57,021	154	804,268	61,028	853,780	1,216,171	548,172	792,386	318,524	423,785
$2,000 under $3,000	648,441	817,230	434,904	7,582	636,675	127,342	635,761	1,481,494	362,702	835,650	301,622	645,844
$3,000 under $4,000	651,293	1,219,843	465,206	15,789	647,933	202,495	588,041	1,977,725	313,811	1,014,239	305,157	963,486
$4,000 under $5,000	697,333	1,846,981	561,401	25,274	691,769	320,723	655,272	2,815,870	380,435	1,525,494	333,898	1,290,376
$5,000 under $6,000	674,772	2,182,925	569,110	31,445	666,722	384,774	622,665	3,297,325	423,762	2,133,947	273,217	1,163,378
$6,000 under $7,000	692,163	2,641,979	619,799	39,647	687,590	472,313	640,113	4,039,190	527,715	3,145,697	237,652	893,493
$7,000 under $8,000	720,661	3,419,205	698,722	56,230	718,513	637,146	684,597	4,951,240	544,188	3,669,996	278,578	1,281,243
$8,000 under $9,000	673,356	3,514,182	657,418	58,592	673,356	658,399	640,567	5,238,098	568,613	4,330,139	243,154	907,960
$9,000 under $10,000	656,796	3,944,596	648,965	66,792	656,544	741,028	620,809	5,690,999	575,884	4,704,541	267,244	986,458
$10,000 under $15,000	2,033,428	16,593,795	2,027,092	297,588	2,032,094	3,273,912	1,936,053	22,557,196	1,827,442	18,142,184	1,078,705	4,415,015
$15,000 under $20,000	714,219	8,852,572	711,243	172,299	713,890	1,900,875	670,580	10,693,461	643,639	8,452,925	396,573	2,240,540
$20,000 under $25,000	248,660	4,124,627	247,983	86,435	248,035	950,713	223,484	4,450,591	215,344	3,662,421	120,778	788,174
$25,000 under $30,000	112,856	2,385,406	112,648	55,284	112,711	606,457	96,863	2,230,880	93,061	1,924,450	45,052	306,431
$30,000 under $50,000	133,997	3,934,365	133,792	104,726	133,821	1,147,331	101,371	2,812,883	96,141	2,525,698	36,969	287,186
$50,000 under $100,000	48,966	2,621,937	48,919	94,013	48,958	1,030,870	33,434	1,306,606	31,770	1,248,316	7,316	58,291
$100,000 under $200,000	9,557	1,011,011	9,537	46,132	9,555	505,533	6,429	321,896	6,236	312,042	1,001	9,853
$200,000 under $500,000	1,929	441,879	1,929	23,328	1,927	254,358	1,201	82,922	1,164	80,960	169	1,961
$500,000 under $1,000,000	315	170,101	315	9,263	314	101,851	212	14,305	208	14,105	26	199
$1,000,000 or more	154	288,640	154	16,047	154	176,087	105	7,391	103	7,291	14	100
Returns under $5,000	2,919,146	4,324,332	1,518,532	48,799	2,888,276	712,407	3,719,567	8,202,015	2,143,072	4,604,697	1,717,692	3,597,318
Returns $5,000 under $10,000	3,417,748	15,702,886	3,194,014	252,706	3,402,725	2,893,660	3,208,751	23,216,853	2,640,162	17,984,320	1,299,845	5,232,532
Returns $10,000 under $15,000	2,033,428	16,593,795	2,027,092	297,588	2,032,094	3,273,912	1,936,053	22,557,196	1,827,442	18,142,184	1,078,705	4,415,015
Returns $15,000 or more	1,270,653	23,830,539	1,266,520	607,526	1,269,365	6,674,075	1,133,679	21,920,933	1,087,666	18,228,208	607,898	3,692,736

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
MIDWEST REGION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	11,399,277	[1]89,788,690	9,883,220	72,657,748	6,403,817	[1]70,587,856	5,554,902	57,219,944	31,434,308	29,688,393
No adjusted gross income	90,137	[2]248,399	34,629	146,209	57,363	[2]204,249	25,382	124,219	275,606	242,355
Under $600	619,058	201,868	550,156	199,458	39,784	14,113	11,350	18,948	775,049	723,501
$600 under $1,000	488,042	386,601	406,990	318,592	46,246	36,373	20,507	19,453	661,863	584,259
$1,000 under $2,000	1,143,985	1,705,726	873,845	1,247,773	194,672	296,528	97,783	131,098	1,830,824	1,528,245
$2,000 under $3,000	898,443	2,227,658	703,688	1,616,033	254,505	642,785	162,323	346,084	1,754,533	1,459,738
$3,000 under $4,000	807,520	2,817,281	635,792	2,081,374	269,916	949,266	185,536	566,570	1,752,151	1,528,867
$4,000 under $5,000	719,049	3,234,399	608,766	2,544,043	282,025	1,274,324	212,030	845,068	1,694,155	1,537,221
$5,000 under $6,000	669,150	3,673,615	586,748	3,056,708	314,714	1,733,558	262,715	1,338,864	1,696,298	1,578,871
$6,000 under $7,000	663,306	4,323,114	594,713	3,641,254	374,585	2,438,822	327,915	1,931,735	1,790,039	1,719,958
$7,000 under $8,000	645,206	4,836,619	588,166	4,161,168	437,077	3,280,570	392,448	2,755,280	2,033,436	1,978,002
$8,000 under $9,000	665,329	5,651,655	618,253	4,996,188	516,974	4,397,856	486,366	3,925,536	2,299,369	2,250,837
$9,000 under $10,000	604,858	5,728,708	557,419	5,061,603	499,896	4,735,030	465,098	4,200,046	2,081,493	2,021,209
$10,000 under $15,000	2,202,066	26,780,791	2,080,015	24,057,395	1,999,188	24,383,312	1,901,364	22,146,724	8,221,650	8,097,746
$15,000 under $20,000	721,139	12,249,809	668,588	10,541,395	686,165	11,657,279	645,194	10,213,202	2,759,405	2,712,919
$20,000 under $25,000	212,556	4,697,656	183,717	3,495,761	200,224	4,423,606	176,050	3,365,768	802,206	775,821
$25,000 under $30,000	85,263	2,316,918	68,388	1,575,312	80,209	2,179,735	66,150	1,540,457	337,056	325,611
$30,000 under $50,000	107,084	4,017,434	81,164	2,114,604	97,942	3,678,728	76,686	2,019,176	430,326	410,393
$50,000 under $100,000	46,314	3,041,614	33,969	1,310,791	42,790	2,809,951	32,324	1,262,589	188,453	176,860
$100,000 under $200,000	8,522	1,116,420	6,439	372,442	7,597	993,001	6,034	356,250	32,226	28,986
$200,000 under $500,000	1,826	522,037	1,421	96,492	1,584	450,278	1,325	92,349	6,645	5,693
$500,000 under $1,000,000	277	183,746	227	14,883	237	157,177	208	12,761	999	853
$1,000,000 or more	147	323,423	127	8,271	124	259,815	114	7,768	526	448
Returns under $5,000	4,766,234	[1]10,325,132	3,813,866	8,153,481	1,144,511	[1]3,009,139	714,911	2,051,440	8,754,181	7,604,186
Returns $5,000 under $10,000	3,247,849	24,213,710	2,945,299	20,916,922	2,143,246	16,585,835	1,934,542	14,151,461	9,900,635	9,548,877
Returns $10,000 under $15,000	2,202,066	26,780,791	2,080,015	24,057,395	1,999,188	24,383,312	1,901,364	22,146,724	8,221,650	8,097,746
Returns $15,000 or more	1,183,128	28,469,057	1,044,040	19,529,950	1,116,872	26,609,570	1,004,085	18,870,319	4,557,842	4,437,584

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
MIDWEST REGION	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	9,610,895	58,462,182	7,878,885	1,151,051	9,495,281	12,902,644	9,697,612	71,679,591	7,494,941	55,808,392	4,790,420	15,871,214
No adjusted gross income	-	-	-	-	-	-	27,412	141,869	21,754	116,491	14,009	25,378
Under $600	-	-	-	-	-	-	537,605	190,841	268,472	100,041	272,232	90,800
$600 under $1,000	90,474	4,920	-	-	90,143	679	389,332	304,254	218,539	173,685	171,459	130,569
$1,000 under $2,000	818,615	433,183	50,359	122	802,474	61,292	847,725	1,199,133	538,360	760,402	329,625	438,732
$2,000 under $3,000	687,702	880,338	478,986	8,475	657,223	135,544	680,919	1,603,787	436,656	1,031,426	278,706	572,361
$3,000 under $4,000	733,013	1,343,794	474,882	16,168	705,943	217,432	623,138	2,050,060	365,522	1,151,764	308,982	898,297
$4,000 under $5,000	679,059	1,707,814	503,044	22,104	665,368	288,881	596,742	2,487,821	349,288	1,360,338	322,209	1,127,483
$5,000 under $6,000	653,007	2,114,362	555,733	29,581	642,815	364,407	571,556	3,000,703	356,620	1,765,026	304,428	1,235,677
$6,000 under $7,000	654,601	2,610,787	585,705	40,531	648,223	471,847	586,476	3,588,568	442,701	2,484,667	265,166	1,103,901
$7,000 under $8,000	640,755	2,902,482	610,762	46,512	634,500	527,487	583,444	4,112,105	492,169	3,233,304	241,857	878,802
$8,000 under $9,000	665,305	3,405,235	643,585	56,331	664,053	628,075	614,638	4,967,084	544,256	4,084,793	269,288	882,290
$9,000 under $10,000	604,712	3,599,711	598,547	62,927	603,602	677,092	550,796	4,994,409	517,774	4,233,137	243,877	761,273
$10,000 under $15,000	2,201,496	17,866,442	2,196,706	319,027	2,199,250	3,504,644	2,061,292	23,865,956	1,959,496	19,449,946	1,158,690	4,416,013
$15,000 under $20,000	720,787	8,820,856	720,060	170,530	720,413	1,872,605	661,227	10,436,485	638,415	8,138,769	441,184	2,297,720
$20,000 under $25,000	212,199	3,529,095	211,745	74,482	212,190	816,746	180,802	3,448,315	171,513	2,820,043	103,269	628,274
$25,000 under $30,000	85,235	1,786,575	85,041	40,672	85,222	446,228	67,065	1,499,940	63,207	1,313,458	30,646	186,482
$30,000 under $50,000	107,004	3,200,190	106,827	86,766	106,951	950,680	78,268	2,060,659	72,894	1,925,094	26,051	135,567
$50,000 under $100,000	46,227	2,493,469	46,213	89,737	46,218	984,012	31,835	1,268,099	30,182	1,218,904	7,501	49,197
$100,000 under $200,000	8,476	919,065	8,464	42,493	8,468	465,998	5,781	348,008	5,599	338,350	1,014	9,658
$200,000 under $500,000	1,815	423,610	1,813	22,178	1,812	243,146	1,250	90,060	1,218	87,949	187	2,112
$500,000 under $1,000,000	271	151,146	271	8,135	271	89,006	199	13,826	198	13,346	27	480
$1,000,000 or more	142	269,108	142	14,279	142	156,845	110	7,608	108	7,459	13	148
Returns under $5,000	3,008,863	4,370,048	1,507,271	46,869	2,921,151	703,827	3,702,873	7,977,767	2,198,591	4,694,147	1,697,222	3,283,620
Returns $5,000 under $10,000	3,218,380	14,632,577	2,994,332	235,882	3,193,193	2,668,907	2,906,910	20,662,871	2,353,520	15,800,927	1,324,616	4,861,944
Returns $10,000 under $15,000	2,201,496	17,866,442	2,196,706	319,027	2,199,250	3,504,644	2,061,292	23,865,956	1,959,496	19,449,946	1,158,690	4,416,013
Returns $15,000 or more	1,182,156	21,593,115	1,180,576	549,273	1,181,687	6,025,266	1,026,537	19,172,999	983,334	15,863,373	609,892	3,309,636

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
North-Atlantic Region										
Total	12,059,592	[1]104,546,370	10,878,214	84,517,358	6,100,174	[1]77,481,077	5,575,645	62,844,113	31,554,526	29,783,644
No adjusted gross income	48,481	[2]232,830	25,974	172,968	22,591	[2]182,450	15,476	131,077	121,648	110,326
Under $600	569,018	195,181	540,813	197,722	19,487	7,528	7,927	6,958	660,482	629,319
$600 under $1,000	452,220	362,083	416,231	327,645	14,145	12,219	7,307	6,624	537,931	514,211
$1,000 under $2,000	1,107,573	1,644,083	915,703	1,303,792	87,088	133,540	58,333	85,410	1,634,908	1,431,162
$2,000 under $3,000	913,474	2,281,052	723,126	1,726,765	166,429	429,390	108,745	251,212	1,657,825	1,358,917
$3,000 under $4,000	799,955	2,780,507	668,695	2,197,700	181,922	637,578	120,276	389,193	1,478,243	1,261,341
$4,000 under $5,000	774,312	3,487,324	684,891	2,888,653	252,492	1,147,460	212,171	878,532	1,831,067	1,691,632
$5,000 under $6,000	831,544	4,551,423	765,338	3,991,413	337,172	1,860,154	304,791	1,565,995	1,958,480	1,806,499
$6,000 under $7,000	688,074	4,471,957	628,393	3,881,771	339,261	2,210,876	304,458	1,873,722	1,828,471	1,728,797
$7,000 under $8,000	775,886	5,815,094	713,289	5,145,176	445,418	3,355,642	410,054	2,944,394	2,185,512	2,087,843
$8,000 under $9,000	679,011	5,760,315	639,584	5,182,686	448,434	3,806,862	425,156	3,472,079	2,012,929	1,943,362
$9,000 under $10,000	665,745	6,321,753	628,139	5,657,973	496,271	4,712,062	472,543	4,271,961	2,228,473	2,159,086
$10,000 under $15,000	2,258,630	27,438,015	2,174,989	25,080,667	1,923,693	23,489,575	1,867,315	21,781,567	7,907,181	7,730,533
$15,000 under $20,000	818,390	13,903,474	773,533	12,189,238	751,108	12,767,515	719,254	11,421,833	2,967,250	2,898,852
$20,000 under $25,000	280,600	6,221,741	255,967	4,995,469	256,439	5,685,818	239,844	4,735,480	1,033,354	1,004,022
$25,000 under $30,000	130,691	3,549,604	112,617	2,509,635	118,529	3,219,740	104,932	2,355,481	492,227	471,772
$30,000 under $50,000	170,383	6,391,714	138,642	3,801,982	154,292	5,788,647	129,413	3,594,733	652,992	619,324
$50,000 under $100,000	73,179	4,837,379	55,648	2,193,998	65,993	4,358,367	52,294	2,077,478	283,222	263,525
$100,000 under $200,000	16,729	2,219,084	12,534	742,502	14,623	1,937,969	11,633	697,391	62,010	55,517
$200,000 under $500,000	4,547	1,314,174	3,253	247,960	3,838	1,107,669	2,959	232,288	16,341	14,207
$500,000 under $1,000,000	814	549,114	592	52,322	678	458,146	534	47,234	2,837	2,437
$1,000,000 or more	336	684,128	263	29,321	271	536,770	230	23,473	1,143	960
Returns under $5,000	4,665,033	[1]10,517,400	3,975,433	8,815,246	744,154	[1]2,185,264	530,235	1,749,006	7,922,104	6,996,908
Returns $5,000 under $10,000	3,640,260	26,920,542	3,374,743	23,859,019	2,066,556	15,945,597	1,917,002	14,128,151	10,213,865	9,725,587
Returns $10,000 under $15,000	2,258,630	27,438,015	2,174,989	25,080,667	1,923,693	23,489,575	1,867,315	21,781,567	7,907,181	7,730,533
Returns $15,000 or more	1,495,669	39,670,413	1,353,049	26,762,426	1,365,771	35,860,641	1,261,093	25,185,389	5,511,376	5,330,616

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
North-Atlantic Region												
Total	10,481,324	67,971,650	8,788,569	1,410,489	10,409,888	15,797,541	10,662,892	82,907,654	7,861,854	62,975,547	5,271,140	19,932,135
No adjusted gross income	-	-	-	-	-	-	26,919	167,599	20,199	132,985	13,779	34,614
Under $600	-	-	-	-	-	-	529,026	187,407	304,961	110,123	224,802	77,284
$600 under $1,000	89,441	4,449	-	-	89,137	600	404,283	314,462	209,638	164,458	194,645	150,005
$1,000 under $2,000	823,927	428,989	58,549	242	810,326	60,690	882,987	1,243,274	491,807	687,175	401,371	556,098
$2,000 under $3,000	745,919	943,910	510,396	8,501	719,653	144,720	698,556	1,660,424	387,617	892,462	339,665	767,961
$3,000 under $4,000	739,682	1,434,243	561,102	18,966	729,634	238,950	649,284	2,114,141	335,762	1,051,942	343,999	1,062,200
$4,000 under $5,000	725,585	1,838,401	553,953	25,060	718,532	316,403	670,793	2,853,117	380,159	1,567,595	337,933	1,285,522
$5,000 under $6,000	813,822	2,653,429	692,609	38,548	808,304	466,616	757,595	3,943,481	480,872	2,402,693	348,926	1,540,789
$6,000 under $7,000	678,650	2,648,192	611,544	40,557	672,897	478,651	615,191	3,825,711	409,384	2,443,442	294,768	1,382,270
$7,000 under $8,000	771,459	3,587,029	737,161	58,724	771,150	671,432	702,554	5,075,705	532,255	3,640,741	316,237	1,434,966
$8,000 under $9,000	678,304	3,583,993	668,129	60,296	677,906	676,607	626,797	5,076,341	513,903	3,818,240	279,480	1,258,101
$9,000 under $10,000	665,642	3,923,203	659,901	67,558	665,480	749,034	620,690	5,563,794	546,195	4,491,955	267,232	1,071,838
$10,000 under $15,000	2,255,172	18,165,413	2,244,119	326,743	2,254,032	3,601,798	2,152,177	24,727,425	1,989,785	19,820,753	1,177,891	4,906,674
$15,000 under $20,000	817,737	9,832,216	816,371	190,836	817,393	2,098,589	764,140	12,035,529	729,848	9,516,482	465,590	2,519,052
$20,000 under $25,000	280,413	4,541,903	280,090	96,097	280,212	1,055,755	251,801	4,913,693	238,368	3,985,282	144,995	928,415
$25,000 under $30,000	130,629	2,610,801	130,298	59,251	130,537	651,527	109,904	2,438,912	103,805	2,059,939	49,577	378,974
$30,000 under $50,000	169,927	4,774,095	169,442	126,275	169,772	1,386,346	132,994	3,700,535	124,285	3,316,818	51,839	383,719
$50,000 under $100,000	72,796	3,632,306	72,724	127,296	72,737	1,393,480	52,576	2,104,605	49,278	1,956,619	15,318	147,993
$100,000 under $200,000	16,615	1,605,087	16,584	72,002	16,596	787,604	11,259	685,440	10,518	649,184	2,509	36,257
$200,000 under $500,000	4,492	917,313	4,487	47,801	4,482	521,153	2,691	212,581	2,573	204,880	477	7,704
$500,000 under $1,000,000	794	379,874	792	20,696	790	224,264	466	43,646	441	42,400	76	1,246
$1,000,000 or more	318	466,806	318	25,040	318	273,321	209	19,832	201	19,379	31	453
Returns under $5,000	3,124,554	4,649,992	1,684,000	52,770	3,067,282	761,364	3,861,848	8,540,424	2,130,143	4,606,739	1,856,194	3,933,684
Returns $5,000 under $10,000	3,607,877	16,395,845	3,369,344	265,683	3,595,737	3,042,340	3,322,827	23,485,031	2,482,609	16,797,070	1,506,643	6,687,963
Returns $10,000 under $15,000	2,255,172	18,165,413	2,244,119	326,743	2,254,032	3,601,798	2,152,177	24,727,425	1,989,785	19,820,753	1,177,891	4,906,674
Returns $15,000 or more	1,493,721	28,760,400	1,491,106	765,293	1,492,837	8,392,039	1,326,040	26,154,774	1,259,317	21,750,982	730,412	4,403,814

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
SOUTHEAST REGION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	9,557,316	[1]66,434,961	8,578,895	55,236,286	5,591,108	[1]53,141,588	5,004,953	44,135,231	26,654,712	25,474,135
No adjusted gross income	68,476	[2]365,967	27,452	132,454	43,823	[2]291,239	20,762	122,216	182,862	171,756
Under $600	538,680	179,773	482,159	180,616	52,978	18,934	26,128	16,815	669,438	640,679
$600 under $1,000	481,832	382,162	418,885	326,695	47,059	38,202	24,562	20,298	674,561	642,514
$1,000 under $2,000	975,513	1,453,548	798,010	1,165,381	217,385	332,590	135,650	201,366	1,697,660	1,529,699
$2,000 under $3,000	854,398	2,126,551	724,381	1,709,755	277,074	690,543	204,986	461,650	1,847,038	1,660,626
$3,000 under $4,000	795,846	2,770,356	702,926	2,421,425	316,050	1,100,327	263,325	917,761	1,966,820	1,834,806
$4,000 under $5,000	790,711	3,534,422	709,377	3,056,555	425,810	1,908,348	369,146	1,578,482	2,240,269	2,115,534
$5,000 under $6,000	685,716	3,776,875	626,857	3,316,721	408,018	2,254,992	367,423	1,933,328	2,011,253	1,943,783
$6,000 under $7,000	692,503	4,491,648	653,992	4,140,922	508,934	3,315,269	483,447	3,060,101	2,267,361	2,212,846
$7,000 under $8,000	610,458	4,581,150	577,120	4,217,156	489,263	3,672,101	467,484	3,410,229	2,050,449	1,997,089
$8,000 under $9,000	516,005	4,380,565	494,140	4,084,589	437,779	3,723,769	421,248	3,498,159	1,756,247	1,729,396
$9,000 under $10,000	475,726	4,518,973	456,017	4,225,067	425,274	4,040,465	409,117	3,806,251	1,710,333	1,685,810
$10,000 under $15,000	1,363,406	16,448,206	1,296,342	15,140,783	1,273,775	15,398,721	1,223,033	14,351,581	4,838,256	4,754,929
$15,000 under $20,000	396,060	6,732,444	365,681	5,717,188	376,651	6,400,116	353,513	5,553,014	1,462,101	1,433,898
$20,000 under $25,000	130,417	2,880,398	112,419	2,087,282	122,932	2,715,964	107,313	2,008,097	479,412	463,474
$25,000 under $30,000	55,149	1,501,467	43,840	884,391	51,792	1,410,831	42,270	862,527	205,325	196,453
$30,000 under $50,000	82,372	3,108,502	58,282	1,347,648	75,749	2,857,083	55,921	1,294,255	320,987	301,681
$50,000 under $100,000	36,156	2,385,788	25,295	803,976	33,820	2,228,885	24,252	775,168	145,111	132,925
$100,000 under $200,000	6,330	824,913	4,509	215,917	5,582	727,180	4,262	205,938	23,497	21,277
$200,000 under $500,000	1,264	362,384	965	48,256	1,117	318,539	898	45,759	4,694	4,031
$500,000 under $1,000,000	199	131,699	160	8,073	165	108,672	142	7,314	696	623
$1,000,000 or more	99	229,106	86	5,435	78	171,297	71	4,922	342	306
Returns under $5,000	4,505,456	[1]10,080,845	3,863,190	8,992,881	1,380,179	[1]3,797,705	1,044,559	3,318,588	9,278,648	8,595,614
Returns $5,000 under $10,000	2,980,408	21,749,210	2,808,126	19,984,455	2,269,268	17,006,596	2,148,719	15,708,068	9,795,643	9,568,924
Returns $10,000 under $15,000	1,363,406	16,448,206	1,296,342	15,140,783	1,273,775	15,398,721	1,223,033	14,351,581	4,838,256	4,754,929
Returns $15,000 or more	708,046	18,156,700	611,237	11,118,167	667,886	16,938,566	588,642	10,756,994	2,642,165	2,554,668

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
SOUTHEAST REGION	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	7,750,052	40,669,067	5,975,596	773,263	7,698,628	8,850,193	8,461,163	54,520,792	6,637,700	40,840,991	4,276,697	13,679,818
No adjusted gross income	-	-	-	-	-	-	26,133	106,502	20,960	78,425	9,341	28,078
Under $600	-	-	-	-	-	-	479,631	179,025	294,095	108,746	189,457	70,279
$600 under $1,000	82,172	4,194	(*)	(*)	81,834	585	410,775	318,260	271,594	209,498	144,724	108,762
$1,000 under $2,000	636,817	334,644	45,721	125	630,210	47,280	773,007	1,133,050	511,959	740,820	282,374	392,230
$2,000 under $3,000	620,758	736,474	374,868	6,348	602,377	113,061	707,896	1,671,736	432,161	987,169	327,868	684,567
$3,000 under $4,000	685,028	1,180,868	405,363	13,136	670,028	192,190	688,864	2,356,029	453,409	1,501,340	304,743	854,689
$4,000 under $5,000	717,871	1,612,924	451,738	17,530	711,077	266,998	701,144	3,002,238	487,274	1,922,197	327,741	1,080,041
$5,000 under $6,000	664,086	1,933,040	521,858	24,619	662,759	329,214	625,773	3,302,435	467,589	2,283,005	285,758	1,019,430
$6,000 under $7,000	686,686	2,378,351	577,620	33,651	685,810	414,654	646,798	4,069,828	533,532	2,968,565	336,437	1,101,264
$7,000 under $8,000	604,884	2,568,839	567,278	39,213	604,506	457,743	571,320	4,157,975	499,802	3,140,751	306,885	1,017,224
$8,000 under $9,000	510,557	2,575,184	498,372	41,637	509,683	467,521	492,376	4,069,362	444,453	3,100,241	286,256	969,121
$9,000 under $10,000	473,384	2,703,423	467,516	44,878	473,198	498,023	454,943	4,225,909	417,739	3,220,355	282,193	1,005,555
$10,000 under $15,000	1,361,011	10,898,941	1,358,141	192,267	1,360,663	2,116,976	1,284,755	15,021,970	1,235,361	11,552,446	852,367	3,469,530
$15,000 under $20,000	395,450	4,786,097	394,951	91,972	395,234	1,010,032	362,567	5,678,113	347,224	4,399,166	239,120	1,278,951
$20,000 under $25,000	130,028	2,148,302	129,978	45,140	129,990	494,384	109,198	2,040,569	103,486	1,683,043	60,263	357,527
$25,000 under $30,000	55,105	1,147,653	54,965	26,191	55,103	287,911	42,390	856,111	40,199	755,399	18,086	100,713
$30,000 under $50,000	82,333	2,432,684	81,767	64,895	82,328	711,783	54,954	1,288,411	49,970	1,195,676	16,263	92,736
$50,000 under $100,000	36,039	1,945,645	35,975	69,368	35,992	760,071	23,500	776,981	21,993	738,316	5,669	38,666
$100,000 under $200,000	6,293	670,405	6,287	30,571	6,290	335,153	4,047	206,343	3,858	197,924	916	8,419
$200,000 under $500,000	1,253	292,432	1,253	15,000	1,251	164,748	871	46,268	830	44,554	191	1,714
$500,000 under $1,000,000	198	111,177	198	5,848	197	63,565	144	7,717	137	7,502	30	215
$1,000,000 or more	99	207,790	99	10,872	98	118,301	77	5,960	75	5,853	15	107
Returns under $5,000	2,742,646	3,869,105	1,279,338	37,140	2,695,526	620,115	3,787,450	8,766,839	2,471,452	5,548,194	1,586,248	3,218,646
Returns $5,000 under $10,000	2,939,597	12,158,837	2,632,644	183,999	2,935,956	2,167,154	2,791,210	19,825,509	2,363,115	14,712,916	1,497,529	5,112,594
Returns $10,000 under $15,000	1,361,011	10,898,941	1,358,141	192,267	1,360,663	2,116,976	1,284,755	15,021,970	1,235,361	11,552,446	852,367	3,469,530
Returns $15,000 or more	706,798	13,742,184	705,473	359,857	706,483	3,945,948	597,748	10,906,472	567,772	9,027,433	340,591	1,879,047

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SOUTHWEST REGION										
Total	8,634,918	[1]61,488,543	7,643,909	50,482,204	5,244,653	[1]50,117,890	4,651,023	41,320,249	24,331,025	23,285,701
No adjusted gross income	71,265	[2]404,568	28,924	145,928	46,194	[2]328,990	20,995	122,268	220,977	201,602
Under $600	565,022	188,399	513,980	199,162	50,868	15,859	28,639	30,635	733,802	686,020
$600 under $1,000	449,290	358,216	372,959	307,232	62,546	49,598	33,080	34,335	644,903	579,419
$1,000 under $2,000	858,585	1,267,349	688,097	1,009,737	206,434	314,125	129,143	204,583	1,548,640	1,362,820
$2,000 under $3,000	711,467	1,766,417	592,066	1,454,447	257,664	656,741	190,476	486,387	1,491,480	1,341,538
$3,000 under $4,000	704,278	2,463,048	612,917	2,108,332	342,724	1,207,743	293,278	1,002,948	1,769,409	1,646,122
$4,000 under $5,000	626,920	2,818,211	553,926	2,454,160	371,447	1,670,868	316,892	1,386,978	1,854,703	1,772,123
$5,000 under $6,000	611,184	3,353,806	545,570	2,911,618	395,747	2,176,574	352,467	1,876,413	1,834,205	1,753,535
$6,000 under $7,000	526,917	3,427,820	480,500	3,049,005	392,539	2,549,431	361,469	2,298,615	1,735,522	1,679,762
$7,000 under $8,000	561,924	4,210,833	530,256	3,884,499	439,762	3,298,926	417,826	3,062,252	1,942,131	1,905,533
$8,000 under $9,000	470,341	3,988,546	446,504	3,658,453	393,771	3,345,755	374,839	3,076,566	1,639,767	1,611,306
$9,000 under $10,000	432,154	4,103,785	406,197	3,686,915	369,527	3,513,284	353,561	3,238,421	1,464,575	1,441,188
$10,000 under $15,000	1,322,722	15,976,437	1,250,857	14,424,978	1,240,321	15,007,523	1,183,035	13,716,946	4,783,797	4,706,000
$15,000 under $20,000	422,930	7,196,638	386,454	6,080,858	399,191	6,795,934	372,562	5,884,164	1,545,327	1,524,133
$20,000 under $25,000	134,531	2,971,245	114,314	2,128,885	123,682	2,730,784	108,536	2,038,452	488,419	473,125
$25,000 under $30,000	52,219	1,418,200	40,950	860,896	48,801	1,323,777	39,308	835,187	194,830	188,088
$30,000 under $50,000	74,916	2,806,311	53,007	1,227,247	68,689	2,581,367	50,134	1,180,922	289,140	273,996
$50,000 under $100,000	30,933	2,045,456	21,219	660,296	28,300	1,867,739	19,909	626,307	121,672	114,510
$100,000 under $200,000	5,596	738,256	3,906	166,168	4,970	655,251	3,663	158,296	21,474	19,463
$200,000 under $500,000	1,399	401,211	1,060	50,749	1,206	345,762	984	47,380	5,105	4,426
$500,000 under $1,000,000	214	144,214	163	8,672	181	122,741	151	8,419	746	631
$1,000,000 or more	111	248,713	83	3,969	89	217,097	76	3,775	401	361
Returns under $5,000	3,986,827	[1]8,457,073	3,362,869	7,678,997	1,337,877	[1]3,585,944	1,012,503	3,268,134	8,263,914	7,589,644
Returns $5,000 under $10,000	2,602,520	19,084,789	2,409,027	17,190,490	1,991,346	14,883,970	1,860,162	13,552,265	8,616,200	8,391,324
Returns $10,000 under $15,000	1,322,722	15,976,437	1,250,857	14,424,978	1,240,321	15,007,523	1,183,035	13,716,946	4,783,797	4,706,000
Returns $15,000 or more	722,849	17,970,244	621,156	11,187,739	675,109	16,640,453	595,323	10,782,904	2,667,114	2,598,733

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
SOUTHWEST REGION												
Total	6,950,234	38,645,131	5,384,913	746,154	6,890,280	8,462,248	7,497,311	49,620,433	5,963,684	38,792,440	3,563,724	10,828,005
No adjusted gross income	-	-	-	-	-	-	28,188	136,904	20,569	111,221	13,224	25,684
Under $600	-	-	-	-	-	-	497,285	188,628	264,876	107,330	232,989	81,298
$600 under $1,000	79,834	4,095	-	-	79,834	554	362,887	293,644	199,561	163,643	168,010	130,001
$1,000 under $2,000	536,390	268,941	37,243	84	531,454	38,334	666,786	960,123	455,482	658,082	226,848	302,041
$2,000 under $3,000	543,930	642,823	338,000	5,193	526,929	97,460	585,185	1,431,950	385,496	912,088	252,525	519,862
$3,000 under $4,000	619,417	1,018,517	313,838	10,133	608,378	162,674	600,751	2,065,113	409,528	1,330,894	285,042	734,220
$4,000 under $5,000	569,550	1,270,771	349,087	13,861	560,485	209,828	541,732	2,383,609	418,745	1,736,704	218,968	646,905
$5,000 under $6,000	588,100	1,712,055	449,621	21,059	580,896	287,223	534,815	2,927,565	420,311	2,111,461	235,703	816,104
$6,000 under $7,000	515,692	1,839,519	455,947	26,085	510,191	317,082	467,026	2,937,031	400,480	2,285,045	201,685	651,986
$7,000 under $8,000	558,058	2,380,601	526,416	36,137	555,868	422,577	528,312	3,839,028	457,608	3,030,089	230,943	808,938
$8,000 under $9,000	466,278	2,379,362	449,503	38,970	465,941	437,352	443,733	3,606,233	406,687	2,983,009	208,898	623,224
$9,000 under $10,000	429,894	2,582,033	427,978	43,556	429,708	482,126	400,579	3,669,395	366,347	2,930,544	212,791	738,852
$10,000 under $15,000	1,321,285	10,704,666	1,316,345	189,189	1,319,485	2,081,500	1,238,578	14,273,727	1,182,691	11,325,884	746,635	2,947,846
$15,000 under $20,000	422,536	5,205,492	421,753	100,839	422,002	1,106,693	379,577	5,981,422	366,484	4,726,375	236,533	1,255,051
$20,000 under $25,000	134,295	2,278,354	134,295	48,749	134,246	534,518	111,242	2,086,949	105,677	1,750,963	57,487	335,987
$25,000 under $30,000	52,132	1,109,932	52,131	25,540	52,098	279,378	39,242	832,961	37,311	735,316	15,382	97,646
$30,000 under $50,000	74,811	2,267,794	74,739	61,374	74,797	672,053	48,365	1,173,304	44,385	1,095,468	14,894	77,837
$50,000 under $100,000	30,788	1,708,352	30,778	61,635	30,738	672,121	18,643	622,180	17,278	595,698	4,335	26,484
$100,000 under $200,000	5,551	615,342	5,548	28,338	5,543	310,329	3,306	153,238	3,133	147,273	663	5,965
$200,000 under $500,000	1,378	328,435	1,376	17,105	1,374	187,294	880	46,315	841	44,526	142	1,790
$500,000 under $1,000,000	208	114,396	208	6,089	208	66,057	129	7,673	127	7,533	14	140
$1,000,000 or more	107	213,651	107	12,221	105	97,097	70	3,441	67	3,294	13	147
Returns under $5,000	2,349,121	3,205,147	1,038,168	29,270	2,307,080	508,849	3,282,814	7,459,970	2,154,257	5,019,961	1,397,606	2,440,011
Returns $5,000 under $10,000	2,558,022	10,893,570	2,309,465	165,807	2,542,604	1,946,360	2,374,465	16,979,251	2,051,433	13,340,149	1,090,020	3,639,103
Returns $10,000 under $15,000	1,321,285	10,704,666	1,316,345	189,189	1,319,485	2,081,500	1,238,578	14,273,727	1,182,691	11,325,884	746,635	2,947,846
Returns $15,000 or more	721,806	13,841,748	720,935	361,888	721,111	3,925,539	601,454	10,907,483	575,303	9,106,445	329,463	1,801,045

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WESTERN REGION										
Total	11,959,070	[1]99,645,818	10,674,989	82,819,926	6,752,983	[1]77,543,249	6,074,734	64,554,204	32,359,429	31,030,180
No adjusted gross income	84,363	[2]475,047	31,546	169,905	47,597	[2]371,202	21,366	125,984	210,388	186,303
Under $600	615,447	196,053	578,986	235,250	42,034	15,811	30,394	28,954	747,815	727,872
$600 under $1,000	469,741	379,328	419,657	342,086	37,287	30,443	27,330	28,298	583,769	555,680
$1,000 under $2,000	1,101,328	1,626,899	917,461	1,368,490	173,240	264,994	114,091	185,343	1,744,768	1,546,741
$2,000 under $3,000	879,134	2,179,026	713,737	1,753,104	206,341	518,732	149,140	384,354	1,573,821	1,373,656
$3,000 under $4,000	793,952	2,777,785	662,346	2,256,338	283,427	994,024	214,542	744,968	1,709,165	1,553,824
$4,000 under $5,000	753,604	3,379,195	650,685	2,861,659	353,481	1,593,549	301,640	1,318,620	1,842,546	1,737,385
$5,000 under $6,000	715,183	3,928,981	635,869	3,409,266	355,378	1,961,134	308,617	1,651,017	1,915,036	1,796,768
$6,000 under $7,000	676,271	4,389,537	608,987	3,904,966	368,733	2,394,063	328,956	2,105,852	1,778,350	1,702,957
$7,000 under $8,000	718,734	5,371,840	675,174	4,920,401	472,553	3,539,405	443,926	3,248,702	2,197,244	2,137,436
$8,000 under $9,000	687,364	5,832,832	642,348	5,304,813	498,179	4,232,868	469,140	3,871,399	2,189,748	2,130,461
$9,000 under $10,000	687,439	6,527,623	645,183	5,978,213	533,515	5,070,713	504,733	4,692,422	2,287,694	2,250,957
$10,000 under $15,000	2,247,124	27,296,364	2,142,681	25,097,979	1,961,188	23,961,195	1,884,569	22,233,516	7,964,350	7,840,212
$15,000 under $20,000	903,575	15,402,700	845,526	13,584,445	842,114	14,362,635	798,512	12,882,374	3,276,047	3,227,408
$20,000 under $25,000	305,486	6,744,148	268,747	5,322,088	287,089	6,340,269	256,517	5,107,091	1,121,880	1,099,658
$25,000 under $30,000	121,046	3,284,474	99,238	2,232,343	111,609	3,027,838	93,746	2,126,195	453,987	439,050
$30,000 under $50,000	139,332	5,181,759	97,075	2,493,026	125,695	4,681,573	90,811	2,353,324	530,115	506,972
$50,000 under $100,000	48,341	3,163,724	31,731	1,113,797	43,406	2,839,720	29,348	1,038,599	190,028	178,333
$100,000 under $200,000	8,774	1,112,396	5,926	308,387	7,740	982,725	5,482	284,911	32,666	29,657
$200,000 under $500,000	2,217	637,886	1,593	117,968	1,854	529,617	1,434	101,171	7,836	6,919
$500,000 under $1,000,000	413	276,806	323	28,148	358	240,407	294	26,577	1,474	1,303
$1,000,000 or more	202	431,511	170	17,256	165	332,737	146	14,534	502	628
Returns under $5,000	4,697,569	[1]10,063,238	3,974,418	8,986,831	1,143,407	[1]3,046,351	858,503	2,816,520	8,412,272	7,681,461
Returns $5,000 under $10,000	3,484,991	26,050,813	3,207,561	23,517,660	2,228,358	17,198,182	2,055,372	15,569,392	10,368,072	10,018,579
Returns $10,000 under $15,000	2,247,124	27,296,364	2,142,681	25,097,979	1,961,188	23,961,195	1,884,569	22,233,516	7,964,350	7,840,212
Returns $15,000 or more	1,529,386	36,235,403	1,350,329	25,217,456	1,420,030	33,337,521	1,276,290	23,934,776	5,614,735	5,489,928

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
WESTERN REGION												
Total	10,211,612	62,797,183	8,271,352	1,230,037	10,129,183	13,850,176	10,527,890	82,093,503	8,399,995	63,793,997	5,011,829	18,299,908
No adjusted gross income	-	-	-	-	-	-	29,692	165,361	20,209	125,736	13,572	39,625
Under $600	-	-	-	-	-	-	572,870	235,286	324,973	156,460	251,586	78,826
$600 under $1,000	114,278	6,816	(*)	(*)	114,278	1,145	415,988	336,540	260,340	213,137	156,737	123,404
$1,000 under $2,000	799,970	413,509	40,440	135	785,760	57,818	899,774	1,344,041	634,615	955,661	276,751	388,380
$2,000 under $3,000	707,451	855,395	456,228	7,636	688,539	130,027	697,833	1,696,213	472,928	1,130,630	275,499	565,583
$3,000 under $4,000	704,676	1,223,823	446,854	14,126	688,396	198,474	643,835	2,200,288	431,829	1,421,020	285,323	779,268
$4,000 under $5,000	694,188	1,654,364	494,305	19,772	679,136	274,882	636,001	2,807,455	430,734	1,778,768	304,004	1,028,686
$5,000 under $6,000	683,084	2,034,494	534,374	27,285	675,836	347,707	626,798	3,341,758	428,043	2,124,019	319,615	1,217,739
$6,000 under $7,000	661,139	2,527,710	576,892	38,229	658,121	455,751	601,219	3,869,189	447,564	2,703,192	287,192	1,165,998
$7,000 under $8,000	711,021	3,041,096	652,685	47,746	708,222	551,957	669,196	4,891,574	549,470	3,725,806	301,371	1,165,768
$8,000 under $9,000	684,929	3,374,941	652,870	54,876	684,219	624,162	638,576	5,252,372	545,095	4,122,336	296,036	1,130,036
$9,000 under $10,000	681,645	3,919,479	663,312	66,513	679,736	741,252	642,381	5,965,994	580,112	4,837,099	315,012	1,128,894
$10,000 under $15,000	2,242,411	17,462,461	2,229,688	310,287	2,241,247	3,420,684	2,124,657	24,990,852	2,002,921	20,401,384	1,127,460	4,589,474
$15,000 under $20,000	902,168	10,733,108	898,693	206,772	901,394	2,269,212	838,573	13,490,415	808,581	10,451,031	545,949	3,039,772
$20,000 under $25,000	305,239	4,882,295	304,559	101,706	305,125	1,115,962	264,596	5,307,709	253,751	4,192,515	160,761	1,115,196
$25,000 under $30,000	120,985	2,431,831	120,801	54,941	120,880	601,213	97,184	2,245,833	92,850	1,876,577	49,572	369,256
$30,000 under $50,000	138,873	3,904,960	138,476	102,756	138,790	1,121,588	92,269	2,439,034	85,257	2,161,499	35,769	277,535
$50,000 under $100,000	48,081	2,427,690	48,008	84,874	48,036	928,963	29,466	1,075,786	27,079	1,004,384	8,221	71,406
$100,000 under $200,000	8,701	851,800	8,690	38,029	8,700	415,203	5,192	285,551	4,938	269,857	1,101	15,695
$200,000 under $500,000	2,174	476,383	2,173	24,538	2,170	268,103	1,367	110,279	1,305	103,404	231	6,875
$500,000 under $1,000,000	405	215,899	404	11,482	404	124,979	274	25,674	260	24,970	48	705
$1,000,000 or more	194	359,131	194	18,326	194	201,095	149	16,298	141	14,512	21	1,788
Returns under $5,000	3,020,563	4,153,906	1,439,533	41,678	2,956,109	662,346	3,895,993	8,785,185	2,575,628	5,781,412	1,563,472	3,003,772
Returns $5,000 under $10,000	3,421,818	14,897,720	3,080,133	234,649	3,406,134	2,720,829	3,178,170	23,320,887	2,547,284	17,512,452	1,519,226	5,808,435
Returns $10,000 under $15,000	2,242,411	17,462,461	2,229,688	310,287	2,241,247	3,420,684	2,124,657	24,990,852	2,002,921	20,401,384	1,127,460	4,589,474
Returns $15,000 or more	1,526,820	26,283,096	1,521,998	643,423	1,525,693	7,046,317	1,329,070	24,996,579	1,274,162	20,098,749	801,671	4,898,227

Footnotes at end of table.

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

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
OTHER AREAS[6]										
Total	217,810	[1]1,605,039	174,470	1,240,091	130,173	[1]1,213,770	111,555	972,323	667,693	648,934
No adjusted gross income	9,923	[2]3,076	934	6,985	5,907	[2]2,667	763	5,500	29,712	29,400
Under $600	9,652	2,957	5,944	3,254	8,949	6,523	5,102	3,587	18,608	18,608
$600 under $1,000	13,626	11,859	7,306	7,744					31,130	29,098
$1,000 under $2,000	22,236	33,991	15,489	23,427	7,564	11,467	5,109	7,075	50,354	47,255
$2,000 under $3,000	30,796	77,444	24,692	58,481	14,596	36,966	11,676	25,634	81,730	75,615
$3,000 under $4,000	22,901	80,819	20,293	70,011	11,353	39,561	10,981	39,361	61,113	59,047
$4,000 under $5,000	11,528	52,861	10,063	43,553	8,828	40,725	8,564	36,891	37,762	36,729
$5,000 under $6,000	19,584	106,994	18,380	97,590	11,342	62,368	11,171	60,066	57,082	56,740
$6,000 under $7,000	7,654	49,869	7,131	48,301	6,636	43,151	6,284	42,891	35,045	35,045
$7,000 under $8,000	10,606	79,192	10,511	76,173	6,847	51,425	6,752	48,503	38,295	38,295
$8,000 under $9,000	11,062	94,481	10,029	74,395	8,654	74,103	8,654	63,657	46,403	46,403
$9,000 under $10,000	4,444	42,888	3,932	34,460	3,417	33,097	2,905	24,708	15,552	15,381
$10,000 under $15,000	19,609	240,095	18,214	209,953	14,728	180,906	13,855	162,053	72,608	70,902
$15,000 under $20,000	8,633	148,209	8,186	128,816	7,478	128,390	7,212	113,499	32,028	31,600
$20,000 under $25,000	6,235	140,147	5,789	118,389	5,553	124,898	5,448	111,557	24,126	24,126
$25,000 under $30,000	4,015	110,027	3,290	80,248	3,822	104,585	3,268	79,817	15,269	14,543
$30,000 under $50,000	3,359	125,840	2,710	76,971	2,907	107,373	2,440	73,901	12,861	12,561
$50,000 under $100,000	1,559	105,210	1,312	61,669	1,293	88,824	1,144	56,055	6,574	6,238
$100,000 under $200,000	264	35,084	187	12,017	203	27,051	158	10,536	977	915
$200,000 under $500,000	99	28,219	65	6,397	77	21,588	59	5,991	363	338
$500,000 under $1,000,000	18	13,109	7	760	13	9,353	5	727	76	72
$1,000,000 or more	7	28,820	6	496	6	24,084	5	316	25	23
Returns under $5,000	120,662	[1]256,855	84,721	213,456	57,197	[1]132,575	42,195	118,048	310,409	295,752
Returns $5,000 under $10,000	53,350	373,424	49,983	330,919	36,896	264,144	35,766	239,825	192,377	191,864
Returns $10,000 under $15,000	19,609	240,095	18,214	209,953	14,728	180,906	13,855	162,053	72,608	70,902
Returns $15,000 or more	24,189	734,665	21,552	485,763	21,352	636,145	19,739	452,397	92,299	90,416

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
OTHER AREAS[6]												
Total	161,070	1,041,690	118,324	24,008	153,286	216,410	169,009	1,603,160	145,258	1,456,496	39,743	146,664
No adjusted gross income	-	-	-	-	-	-	6,569	60,126	6,306	59,078	(*)	(*)
Under $600	-	-	-	-	-	-	7,928	39,614	9,632	68,032	5,827	11,048
$600 under $1,000	3,949	242	-	-	3,949	33	5,284	33,726				
$1,000 under $2,000	12,264	7,776	(*)	(*)	10,919	1,068	13,283	53,642	11,047	47,901		
$2,000 under $3,000	18,008	18,165	10,216	145	17,696	2,721	22,711	148,261	17,377	135,764	10,382	27,413
$3,000 under $4,000	19,515	34,619	11,732	404	19,344	5,776	19,291	102,553	14,678	87,637		
$4,000 under $5,000	10,300	23,289	7,282	177	9,647	2,724	8,784	52,056	8,446	47,773	8,868	35,933
$5,000 under $6,000	19,584	58,797	14,679	705	18,902	9,024	19,262	132,542	15,147	100,892		
$6,000 under $7,000	7,654	21,174	5,786	223	7,473	3,206	6,961	60,148	6,621	49,651	5,136	19,791
$7,000 under $8,000	10,511	42,972	9,493	646	10,171	7,614	9,999	88,867	8,966	79,573		
$8,000 under $9,000	11,062	47,042	9,705	726	9,780	8,005	8,729	83,676	7,696	74,157		
$9,000 under $10,000	4,444	28,399	4,107	430	4,103	4,389	3,411	44,763	3,411	44,464	6,019	29,874
$10,000 under $15,000	19,609	169,477	19,440	3,079	18,305	28,013	17,319	248,902	16,636	228,845		
$15,000 under $20,000	8,633	111,838	8,464	2,170	8,198	17,432	7,641	146,823	7,470	137,771	1,215	9,052
$20,000 under $25,000	6,235	110,793	6,066	2,370	5,875	21,971	5,373	111,851	5,373	106,082	1,206	5,769
$25,000 under $30,000	4,015	90,011	4,014	2,107	3,994	19,966	3,148	80,143	3,138	74,118	716	6,025
$30,000 under $50,000	3,359	104,944	3,347	3,026	3,104	24,129	2,143	62,374	2,143	61,955	50	419
$50,000 under $100,000	1,544	87,013	1,543	3,292	1,454	21,194	992	40,422	992	40,242	43	180
$100,000 under $200,000	262	29,074	262	1,368	253	10,272	121	7,816	119	7,746	11	70
$200,000 under $500,000	98	23,160	98	1,219	95	10,246	50	4,191	50	4,149	7	42
$500,000 under $1,000,000	17	10,548	17	559	17	5,061	5	280	5	280	-	-
$1,000,000 or more	7	22,357	7	1,357	7	13,566	5	388	5	388	-	-
Returns under $5,000	64,036	84,091	31,296	733	61,555	12,321	83,850	489,977	67,486	446,184	17,633	43,793
Returns $5,000 under $10,000	53,255	198,384	43,770	2,730	50,429	32,239	48,362	409,994	41,841	348,736	15,249	61,258
Returns $10,000 under $15,000	19,609	169,477	19,440	3,079	18,305	28,013	17,319	248,902	16,636	228,845	3,613	20,057
Returns $15,000 or more	24,170	589,738	23,818	17,466	22,997	143,837	19,478	454,287	19,295	432,731	3,248	21,556

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit.
[2]Deficit.
[3]Deficit exceeds income.
[4]Returns of bona fide residents of Puerto Rico, whether U.S. citizens or aliens.
[5]Returns of U.S. citizens residing in Panama Canal Zone, Virgin Islands or abroad.
[6]Puerto Rico and office of International Operations.
NOTE: Amount detail may not add to total because of rounding.

Table 5.3—RETURNS, ADJUSTED GROSS INCOME, AND TAX BY MARITAL STATUS AND BY STATES AND REGIONS

[Taxable and nontaxable returns]

States and regions	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income	Total deductions	Exemptions		Taxable income	Surcharge	Income tax after credits	Number of returns	Adjusted gross income	Total deductions	Exemptions		Taxable income	Surcharge	Income tax after credits
				Number	Amount							Number	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
United States, total	75,844,914	603,601,615	101,904,537	206,212,477	123,727,486	388,816,571	7,693,271	86,568,751	42,449,565	471,074,835	79,369,332	159,641,687	95,785,011	302,118,916	6,041,651	67,631,812
STATE																
Alabama	1,054,293	7,244,608	1,289,367	3,050,596	1,830,358	4,307,810	78,469	901,512	678,235	6,027,366	1,067,883	2,483,809	1,490,285	3,584,625	65,687	751,130
Alaska	90,953	935,682	136,686	247,632	148,579	667,725	13,504	149,535	52,559	733,633	111,324	200,089	120,053	513,524	10,313	114,239
Arizona	614,078	4,672,122	853,552	1,755,168	1,053,101	2,892,402	54,991	623,670	374,116	3,770,261	697,570	1,426,609	855,965	2,315,265	44,040	498,749
Arkansas	611,567	3,611,033	603,141	1,678,089	1,006,853	2,146,271	39,043	450,795	379,277	2,953,279	483,237	1,350,053	810,032	1,753,886	31,999	367,931
California	7,841,121	67,230,258	13,837,207	20,983,279	12,589,967	42,000,600	831,454	9,355,085	4,331,347	51,456,931	10,662,293	16,020,592	9,612,355	31,877,668	635,517	7,112,119
Colorado	812,777	6,127,006	1,111,584	2,191,090	1,314,654	3,846,511	72,838	829,728	473,818	5,013,895	905,649	1,742,602	1,045,561	3,139,526	60,137	680,790
Connecticut	1,325,997	12,571,808	2,028,518	3,469,778	2,081,867	8,626,731	184,519	2,054,421	713,587	9,752,448	1,538,766	2,666,928	1,600,157	6,687,343	145,150	1,608,084
Delaware	207,247	1,770,273	281,036	521,500	312,900	1,204,993	26,443	295,128	108,782	1,336,638	206,851	399,689	239,813	906,473	19,738	221,119
District of Columbia	291,010	2,302,925	362,675	666,850	400,110	1,569,435	33,914	379,965	102,970	1,344,291	214,616	382,719	229,631	906,727	20,004	224,168
Florida	2,458,112	18,216,977	3,204,378	6,755,122	4,053,073	11,481,341	232,138	2,635,564	1,435,405	14,357,262	2,514,883	5,302,518	3,181,511	9,022,576	183,691	2,076,698
Georgia	1,517,080	11,202,551	1,907,029	4,198,897	2,519,338	7,015,380	134,770	1,536,951	867,383	8,948,669	1,515,102	3,210,396	1,926,238	5,629,761	110,466	1,252,761
Hawaii	290,251	2,407,048	414,893	737,143	442,286	1,571,882	30,988	347,918	141,789	1,881,498	330,093	541,845	325,107	1,230,730	24,586	273,475
Idaho	247,373	1,640,837	275,703	735,938	441,563	958,763	16,635	193,789	163,682	1,419,521	234,457	628,372	377,023	833,131	14,562	167,989
Illinois	4,513,698	39,400,682	5,896,841	12,262,366	7,357,420	26,666,611	547,831	6,109,376	2,461,354	30,373,591	4,543,348	9,363,044	5,617,826	20,486,960	426,400	4,733,742
Indiana	1,899,073	15,160,129	2,172,257	5,285,466	3,171,280	10,043,402	192,899	2,169,216	1,100,996	12,166,550	1,709,154	4,151,668	2,491,001	8,080,101	158,203	1,768,667
Iowa	1,062,733	7,437,501	1,124,418	2,953,156	1,771,894	4,724,268	87,686	986,003	606,917	5,904,023	883,695	2,351,409	1,410,845	3,722,175	69,949	780,175
Kansas	831,773	5,944,324	974,947	2,311,444	1,386,866	3,729,303	70,568	797,143	500,084	4,924,983	800,855	1,869,937	1,121,962	3,090,967	59,209	664,947
Kentucky	1,045,151	7,207,774	1,137,506	2,986,011	1,791,607	4,431,850	81,433	930,369	635,709	5,845,992	923,098	2,408,187	1,444,912	3,568,658	66,435	755,315
Louisiana	1,094,658	7,843,009	1,351,699	3,236,707	1,942,024	4,777,486	90,843	1,045,653	662,610	6,248,584	1,051,915	2,591,995	1,555,197	3,775,742	72,225	827,645
Maine	370,888	2,511,349	390,883	1,068,243	640,946	1,513,939	26,962	313,365	217,302	2,025,559	306,378	858,427	515,056	1,219,556	21,863	253,635
Maryland	1,638,200	13,981,082	2,410,494	4,406,399	2,643,839	9,133,859	180,428	2,036,109	868,325	10,708,660	1,867,079	3,272,199	1,963,319	6,980,709	140,249	1,568,989
Massachusetts	2,333,244	19,138,709	3,233,822	5,957,480	3,574,488	12,552,883	252,016	2,823,903	1,155,586	14,111,687	2,409,886	4,409,541	2,645,725	9,137,601	186,951	2,083,811
Michigan	3,255,170	28,919,672	4,525,997	8,917,705	5,350,623	19,326,421	388,281	4,342,731	1,859,236	23,102,967	3,621,845	7,115,386	4,269,232	15,346,834	312,052	3,471,095
Minnesota	1,419,059	10,655,136	1,891,206	3,948,633	2,369,180	6,605,984	126,293	1,422,540	779,699	8,470,489	1,528,243	3,134,298	1,880,579	5,187,578	100,822	1,126,652
Mississippi	595,572	3,617,045	789,788	1,772,466	1,063,480	1,948,639	34,575	403,131	366,006	2,980,442	642,842	1,375,477	825,286	1,633,394	29,101	337,946
Missouri	1,710,229	12,908,552	2,051,180	4,724,060	2,834,436	8,281,856	162,954	1,839,681	1,001,120	10,352,157	1,640,508	3,739,089	2,243,453	6,623,875	130,868	1,469,091
Montana	252,647	1,730,172	273,053	707,274	424,364	1,085,515	19,442	220,478	147,275	1,361,976	209,866	572,703	343,622	850,127	15,487	174,270
Nebraska	569,705	3,985,255	624,818	1,595,612	957,367	2,501,826	46,520	527,579	337,683	3,163,895	474,268	1,275,116	765,070	1,984,158	36,945	415,489
Nevada	199,669	1,795,893	279,725	536,329	321,797	1,225,763	27,095	301,723	110,684	1,321,164	210,735	411,258	246,755	882,867	19,120	212,970
New Hampshire	291,400	1,988,489	269,579	723,869	434,321	1,318,882	25,015	281,511	125,483	1,456,835	183,206	475,170	285,102	998,724	19,413	215,847
New Jersey	2,819,768	25,252,294	4,146,623	7,587,545	4,552,527	16,835,638	347,154	3,881,963	1,502,725	19,704,807	3,248,258	5,703,600	3,422,160	13,158,331	276,884	3,077,184
New Mexico	333,941	2,169,582	375,264	975,826	585,496	1,309,119	23,895	275,533	196,734	1,756,072	298,144	796,151	477,691	1,053,111	19,352	222,010
New York	7,204,512	64,514,152	12,570,253	18,907,046	11,344,228	41,493,948	874,858	9,789,408	3,634,072	47,294,663	9,397,175	13,797,951	8,278,771	30,112,298	644,259	7,185,865
North Carolina	1,749,352	11,769,310	2,019,468	4,823,009	2,893,805	7,117,138	130,293	1,496,486	992,597	9,325,573	1,572,290	3,670,786	2,202,472	5,684,864	106,029	1,208,256
North Dakota	219,437	1,333,854	210,952	638,889	383,333	789,910	13,686	155,464	130,454	1,075,550	169,994	528,166	316,900	628,662	11,107	124,266
Ohio	4,072,287	33,357,610	4,678,803	10,980,337	6,588,202	22,449,195	442,731	4,963,915	2,278,295	26,359,168	3,642,018	8,586,786	5,152,072	17,716,064	353,787	3,947,519
Oklahoma	876,860	6,086,160	1,022,212	2,470,049	1,482,029	3,763,321	70,732	806,372	552,081	5,070,435	834,676	2,017,205	1,210,323	3,143,265	59,689	677,417
Oregon	783,705	6,030,235	1,026,073	2,128,564	1,277,138	3,841,252	72,718	819,428	466,590	4,857,723	825,406	1,722,182	1,033,309	3,080,632	58,961	659,117
Pennsylvania	4,569,714	35,390,223	5,355,264	11,833,795	7,100,277	23,385,614	459,861	5,163,902	2,440,495	27,024,594	4,084,413	8,976,004	5,385,602	17,772,821	354,682	3,959,547
Rhode Island	367,882	2,676,574	401,713	971,755	583,053	1,756,450	34,009	386,769	172,077	1,976,472	297,973	721,113	432,668	1,296,182	25,802	289,290
South Carolina	844,622	5,322,754	913,351	2,278,595	1,367,157	3,171,277	56,795	655,746	441,606	4,180,943	709,310	1,684,378	1,010,627	2,519,137	46,112	526,641
South Dakota	239,439	1,391,924	217,937	717,111	430,267	811,865	14,310	162,352	138,617	1,124,339	169,274	583,092	349,855	648,189	11,524	130,411
Tennessee	1,338,285	9,061,719	1,429,627	3,676,027	2,205,616	5,627,484	106,223	1,220,807	809,876	7,321,334	1,131,182	2,873,907	1,724,344	4,589,387	87,518	1,001,056
Texas	3,949,350	28,832,853	4,498,751	11,111,584	6,666,950	18,512,952	367,781	4,139,124	2,393,410	23,412,262	3,608,685	8,880,557	5,328,334	15,014,246	299,413	3,348,093
Utah	355,184	2,582,752	518,763	1,081,125	648,675	1,462,971	26,083	298,845	212,322	2,186,329	434,848	877,362	526,417	1,248,600	22,593	257,050
Vermont	165,669	1,145,290	187,168	456,355	273,813	708,817	13,112	148,163	82,067	863,414	140,616	326,648	195,989	538,566	10,294	114,330
Virginia	1,651,213	12,867,456	2,035,322	4,545,688	2,727,413	8,322,013	158,819	1,796,987	982,030	10,266,997	1,643,670	3,611,834	2,167,100	6,591,464	126,349	1,425,811
Washington	1,284,089	10,620,822	1,625,050	3,446,977	2,068,186	7,090,315	137,128	1,539,702	752,619	8,554,214	1,297,384	2,755,032	1,653,019	5,699,072	111,124	1,240,311
West Virginia	568,098	3,882,756	501,130	1,579,488	947,693	2,527,249	46,312	529,256	347,094	3,128,741	391,611	1,289,222	773,533	2,024,945	37,025	422,168
Wisconsin	1,664,977	12,675,790	2,100,905	4,594,481	2,756,689	8,079,861	151,771	1,699,651	947,973	10,123,816	1,694,540	3,677,320	2,206,392	6,384,206	121,283	1,350,422
Wyoming	123,989	874,576	129,276	356,236	213,742	560,170	10,458	117,900	86,639	738,381	111,418	305,664	183,398	463,281	8,461	95,628
Puerto Rico[1]	35,548	190,424	34,635	134,353	80,612	85,655	1,270	12,007	24,751	153,718	28,338	117,425	70,455	63,580	881	8,517
Office of International Operations[2]	182,262	1,414,617	202,015	533,340	320,004	956,037	22,738	204,402	105,422	1,060,053	148,463	408,177	244,906	716,752	17,340	151,364
REGION																
Central	10,839,779	88,527,943	13,015,693	29,749,007	17,849,404	58,778,117	1,151,655	12,935,487	6,221,330	70,603,418	10,287,726	23,551,249	14,130,749	46,736,601	927,502	10,364,764
Mid-Atlantic	11,177,152	91,564,252	14,591,414	29,561,777	17,737,066	60,451,552	1,206,619	13,554,054	6,005,327	70,385,987	11,264,888	22,346,045	13,407,627	46,316,525	937,906	10,476,818
Midwest	11,399,277	89,788,690	14,118,257	31,434,308	18,860,585	58,462,182	1,151,051	12,902,644	6,403,817	70,587,856	11,103,869	24,651,534	14,790,920	45,665,802	908,898	10,130,249
North-Atlantic	12,059,592	104,546,370	19,081,937	31,554,526	18,932,716	67,971,650	1,410,489	15,797,541	6,100,174	77,461,077	14,274,000	23,255,778	13,953,467	49,990,269	1,053,732	11,750,861
Southeast	9,557,316	66,434,961	11,553,008	26,554,712	15,932,827	40,669,067	773,263	8,850,193	5,591,108	53,141,588	9,153,492	20,601,271	12,360,763	32,663,744	628,604	7,154,486
Southwest	8,634,918	61,488,543	10,066,874	24,331,025	14,598,615	38,645,131	746,154	8,462,248	5,244,653	50,117,890	8,094,581	19,554,164	11,732,498	31,434,023	610,485	6,884,460
Western	11,959,070	99,645,818	19,240,704	32,359,429	19,415,657	62,797,183	1,230,037	13,850,176	6,752,983	77,543,249	15,013,975	25,156,044	15,093,626	48,531,616	956,303	10,710,288
Other areas[3]	217,810	1,605,039	236,650	667,693	400,616	1,041,690	24,008	216,410	130,173	1,213,770	176,801	525,602	315,361	780,332	18,221	159,881

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

Table 5.3—RETURNS, ADJUSTED GROSS INCOME, AND TAX BY MARITAL STATUS AND BY STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

States and regions	Separate returns of husbands and wives								Returns of heads of households and surviving spouses							
	Number of returns	Adjusted gross income	Total deductions	Exemptions		Taxable income	Surcharge	Income tax after credits	Number of returns	Adjusted gross income	Total deductions	Exemptions		Taxable income	Surcharge	Income tax after credits
				Number	Amount							Number	Amount			
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
United States, total	2,722,158	12,668,682	1,789,164	5,862,299	3,517,380	7,771,327	152,015	1,688,330	3,167,214	18,677,022	3,577,979	8,152,982	4,891,789	10,758,307	197,789	2,297,692
STATE																
Alabama	46,074	152,198	28,079	112,722	67,633	68,526	1,089	13,105	49,773	242,424	45,550	130,121	78,073	122,848	2,101	25,086
Alaska	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Arizona	20,613	109,346	11,361	39,533	23,720	75,778	1,527	15,777	19,888	111,627	19,899	49,342	29,605	64,040	1,187	14,587
Arkansas	22,772	67,284	5,863	39,435	23,661	39,651	688	7,850	21,536	85,754	18,700	63,714	38,228	45,627	931	10,542
California	240,423	1,509,010	305,589	497,037	298,222	931,693	20,897	230,310	319,246	2,070,658	486,422	876,677	526,006	1,115,533	20,460	238,796
Colorado	19,161	86,749	13,532	38,980	23,388	54,129	969	11,163	22,359	137,274	29,338	63,934	38,361	70,971	1,279	14,893
Connecticut	36,900	173,407	23,145	75,912	45,547	112,053	2,287	26,543	58,025	417,322	70,295	131,280	78,768	276,320	5,587	62,869
Delaware	8,486	66,067	6,546	10,840	6,504	53,058	1,369	14,236	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
District of Columbia	28,520	126,989	13,896	59,643	35,786	83,630	1,719	17,501	19,127	121,899	21,675	50,985	30,591	71,244	1,285	15,395
Florida	72,620	307,675	51,190	164,540	98,724	169,540	3,289	36,971	121,993	631,327	137,591	277,313	166,387	355,381	6,635	76,862
Georgia	82,690	276,242	33,423	195,750	117,450	144,307	2,313	27,185	90,561	427,970	97,507	235,071	141,043	211,969	3,298	41,030
Hawaii	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	8,556	60,858	10,411	22,529	13,517	39,678	820	9,532
Idaho	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Illinois	144,989	730,334	75,386	324,631	194,779	477,604	9,215	100,682	199,054	1,256,654	218,213	538,005	322,803	739,733	13,838	159,502
Indiana	53,287	214,943	24,876	148,124	88,874	119,037	2,054	22,433	74,530	475,720	78,356	203,588	122,152	286,590	4,954	57,238
Iowa	28,946	73,571	6,339	50,045	30,027	45,561	740	8,385	23,568	149,955	21,344	66,110	39,666	92,905	1,796	19,896
Kansas	16,942	75,447	11,310	23,037	13,822	51,590	994	11,004	16,458	75,600	16,769	58,040	34,824	32,147	556	6,966
Kentucky	43,992	162,197	17,975	116,377	69,826	90,071	1,445	16,275	40,001	187,898	29,678	83,345	50,007	111,467	1,913	23,115
Louisiana	40,848	218,920	29,288	97,180	58,308	134,729	2,939	32,817	63,844	296,740	65,477	162,456	97,473	149,800	2,395	30,623
Maine	15,138	43,406	4,760	30,048	18,029	21,216	246	3,198	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Maryland	86,408	412,409	72,534	202,792	121,675	228,400	4,125	47,554	62,376	429,531	74,858	183,822	110,294	255,492	4,874	55,848
Massachusetts	77,812	382,984	50,750	160,608	96,365	244,613	4,501	50,032	83,005	560,349	109,770	197,036	118,221	339,893	6,236	70,853
Michigan	90,469	469,082	64,463	186,726	112,036	307,011	6,194	69,698	107,925	752,815	131,472	286,163	171,698	460,458	8,988	101,839
Minnesota	36,552	108,678	27,062	79,055	47,433	49,134	768	9,400	28,659	172,227	32,493	68,609	41,166	100,279	1,782	20,724
Mississippi	28,782	71,021	12,290	80,563	48,338	19,286	190	3,167	25,867	122,914	31,328	78,631	47,179	55,352	991	11,167
Missouri	55,167	229,561	25,115	97,906	58,744	151,640	2,826	31,935	67,479	362,436	68,839	176,193	105,716	200,855	3,685	43,137
Montana	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,439	33,564	5,339	18,967	11,381	17,265	251	3,160
Nebraska	10,666	34,882	1,548	30,400	18,240	19,124	293	3,413	13,319	70,245	18,781	38,359	23,016	28,470	346	5,467
Nevada	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	13,639	110,979	17,575	34,661	20,797	73,203	1,925	20,949
New Hampshire	11,303	50,479	5,371	17,353	10,412	35,079	612	6,932	12,883	72,033	11,830	40,806	24,484	36,774	611	7,780
New Jersey	115,480	547,401	70,910	216,686	130,012	355,359	6,508	72,695	160,260	998,686	179,816	421,191	252,715	588,663	10,600	124,496
New Mexico	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	43,315	8,847	24,585	14,751	24,638	434	4,964
New York	308,461	1,714,747	305,528	701,629	420,977	1,018,240	20,990	229,337	420,784	2,793,368	556,131	1,044,151	626,490	1,664,050	32,354	369,170
North Carolina	117,807	413,163	55,625	281,782	169,069	219,473	3,487	40,868	98,570	468,163	86,418	243,710	146,226	248,478	3,876	47,529
North Dakota	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Ohio	130,416	563,681	49,368	243,786	146,272	379,448	6,733	74,859	163,254	877,860	155,848	402,654	241,592	510,938	9,475	110,099
Oklahoma	24,917	70,660	9,519	59,684	35,810	34,135	544	6,645	35,726	172,071	40,027	95,940	57,564	87,891	1,468	17,084
Oregon	16,469	80,978	11,943	28,087	16,852	52,952	981	10,677	18,347	139,248	27,029	50,770	30,462	84,213	1,653	18,850
Pennsylvania	175,440	756,875	84,429	370,887	222,532	469,282	8,624	97,400	170,566	1,069,280	180,168	409,911	245,947	668,728	12,557	143,605
Rhode Island	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	18,556	91,500	11,369	47,622	28,573	51,559	684	10,297
South Carolina	48,609	153,967	24,216	99,491	59,695	78,497	1,250	15,776	42,467	183,814	36,624	115,672	69,403	94,258	1,601	19,034
South Dakota	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Tennessee	63,662	200,936	22,795	143,939	86,363	104,385	1,656	19,070	77,701	382,488	78,583	186,658	111,995	200,763	3,421	40,410
Texas	114,498	614,666	67,021	261,717	157,030	410,952	9,775	105,849	181,222	949,376	154,162	474,526	284,715	552,071	9,576	113,742
Utah	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Vermont	(*)	(*)	(*)	18,725	11,235	25,887	478	5,307	9,859	48,049	8,455	26,753	16,052	24,736	339	4,677
Virginia	120,343	504,884	56,905	225,000	135,000	325,555	5,562	63,992	63,016	327,708	61,401	144,783	86,870	190,735	3,266	38,748
Washington	27,434	193,691	26,063	50,191	30,115	139,207	3,309	36,380	31,618	190,453	33,293	79,981	47,989	117,002	2,008	22,800
West Virginia	16,123	43,552	6,556	37,810	22,686	18,806	272	3,563	18,242	99,038	14,493	49,645	29,787	57,998	1,180	13,086
Wisconsin	42,565	190,752	17,507	83,231	49,939	127,334	2,205	23,971	34,329	186,450	33,568	93,621	56,173	109,205	2,017	23,579
Wyoming	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Puerto Rico[1]	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Office of International Operations[2]	21,088	120,300	12,481	49,997	29,998	84,396	2,139	17,939	5,417	34,490	6,777	16,277	9,766	18,902	423	3,800
REGION																
Central	334,287	1,453,454	163,238	732,823	439,694	914,373	16,697	186,828	403,952	2,393,333	409,846	1,025,395	615,237	1,427,451	26,507	305,378
Mid-Atlantic	534,677	2,414,625	305,220	1,085,848	651,509	1,515,284	27,907	313,378	475,771	2,956,675	519,717	1,212,023	727,214	1,781,837	32,799	380,517
Midwest	326,825	1,396,164	156,512	679,447	407,668	888,485	16,356	181,263	371,438	2,229,071	399,840	997,114	598,269	1,288,576	23,838	276,412
North-Atlantic	463,904	2,444,997	402,167	1,017,514	610,508	1,480,033	29,579	326,673	609,070	4,005,386	771,286	1,504,467	902,680	2,404,451	45,990	527,835
Southeast	460,244	1,575,202	227,618	1,078,787	647,272	804,013	13,275	156,141	506,932	2,459,100	513,602	1,267,176	760,306	1,289,047	21,923	261,117
Southwest	248,717	1,202,008	145,454	539,713	323,828	773,698	16,886	186,148	355,981	1,765,012	334,649	948,926	569,355	965,531	16,720	199,718
Western	330,382	2,058,537	376,135	672,068	403,241	1,311,041	29,176	319,956	437,622	2,826,982	620,500	1,179,527	707,717	1,578,296	29,516	342,586
Other areas[3]	23,122	123,695	12,820	56,099	33,659	84,396	2,139	17,939	6,448	41,461	8,533	18,354	11,012	23,115	494	4,126

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

Table 5.3—RETURNS, ADJUSTED GROSS INCOME, AND TAX BY MARITAL STATUS AND BY STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

States and regions	Returns of single persons not heads of households or surviving spouses							
	Number of returns	Adjusted gross income	Total deductions	Exemptions		Taxable income	Surcharge	Income tax after credits
				Number	Amount			
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
United States, total	27,505,977	101,181,084	17,168,073	32,555,509	19,533,306	68,168,036	1,301,826	14,950,929
STATE								
Alabama	280,211	822,620	147,854	323,944	194,366	531,811	9,593	112,191
Alaska	32,234	168,486	23,148	36,420	21,852	129,525	2,668	29,718
Arizona	199,461	680,889	124,722	239,684	143,810	437,319	8,238	94,557
Arkansas	187,982	504,716	95,341	224,887	134,932	307,107	5,425	64,471
California	2,950,105	12,193,659	2,382,902	3,588,973	2,153,384	8,075,706	154,580	1,773,861
Colorado	297,439	889,088	163,066	345,574	207,344	581,885	10,453	122,884
Connecticut	517,485	2,228,631	396,313	595,658	357,395	1,551,016	31,494	356,927
Delaware	89,553	357,993	65,841	109,640	65,784	238,486	5,118	57,348
District of Columbia	140,393	709,745	112,488	173,503	104,102	507,834	10,907	122,902
Florida	828,094	2,920,713	500,713	1,010,751	606,451	1,933,845	38,524	445,033
Georgia	476,446	1,549,670	260,997	557,680	334,608	1,029,343	18,692	215,975
Hawaii	134,919	444,783	71,759	157,611	94,567	292,334	5,392	62,824
Idaho	70,396	156,354	28,098	78,899	47,339	90,419	1,451	18,113
Illinois	1,708,301	7,040,104	1,059,894	2,036,686	1,222,012	4,962,315	98,379	1,115,449
Indiana	670,260	2,302,916	359,870	782,086	469,252	1,557,673	27,689	320,878
Iowa	403,302	1,309,952	213,041	485,592	291,355	863,628	15,201	177,548
Kansas	298,289	868,294	146,013	360,430	216,258	554,599	9,808	114,227
Kentucky	325,449	1,011,689	166,757	378,102	226,861	661,654	11,640	135,662
Louisiana	327,356	1,078,766	205,020	385,076	231,046	717,215	13,285	154,568
Maine	132,490	419,619	76,308	162,949	97,769	262,047	4,672	54,343
Maryland	621,091	2,430,483	396,023	747,586	448,552	1,669,259	31,180	363,718
Massachusetts	1,016,841	4,083,688	663,416	1,190,295	714,177	2,830,777	54,328	619,209
Michigan	1,197,540	4,594,808	708,217	1,329,430	797,658	3,212,118	61,048	700,098
Minnesota	574,149	1,903,742	303,407	666,671	400,003	1,268,994	22,922	265,764
Mississippi	174,917	442,667	103,327	237,795	142,677	240,607	4,294	50,849
Missouri	586,463	1,964,398	316,719	710,872	426,523	1,305,486	25,576	295,517
Montana	96,943	325,040	55,535	111,692	67,015	212,972	3,628	42,186
Nebraska	208,037	716,234	130,222	251,737	151,042	470,074	8,934	103,210
Nevada	68,707	295,339	45,933	77,817	46,690	214,083	4,686	53,117
New Hampshire	141,731	409,143	69,172	190,540	114,324	248,305	4,379	50,951
New Jersey	1,041,303	4,001,401	647,638	1,246,068	747,641	2,733,284	53,161	607,588
New Mexico	118,027	319,987	61,715	141,209	84,725	196,050	3,397	40,720
New York	2,841,195	12,711,375	2,311,419	3,363,315	2,017,989	8,699,359	177,255	2,005,036
North Carolina	540,378	1,562,411	305,135	626,731	376,039	964,323	16,899	199,833
North Dakota	84,919	237,366	37,798	103,416	62,050	147,144	2,299	28,085
Ohio	1,500,322	5,556,901	831,571	1,747,111	1,048,267	3,842,746	72,736	831,439
Oklahoma	264,139	772,996	137,989	297,220	178,332	498,030	9,031	105,226
Oregon	282,299	952,287	161,695	327,525	196,515	623,454	11,124	130,785
Pennsylvania	1,783,213	6,539,474	1,006,254	2,076,993	1,246,196	4,474,785	83,996	963,350
Rhode Island	170,374	571,885	86,541	189,781	113,869	385,765	7,060	81,857
South Carolina	311,940	804,029	143,201	379,054	227,432	479,386	7,832	94,296
South Dakota	91,916	229,033	41,665	110,930	66,558	142,561	2,383	27,469
Tennessee	387,046	1,156,962	197,068	471,523	282,914	732,949	13,627	160,271
Texas	1,260,220	3,856,548	668,883	1,494,784	896,870	2,535,683	49,017	571,441
Utah	130,601	317,750	67,992	171,396	102,838	165,385	2,590	31,975
Vermont	66,328	190,571	31,315	84,229	50,537	119,628	2,002	23,849
Virginia	485,824	1,767,868	273,347	564,071	338,443	1,214,258	23,643	268,435
Washington	472,418	1,682,463	268,310	561,773	337,064	1,135,033	20,687	240,210
West Virginia	186,639	611,426	88,470	202,811	121,687	425,501	7,836	90,439
Wisconsin	640,110	2,174,772	355,290	740,309	444,185	1,459,116	26,266	301,678
Wyoming	32,115	113,237	14,165	39,042	23,425	81,311	1,647	18,385
Puerto Rico[1]	7,732	26,340	4,202	8,749	5,249	17,863	319	3,164
Office of International Operations[2]	50,335	199,773	34,294	58,889	35,333	135,986	2,835	31,300
REGION								
Central	3,880,210	14,077,739	2,154,884	4,439,540	2,663,724	9,699,692	180,949	2,078,518
Mid-Atlantic	4,161,377	15,806,964	2,501,590	4,917,861	2,950,717	10,837,907	208,006	2,383,341
Midwest	4,297,197	15,575,598	2,458,036	5,106,213	3,063,728	10,619,318	201,959	2,314,720
North-Atlantic	4,886,444	20,614,911	3,634,484	5,776,767	3,466,060	14,096,896	281,190	3,192,173
Southeast	2,999,032	9,259,072	1,658,296	3,607,478	2,164,487	5,912,263	109,460	1,278,450
Southwest	2,785,567	8,403,632	1,492,191	3,288,222	1,972,933	5,471,879	102,062	1,191,922
Western	4,438,083	17,217,050	3,230,094	5,351,790	3,211,074	11,376,231	215,043	2,477,346
Other areas[3]	58,067	226,113	38,497	67,638	40,583	153,849	3,154	34,464

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

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

[1]Returns of bona fide residents of Puerto Rico, whether U. S. citizens or aliens.

[2]Returns of U. S. citizens residing in Panama Canal Zone, Virgin Islands or abroad.

[3]Puerto Rico and Office of International Operations.

NOTE: Amount detail may not add to total because of rounding.

Table 5.4 —NUMBER OF RETURNS, NUMBER OF EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY STATES AND REGIONS

[Taxable and nontaxable returns]

Geographic Class I	Number of returns	Exemptions						Number of returns by number of exemptions *other* than age or blindness		
		Total	For taxpayers	For age 65 or over		Taxpayers' dependents		All returns		
				Number of returns	Number of exemptions	Number of returns	Number of exemptions	Total	One	Two
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total	75,844,914	206,212,477	118,645,869	7,184,811	9,287,581	33,154,038	78,115,365	75,844,914	28,130,383	17,221,040
STATE										
Alabama	1,054,293	3,050,596	1,741,643	66,891	86,811	535,735	1,221,847	1,054,293	296,549	255,027
Alaska	90,953	247,632	145,276	(*)	(*)	40,694	97,544	90,953	33,952	16,789
Arizona	614,078	1,755,168	989,755	51,595	68,650	283,571	695,177	614,078	203,467	143,410
Arkansas	611,567	1,678,089	992,912	65,894	83,273	271,265	598,136	611,567	199,512	156,551
California	7,841,121	20,983,279	12,191,630	654,499	843,006	3,440,924	7,936,094	7,841,121	2,911,545	1,774,042
Colorado	812,777	2.191,090	1,288,643	82,565	105,415	346,284	795,116	812,777	299,560	183,274
Connecticut	1,325,997	3,469,778	2,040,481	144,958	193,402	542,272	1,229,950	1,325,997	536,378	298,970
Delaware	207,247	521,500	316,111	17,985	23,672	85,806	181,714	207,247	86,443	44,775
District of Columbia	291,010	666,850	397,149	29,717	38,262	106,581	228,261	291,010	143,015	66,380
Florida	2,458,112	6,755,122	3,905,198	341,224	473,636	1,061,837	2,369,527	2,458,112	844,813	645,012
Georgia	1,517,080	4,198,897	2,400,301	90,877	114,739	729,841	1,683,237	1,517,080	495,340	360,457
Hawaii	290,251	737,143	432,040	17,160	20,932	118,031	284,113	290,251	132,125	46,890
Idaho	247,373	735,938	411,055	23,915	30,214	106,891	294,259	247,373	73,288	73,150
Illinois	4,513,698	12,262,366	6,995,276	496,751	628,512	1,904,227	4,633,388	4,513,698	1,737,247	1,017,625
Indiana	1,899,073	5,285,466	3,011,131	182,220	232,559	849,567	2,038,597	1,899,073	669,321	444,313
Iowa	1,062,733	2,953,156	1,674,941	146,055	194,662	427,229	1,080,015	1,062,733	420,995	226,376
Kansas	831,773	2,311,444	1,332,565	104,539	142,516	351,461	834,224	831,773	304,041	187,600
Kentucky	1,045,151	2,986,011	1,689,683	83,915	105,957	502,906	1,187,695	1,045,151	336,115	254,383
Louisiana	1,094,658	3,236,707	1,765,436	67,408	88,979	566,026	1,381,011	1,094,658	337,779	227,273
Maine	370,888	1,068,243	591,579	46,783	61,486	167,212	415,082	370,888	133,927	79,513
Maryland	1,638,200	4,406,399	2,513,612	108,583	126,883	751,940	1,762,161	1,638,200	619,191	332,796
Massachusetts	2,333,244	5,957,480	3,493,190	272,183	349,543	890,684	2,111,608	2,333,244	1,045,091	477,853
Michigan	3,255,170	8,917,705	5,123,121	244,095	330,728	1,405,816	3,462,441	3,255,170	1,224,766	703,647
Minnesota	1,419,059	3,948,633	2,207,142	163,202	207,611	588,523	1,528,677	1,419,059	577,788	290,945
Mississippi	595,572	1,772,466	967,201	46,045	57,438	319,844	745,822	595,572	165,393	136,956
Missouri	1,710,229	4,724,060	2,717,622	184,050	235,217	726,948	1,769,805	1,710,229	614,132	407,212
Montana	252,647	707,274	399,924	21,256	28,046	110,944	279,302	252,647	92,721	56,861
Nebraska	569,705	1,595,612	911,613	93,717	125,958	222,286	557,791	569,705	211,378	142,398
Nevada	199,669	536,329	311,959	12,576	15,160	93,646	209,190	199,669	70,487	43,529
New Hampshire	291,400	723,869	416,821	37,655	42,365	104,653	264,252	291,400	143,713	49,653
New Jersey	2,819,768	7,587,545	4,326,883	298,781	392,192	1,234,750	2,867,366	2,819,768	1,066,541	666,888
New Mexico	333,941	975,826	530,675	30,936	36,466	162,127	408,348	333,941	123,505	57,969
New York	7,204,512	18,907,046	10,873,562	825,565	1,019,030	3,031,658	6,992,916	7,204,512	2,950,286	1,571,033
North Carolina	1,749,352	4,823,009	2,760,242	105,024	136,385	855,214	1,921,400	1,749,352	588,605	384,354
North Dakota	219,437	638,889	350,399	29,659	40,513	88,422	247,977	219,437	85,655	45,749
Ohio	4,072,287	10,980,337	6,365,127	354,608	464,708	1,738,440	4,145,439	4,072,287	1,546,794	922,889
Oklahoma	876,863	2,470,049	1,436,405	80,014	99,602	417,213	932,178	876,863	272,375	206,234
Oregon	783,705	2,128,564	1,250,295	90,472	116,388	319,393	760,023	783,705	287,332	196,064
Pennsylvania	4,569,714	11,833,795	7,038,785	391,379	516,227	1,860,072	4,267,477	4,569,714	1,837,623	1,034,855
Rhode Island	367,882	971,755	540,985	34,848	45,817	145,750	382,296	367,882	171,598	68,408
South Carolina	844,622	2,278,595	1,291,544	65,437	77,202	383,971	908,915	844,622	330,293	161,161
South Dakota	239,439	717,111	378,866	36,151	49,423	102,401	288,822	239,439	93,121	48,154
Tennessee	1,338,285	3,676,027	2,161,773	84,490	109,384	659,134	1,395,485	1,338,285	399,360	340,067
Texas	3,949,350	11,111,584	6,356,385	324,993	434,795	1,855,873	4,306,779	3,949,350	1,274,332	959,358
Utah	355,184	1,081,125	567,846	29,587	35,723	169,321	477,020	355,184	125,029	67,127
Vermont	165,669	456,355	249,418	20,570	25,286	69,436	181,504	165,669	66,668	40,263
Virginia	1,651,213	4,545,688	2,645,944	110,507	141,040	783,282	1,749,653	1,651,213	536,391	402,804
Washington	1,284,089	3,446,977	2,038,662	108,282	147,547	545,787	1,259,016	1,284,089	465,061	308,828
West Virginia	568,098	1,579,488	918,827	37,377	47,361	254,780	613,070	568,098	192,937	134,423
Wisconsin	1,664,977	4,594,481	2,620,941	188,919	243,941	659,413	1,725,118	1,664,977	657,986	373,993
Wyoming	123,989	356,236	211,131	21,668	29,348	51,256	115,757	123,989	31,234	45,257
Puerto Rico[1]	35,548	134,353	60,299	2,291	3,307	22,979	70,747	35,548	8,749	4,836
Office of International Operations[2]	182,262	533,340	295,865	12,057	15,452	89,722	222,023	182,262	58,836	36,666
REGION										
Central	10,839,779	29,749,007	17,107,889	902,215	1,181,313	4,751,509	11,447,242	10,839,779	3,969,933	2,459,655
Mid-Atlantic	11,177,152	29,561,777	17,238,484	956,952	1,238,276	4,822,431	11,056,632	11,177,152	4,289,204	2,548,498
Midwest	11,399,277	31,434,308	17,856,800	1,338,504	1,725,837	4,719,449	11,831,593	11,399,277	4,398,302	2,552,452
North-Atlantic	12,059,592	31,554,526	18,206,036	1,382,562	1,736,929	4,951,665	11,577,608	12,059,592	5,047,661	2,585,693
Southeast	9,557,316	26,554,712	15,227,902	799,988	1,055,595	4,545,576	10,246,233	9,557,316	3,120,353	2,283,034
Southwest	8,634,918	24,331,025	13,914,152	778,017	1,020,394	4,021,505	9,371,549	8,634,918	2,842,338	2,023,516
Western	11,959,070	32,359,429	18,738,442	1,012,225	1,310,478	5,229,202	12,291,738	11,959,070	4,395,007	2,726,690
Other areas[3]	217,810	667,693	356,164	14,348	18,759	112,701	292,770	217,810	67,585	41,502

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

Table 5.4—NUMBER OF RETURNS, NUMBER OF EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

Geographic Class I	Number of returns by number of exemptions *other* than age or blindness—Continued										
	All returns—Continued				Joint returns						
	Three	Four	Five	Six or more	Total	One	Two	Three	Four	Five	Six or more
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
United States, total	9,688,822	9,343,662	5,794,604	5,666,403	42,449,565	12,630	14,425,373	8,402,333	8,667,731	5,507,772	5,433,726
STATES											
Alabama	177,187	157,508	85,740	82,282	678,235	-	218,801	158,865	143,073	82,178	75,318
Alaska	15,552	10,668	(*)	(*)	52,559	-	16,307	12,023	10,239	(*)	(*)
Arizona	82,082	80,744	48,809	55,566	374,116	-	127,040	70,109	75,546	48,038	53,383
Arkansas	83,825	89,210	44,711	37,758	379,277	-	138,746	79,536	84,228	40,756	36,011
California	1,056,419	952,854	613,884	532,377	4,331,347	-	1,482,056	885,916	878,176	578,654	506,545
Colorado	103,278	113,858	57,587	55,220	473,818	-	166,923	91,361	104,716	57,539	53,279
Connecticut	159,650	149,393	98,125	83,481	713,587	(*)	247,326	145,988	143,603	92,419	82,569
Delaware	22,372	27,305	15,959	10,393	108,782	-	34,998	20,441	27,076	15,955	10,312
District of Columbia	29,948	24,131	13,664	13,872	102,570	-	39,830	21,011	16,182	13,661	12,286
Florida	342,850	301,251	153,943	170,243	1,435,405	(*)	550,783	288,841	279,984	149,093	165,031
Georgia	196,492	227,147	137,552	100,092	867,283	-	283,628	157,768	207,503	124,055	94,429
Hawaii	34,856	33,865	18,398	24,117	141,789	-	40,095	30,503	30,722	18,371	22,098
Idaho	20,418	28,795	25,901	25,821	163,682	-	67,194	15,971	28,795	25,901	25,821
Illinois	534,725	528,403	336,729	358,969	2,461,354	(*)	865,016	445,880	435,345	318,126	345,060
Indiana	246,037	218,534	170,806	150,062	1,100,996	(*)	376,499	213,772	202,638	164,925	141,483
Iowa	115,951	127,074	85,330	87,007	606,917	-	209,411	107,228	121,073	84,506	84,699
Kansas	110,479	104,204	62,385	63,064	500,084	-	175,912	104,900	98,222	60,087	60,963
Kentucky	142,978	133,618	77,877	100,180	635,709	-	204,026	136,623	120,369	77,676	97,015
Louisiana	166,992	172,869	89,598	100,147	662,610	-	186,976	137,054	156,099	86,014	96,467
Maine	43,158	44,821	34,352	35,117	217,302	-	68,122	38,143	41,563	34,352	35,117
Maryland	223,416	207,023	130,982	124,792	868,325	-	264,941	181,457	189,323	117,874	114,730
Massachusetts	249,089	232,273	175,599	153,339	1,155,586	-	398,985	222,073	219,157	167,077	148,294
Michigan	413,099	387,842	243,951	281,865	1,859,236	-	620,823	360,214	370,232	229,874	278,093
Minnesota	148,844	146,716	109,721	145,045	779,699	-	247,601	139,319	140,823	108,690	143,261
Mississippi	101,925	88,302	50,316	52,680	366,006	-	109,981	87,301	79,281	43,724	45,719
Missouri	216,814	211,655	124,984	135,432	1,001,120	-	364,858	187,199	199,753	119,931	129,379
Montana	31,463	28,162	16,065	27,375	147,275	-	48,982	29,838	25,471	15,848	27,136
Nebraska	60,774	66,962	46,206	41,987	337,633	-	135,330	54,990	61,466	44,596	41,301
Nevada	30,391	27,960	15,384	11,918	110,634	(*)	35,536	21,576	26,346	15,319	11,906
New Hampshire	32,271	30,202	13,833	21,728	125,433	-	43,034	23,348	26,833	12,281	19,987
New Jersey	335,464	320,514	239,885	190,476	1,502,725	(*)	516,184	279,844	295,459	230,712	178,935
New Mexico	53,692	35,432	28,704	34,639	196,734	-	48,309	53,067	33,713	28,704	32,941
New York	807,989	884,894	529,645	460,665	3,634,072	(*)	1,209,580	672,793	807,139	503,911	438,696
North Carolina	251,488	264,657	147,084	113,164	992,597	-	299,722	209,586	252,336	131,124	99,330
North Dakota	20,290	22,547	18,966	26,230	130,454	-	44,996	19,776	22,404	17,048	26,230
Ohio	516,303	460,614	306,517	319,170	2,278,295	-	781,559	458,696	431,192	294,765	312,083
Oklahoma	148,105	107,227	77,034	65,888	552,081	-	185,350	123,328	106,454	74,701	62,248
Oregon	87,407	102,848	49,756	60,298	466,590	-	176,980	83,114	97,412	48,982	60,103
Pennsylvania	559,523	526,192	322,183	289,338	2,440,495	-	859,090	510,439	491,299	302,768	276,899
Rhode Island	39,713	41,089	23,320	23,754	172,077	-	50,534	38,089	38,744	21,646	23,064
South Carolina	104,879	110,101	74,367	63,821	441,606	-	129,574	87,271	94,857	72,227	57,677
South Dakota	21,260	30,855	15,362	30,687	138,617	-	43,107	20,865	29,126	15,362	30,157
Tennessee	218,244	202,513	95,310	82,791	809,876	-	272,844	186,881	180,716	93,137	76,298
Texas	564,642	543,298	308,448	299,272	2,393,410	(*)	814,680	497,833	500,298	293,133	285,667
Utah	41,137	47,225	27,232	47,434	212,322	-	60,494	36,368	42,665	27,232	45,565
Vermont	12,902	16,735	13,216	15,885	82,067	-	29,565	12,721	14,730	9,244	15,807
Virginia	235,084	227,265	128,525	121,144	982,030	(*)	325,700	203,649	210,069	121,595	120,692
Washington	176,233	151,835	89,131	93,001	752,619	-	271,287	161,624	146,064	83,293	90,351
West Virginia	77,224	79,250	36,692	47,572	347,094	-	118,568	73,043	73,801	34,529	47,153
Wisconsin	182,442	167,733	125,951	156,872	947,973	-	341,901	170,235	160,763	119,690	155,384
Wyoming	14,080	16,654	9,572	7,192	86,639	-	41,033	12,241	16,639	9,569	7,157
Puerto Rico[1]	3,073	4,065	7,055	7,770	24,751	-	3,820	3,058	4,065	6,038	7,770
Office of International Operations[2]	24,313	26,770	16,791	18,886	105,422	-	30,736	18,564	23,443	15,375	17,304
REGION											
Central	1,395,641	1,279,858	835,843	898,849	6,221,330	1,679	2,101,475	1,242,348	1,198,232	801,769	875,827
Mid-Atlantic	1,405,807	1,332,430	851,198	750,015	6,005,327	1,916	2,040,743	1,216,841	1,229,408	802,565	713,854
Midwest	1,301,100	1,301,945	863,249	982,229	6,403,817	1,927	2,252,220	1,145,492	1,220,758	827,949	955,471
North-Atlantic	1,344,772	1,399,407	888,090	793,969	6,100,174	3,635	2,047,146	1,153,155	1,291,774	840,930	763,534
Southeast	1,393,065	1,351,479	744,312	665,073	5,591,108	1,673	1,865,333	1,176,513	1,238,249	695,538	613,802
Southwest	1,245,093	1,182,752	678,039	663,180	5,244,653	1,799	1,757,929	1,099,320	1,100,369	650,503	634,733
Western	1,575,958	1,464,956	910,027	886,432	6,752,983	(*)	2,325,971	1,347,042	1,361,433	867,105	851,431
Other areas[3]	27,386	30,835	23,846	26,656	130,173	-	34,556	21,622	27,508	21,413	25,074

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is notshown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Returns of bona fide residents of Puerto Rico, whether U. S. citizens or aliens.
[2]Returns of U. S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.
[3]Puerto Rico and Office of International Operations.

Table 5.5—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, AVERAGE INCOME, BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, ADJUSTED GROSS INCOME CLASSES, AND STATES

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Number of exemptions other than age or blindness and adjusted gross income classes	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)
	United States, total							Alabama						
All returns, total	75,844,914	42,449,565	196,761,234	[2]603,601,615	86,568,751	7,958	3,068	1,054,293	678,235	2,963,490	[2]7,244,608	901,512	6,872	2,445
Under $5,000	31,412,639	7,569,573	52,301,566	[2]69,059,728	4,675,823	2,198	1,320	482,275	178,477	1,024,327	[2]1,077,531	56,977	2,234	1,052
$5,000 under $10,000	22,654,931	15,057,576	66,614,417	168,263,148	18,211,327	7,427	2,526	348,388	287,890	1,142,410	2,609,041	259,828	7,489	2,284
$10,000 under $20,000	18,377,863	16,669,144	65,480,607	246,082,045	33,828,803	13,390	3,758	193,736	184,454	686,882	2,547,904	337,954	13,151	3,709
$20,000 under $50,000	2,989,189	2,780,186	10,864,277	81,652,162	16,047,632	27,316	7,516	26,325	24,105	96,456	713,777	140,394	27,114	7,400
$50,000 or more	410,292	373,086	1,500,367	38,544,532	13,805,166	93,944	25,690	3,569	3,309	13,415	296,355	106,359	83,035	22,091
Returns with one exemption, total	28,130,383	12,630	28,130,383	[2]102,824,188	15,385,947	3,655	3,655	296,549	-	296,549	[2]878,003	118,432	2,961	2,961
Under $5,000	20,991,720	10,957	20,991,720	[2]40,359,208	3,574,411	1,923	1,923	245,259	-	245,259	[2]435,886	38,338	1,777	1,777
$5,000 under $10,000	5,734,025	(*)	5,734,025	39,658,333	6,217,028	6,916	6,916	44,573	-	44,573	320,108	50,152	7,182	7,182
$10,000 under $20,000	1,229,516	-	1,229,516	15,529,027	3,091,432	12,630	12,630	5,174	-	5,174	69,986	13,644	13,527	13,527
$20,000 under $50,000	147,303	-	147,303	4,104,170	1,172,229	27,862	27,862	1,355	-	1,355	35,082	9,267	25,890	25,890
$50,000 or more	27,819	-	27,819	3,173,450	1,330,847	114,074	114,074	188	-	188	16,941	7,031	90,112	90,112
Returns with two exemptions, total	17,221,040	14,425,373	34,442,080	[2]159,305,976	25,424,252	9,251	4,625	255,027	218,801	510,054	[2]1,786,799	247,810	7,006	8,166
Under $5,000	5,562,428	4,069,769	11,124,856	[2]14,645,768	726,981	2,633	1,316	111,831	90,751	223,662	[2]264,937	12,371	2,369	1,185
$5,000 under $10,000	5,716,094	4,711,241	11,432,188	42,552,171	4,949,745	7,444	3,722	88,862	76,615	177,724	665,307	78,212	7,487	3,743
$10,000 under $20,000	4,991,230	4,732,094	9,982,460	67,275,443	10,476,243	13,479	6,739	47,213	44,923	94,426	607,175	91,548	12,860	6,430
$20,000 under $50,000	830,345	796,003	1,660,690	22,655,681	4,768,116	27,285	13,642	6,240	5,681	12,480	171,993	36,794	27,563	13,781
$50,000 or more	120,943	116,266	241,886	12,176,913	4,503,167	100,683	50,341	881	831	1,762	77,387	28,885	87,839	43,920
Returns with three exemptions, total	9,688,822	8,402,333	29,066,466	[2]98,383,114	14,358,033	10,154	3,385	177,187	158,865	531,561	[2]1,503,382	194,080	8,485	2,828
Under $5,000	2,097,848	1,388,666	6,293,544	[2]6,003,028	248,622	2,862	954	51,588	34,667	154,764	[2]132,738	3,901	2,573	858
$5,000 under $10,000	3,647,665	3,206,845	10,942,995	27,704,066	2,891,105	7,595	2,532	75,446	75,139	226,338	596,281	62,172	7,903	2,634
$10,000 under $20,000	3,361,621	3,240,986	10,084,863	45,037,044	6,390,307	13,397	4,466	44,489	43,405	133,467	591,791	82,738	13,302	4,434
$20,000 under $50,000	520,958	507,698	1,562,874	13,929,645	2,758,502	26,738	8,913	5,040	5,040	15,120	130,304	26,122	25,854	8,618
$50,000 or more	60,730	58,138	182,190	5,709,331	2,069,497	94,011	31,337	624	614	1,872	52,268	19,147	83,762	27,921
Returns with four exemptions, total	9,343,662	8,667,731	37,374,648	[2]106,283,538	14,621,335	11,375	2,844	157,508	143,073	630,032	[2]1,515,672	182,152	9,623	2,406
Under $5,000	1,365,959	989,155	5,463,836	[2]4,012,794	100,137	2,938	734	29,506	19,322	118,024	[2]85,903	1,608	2,911	728
$5,000 under $10,000	3,343,631	3,108,725	13,374,524	25,830,202	2,270,995	7,725	1,931	67,190	63,819	268,760	497,517	39,728	7,405	1,851
$10,000 under $20,000	3,923,345	3,869,712	15,693,380	52,747,870	6,789,668	13,445	3,361	53,773	53,039	215,092	704,355	88,799	13,099	3,275
$20,000 under $50,000	637,490	628,112	2,549,960	17,261,034	3,228,992	27,077	6,769	6,355	6,211	25,420	170,940	31,185	26,898	6,725
$50,000 or more	73,237	72,027	292,948	6,431,638	2,231,543	87,819	21,955	684	682	2,736	56,957	20,832	83,271	20,818
Returns with five or more exemptions, total	11,461,007	10,941,498	67,747,657	[2]136,804,801	16,779,184	11,937	2,019	168,022	157,496	995,294	[2]1,560,754	159,039	9,289	1,568
Under $5,000	1,394,684	1,111,026	8,427,610	[2]4,038,930	25,672	2,896	479	44,091	33,737	282,618	[2]158,067	759	3,585	559
$5,000 under $10,000	4,213,516	4,029,092	25,130,685	32,518,377	1,882,454	7,718	1,294	72,317	72,317	425,015	529,830	29,564	7,326	1,247
$10,000 under $20,000	4,872,151	4,826,352	28,490,388	65,492,661	7,081,153	13,442	2,299	43,087	43,087	238,723	574,597	61,225	13,336	2,407
$20,000 under $50,000	853,093	848,373	4,943,450	23,701,633	4,119,793	27,783	4,795	7,335	7,173	42,081	205,458	37,026	28,011	4,882
$50,000 or more	127,563	126,655	755,524	11,053,200	3,670,112	86,649	14,630	1,192	1,182	6,857	92,802	30,465	77,853	13,534
	Alaska							Arizona						
All returns, total	90,953	52,559	242,820	[2]935,682	149,535	10,288	3,853	614,078	374,116	1,684,932	[2]4,672,122	623,670	7,608	2,773
Under $5,000	29,323	7,601	52,717	[2]57,525	4,821	1,962	1,091	257,401	80,441	481,761	[2]562,428	36,657	2,185	1,167
$5,000 under $10,000	21,603	10,704	48,888	160,262	21,490	7,418	3,278	191,979	139,845	591,460	1,420,903	143,262	7,401	2,402
$10,000 under $20,000	30,425	24,902	101,260	432,780	64,222	14,224	4,274	140,486	131,725	522,180	1,857,760	242,571	13,224	3,558
$20,000 under $50,000	9,208	8,973	37,822	256,160	50,095	27,819	6,773	21,337	19,514	78,654	572,046	108,349	26,810	7,273
$50,000 or more	394	379	2,133	28,955	8,907	73,489	13,575	2,875	2,591	10,877	258,986	92,831	90,082	23,810
Returns with one exemption, total	33,952	(*)	33,952	[2]174,167	31,386	5,130	5,130	203,467	-	203,467	[2]687,092	96,574	3,377	3,377
Under $5,000	17,878	-	17,878	[2]25,214	2,540	1,410	1,410	155,816	-	155,816	[2]288,181	25,259	1,849	1,849
$5,000 under $10,000	10,899	-	10,899	75,805	12,830	6,955	6,955	42,784	-	42,784	299,273	45,117	6,995	6,995
$10,000 under $20,000	4,959	-	4,959	64,284	12,690	12,963	12,963	3,828	-	3,828	52,967	10,261	13,837	13,837
$20,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	843	-	843	23,454	5,959	27,822	27,822
$50,000 or more	-	-	-	-	-	-	-	196	-	196	23,217	9,978	118,454	118,454
Returns with two exemptions, total	16,789	16,307	33,578	[2]199,566	32,493	11,887	5,943	143,410	127,040	286,820	[2]1,201,901	171,497	8,381	4,190
Under $5,000	7,657	7,341	15,314	[2]44,080	4,571	5,757	2,878	49,481	38,071	98,962	[2]130,065	7,592	2,629	1,314
$5,000 under $10,000								48,829	46,345	97,658	360,285	39,073	7,379	3,689
$10,000 under $20,000	7,310	7,145	14,620	104,231	16,941	14,259	7,129	39,376	37,169	78,752	501,658	72,424	12,740	6,370
$20,000 under $50,000	1,777	1,777	3,554	47,874	9,788	26,941	13,470	5,043	4,813	10,086	141,987	27,505	28,155	14,078
$50,000 or more	45	44	90	3,381	1,193	75,137	37,569	681	642	1,362	67,906	24,903	99,715	49,857
Returns three exemptions, total	15,552	12,023	46,656	[2]157,206	22,529	10,108	3,369	82,082	70,109	246,246	[2]813,794	116,905	9,914	3,305
Under $5,000	8,034	(*)	24,102	37,080	3,469	4,615	1,538	22,887	14,767	68,661	[2]67,359	3,347	2,943	981
$5,000 under $10,000								26,249	24,377	78,747	207,958	20,625	7,923	2,641
$10,000 under $20,000	6,363	6,363	19,089	87,533	12,391	13,757	4,586	27,678	26,349	83,034	372,764	51,936	13,468	4,489
$20,000 under $50,000	1,110	1,110	3,330	28,439	5,461	25,620	8,540	4,743	4,097	14,229	119,308	24,111	25,154	8,385
$50,000 or more	45	44	135	4,154	1,208	92,305	30,768	525	519	1,575	46,405	16,886	88,390	29,463
Returns with four exemptions	10,668	10,239	42,672	[2]143,389	23,424	13,441	3,360	80,744	75,546	322,976	[2]842,752	111,100	10,437	2,609
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	11,970	10,408	47,880	[2]30,816	459	2,574	644
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	35,838	32,405	143,352	266,108	22,401	7,425	1,856
$10,000 under $20,000	4,398	3,999	17,592	62,152	8,647	14,132	3,533	27,832	27,659	111,328	382,787	49,966	13,753	3,438
$20,000 under $50,000	2,325	2,306	9,300	60,971	11,510	26,224	6,556	4,566	4,566	18,264	116,072	21,254	25,421	6,355
$50,000 or more	80	69	320	5,701	1,893	71,259	17,815	538	508	2,152	46,969	17,020	87,303	21,826
Returns with five or more exemptions, total	13,992	13,990	85,962	[2]261,354	39,705	18,679	3,040	104,375	101,421	625,423	[2]1,126,584	127,595	10,794	1,801
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	17,247	17,195	110,442	[2]46,007	-	2,668	417
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	38,279	36,718	228,919	287,278	16,046	7,505	1,255
$10,000 under $20,000	7,395	7,395	45,000	114,580	13,554	15,494	2,546	41,772	40,548	245,238	547,584	57,984	13,109	2,233
$20,000 under $50,000	3,780	3,780	21,422	110,013	20,010	29,104	5,135	6,142	6,038	35,232	171,225	29,521	27,878	4,860
$50,000 or more	224	222	1,588	15,719	4,613	70,174	9,899	935	922	5,592	74,490	24,044	79,668	13,321

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, AVERAGE INCOME, BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, ADJUSTED GROSS INCOME CLASSES, AND STATES—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Number of exemptions other than age or blindness and adjusted gross income classes	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)
Arkansas							
All returns, total	611,567	379,277	1,591,048	[2]3,611,033	450,795	5,905	2,270
Under $5,000	337,231	136,457	677,342	[2]724,778	38,436	2,149	1,070
$5,000 under $10,000	173,653	149,049	554,682	1,258,410	128,076	7,247	2,269
$10,000 under $20,000	87,222	81,886	311,605	1,141,562	156,840	13,088	3,663
$20,000 under $50,000	11,596	10,145	40,957	318,246	65,816	27,444	7,770
$50,000 or more	1,865	1,740	6,462	168,037	61,627	90,100	26,004
Returns with one exemption, total	199,512	-	199,512	[2]529,515	67,714	2,654	2,654
Under $5,000	174,073	-	174,073	[2]303,664	24,818	1,744	1,744
$5,000 under $10,000	20,523	-	20,523	143,606	20,598	6,997	6,997
$10,000 under $20,000	4,124	-	4,124	54,140	11,375	13,128	13,128
$20,000 under $50,000	726	-	726	21,795	7,941	30,020	30,020
$50,000 or more	66	-	66	6,310	2,982	95,603	95,603
Returns with two exemptions, total	156,551	138,746	313,102	[2]961,296	134,441	6,140	2,927
Under $5,000	86,361	73,014	172,722	[2]192,042	8,098	2,224	1,112
$5,000 under $10,000	43,632	39,573	87,264	306,375	35,097	7,022	3,511
$10,000 under $20,000	22,610	22,610	45,220	309,403	48,097	13,684	6,842
$20,000 under $50,000	3,262	2,884	6,524	87,903	18,682	26,948	13,474
$50,000 or more	686	665	1,372	65,573	24,467	95,586	47,793
Returns with three exemptions, total	83,825	79,536	251,475	[2]647,074	84,002	7,719	2,573
Under $5,000	26,559	22,633	79,677	[2]70,224	2,675	2,644	881
$5,000 under $10,000	38,826	38,826	116,478	284,126	29,105	7,318	2,439
$10,000 under $20,000	15,951	15,796	47,853	206,471	29,911	12,944	4,315
$20,000 under $50,000	2,194	2,009	6,582	58,985	12,209	26,885	8,962
$50,000 or more	295	272	885	27,268	10,102	92,432	30,811
Returns with four exemptions, total	89,210	84,228	356,840	[2]763,170	93,103	8,555	2,139
Under $5,000	23,626	19,702	94,504	[2]70,591	2,475	2,988	747
$5,000 under $10,000	40,661	40,661	162,644	307,496	29,493	7,562	1,891
$10,000 under $20,000	22,315	21,258	89,260	292,852	37,644	13,124	3,281
$20,000 under $50,000	2,276	2,276	9,104	61,445	11,637	26,997	6,749
$50,000 or more	332	331	1,328	30,786	11,854	92,727	23,182
Returns with five or more exemptions, total	82,469	76,767	470,119	[2]709,980	71,537	8,609	1,510
Under $5,000	26,612	21,108	156,366	[2]88,257	370	3,316	564
$5,000 under $10,000	30,011	29,989	167,773	216,808	13,783	7,224	1,292
$10,000 under $20,000	22,222	22,222	125,148	278,696	29,814	12,541	2,227
$20,000 under $50,000	3,138	2,976	18,021	88,118	15,348	28,081	4,890
$50,000 or more	486	472	2,811	38,101	12,222	78,397	13,554
Colorado							
All returns, total	812,777	473,818	2,083,759	[2]6,127,006	829,728	7,538	2,940
Under $5,000	346,030	88,546	546,920	[2]677,728	44,964	1,959	1,239
$5,000 under $10,000	240,921	169,018	721,200	1,763,931	179,194	7,322	2,446
$10,000 under $20,000	193,201	185,424	698,145	2,585,567	340,459	13,383	3,703
$20,000 under $50,000	28,984	27,429	103,678	781,961	150,217	26,979	7,542
$50,000 or more	3,641	3,401	13,816	317,819	114,894	87,289	23,004
Returns with one exemption, total	299,560	-	299,560	[2]932,209	130,201	3,112	3,112
Under $5,000	237,252	-	237,252	[2]409,271	34,291	1,725	1,725
$5,000 under $10,000	54,175	-	54,175	382,682	61,022	7,064	7,064
$10,000 under $20,000	6,724	-	6,724	90,532	18,152	13,464	13,464
$20,000 under $50,000	1,251	-	1,251	32,633	9,082	26,085	26,085
$50,000 or more	158	-	158	17,091	7,654	108,169	108,169
Returns with two exemptions, total	183,274	166,923	366,548	[2]1,055,361	251,453	8,983	4,516
Under $5,000	56,778	50,279	113,556	[2]142,868	6,011	2,516	1,258
$5,000 under $10,000	63,432	54,267	126,864	457,954	48,480	7,220	3,610
$10,000 under $20,000	53,582	52,937	107,164	719,487	108,853	13,428	6,714
$20,000 under $50,000	8,465	8,465	16,930	237,463	50,119	28,052	14,026
$50,000 or more	1,017	775	2,034	97,589	37,990	95,958	47,979
Returns three exemptions, total	103,278	91,361	309,834	[2]936,099	124,923	9,064	3,021
Under $5,000	31,812	21,813	95,436	[2]99,254	4,277	3,120	1,040
$5,000 under $10,000	33,543	31,846	100,629	243,404	25,449	7,256	2,419
$10,000 under $20,000	32,894	32,817	98,682	435,693	58,989	13,245	4,415
$20,000 under $50,000	4,557	4,417	13,671	121,620	23,271	26,688	8,896
$50,000 or more	472	468	1,416	36,128	12,937	76,542	25,514
Returns with four exemptions	113,858	104,716	455,432	[2]1,219,721	155,957	10,713	2,678
Under $5,000	10,690	(*)	42,760	[2]5,361	332	501	125
$5,000 under $10,000	47,178	42,009	188,712	357,102	28,505	7,569	1,892
$10,000 under $20,000	48,796	48,722	195,184	639,084	78,991	13,097	3,274
$20,000 under $50,000	6,532	6,391	26,128	165,394	29,935	25,320	6,330
$50,000 or more	662	638	2,648	52,780	18,194	79,729	19,932
Returns with five or more exemptions, total	112,807	110,818	652,385	[2]1,383,618	167,196	12,265	2,121
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	42,593	40,896	250,820	322,789	15,739	7,578	1,287
$10,000 under $20,000	51,205	50,948	290,391	700,771	75,473	13,686	2,413
$20,000 under $50,000	8,179	8,156	45,698	224,852	37,811	27,491	4,920
$50,000 or more	1,332	1,320	7,560	114,231	38,119	85,759	15,110

Number of exemptions other than age or blindness and adjusted gross income classes	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)
California							
All returns, total	7,841,121	4,331,347	20,127,724	[2]67,230,258	9,355,085	8,574	3,340
Under $5,000	3,014,131	711,472	4,964,514	[2]6,541,914	423,657	2,170	1,318
$5,000 under $10,000	2,251,140	1,350,679	6,233,176	16,711,379	1,725,348	7,424	2,681
$10,000 under $20,000	2,125,190	1,853,842	7,330,914	28,962,749	3,824,504	13,628	3,951
$20,000 under $50,000	407,050	376,781	1,444,465	10,888,699	1,991,875	26,750	7,538
$50,000 or more	43,610	38,573	154,655	4,125,517	1,389,701	94,600	26,675
Returns with one exemption, total	2,911,545	-	2,911,545	[2]11,753,008	1,752,675	4,037	4,037
Under $5,000	2,034,769	-	2,034,769	[2]3,839,686	318,591	1,887	1,887
$5,000 under $10,000	668,665	-	668,665	4,689,075	706,817	7,013	7,013
$10,000 under $20,000	186,454	-	186,454	2,338,146	441,778	12,540	12,540
$20,000 under $50,000	18,117	-	18,117	510,025	136,645	28,152	28,152
$50,000 or more	3,540	-	3,540	376,076	148,844	106,235	106,235
Returns with two exemptions, total	1,774,042	1,482,056	3,548,084	[2]18,035,531	2,818,674	10,166	5,083
Under $5,000	485,309	378,002	970,618	[2]1,319,796	68,282	2,719	1,360
$5,000 under $10,000	584,625	456,304	1,169,250	4,330,975	461,960	7,408	3,704
$10,000 under $20,000	569,531	520,704	1,139,062	7,816,025	1,172,431	13,724	6,862
$20,000 under $50,000	121,585	114,787	243,170	3,246,606	643,745	26,702	13,351
$50,000 or more	12,992	12,259	25,984	1,322,129	472,256	101,764	50,882
Returns with three exemptions, total	1,056,419	885,916	3,169,257	[2]11,105,830	1,544,608	10,513	3,504
Under $5,000	249,873	147,287	749,619	[2]696,912	26,562	2,789	930
$5,000 under $10,000	341,258	296,968	1,023,774	2,603,598	243,929	7,629	2,543
$10,000 under $20,000	389,235	368,646	1,167,705	5,348,873	719,540	13,742	4,581
$20,000 under $50,000	69,320	66,784	207,960	1,817,705	337,482	26,222	8,741
$50,000 or more	6,733	6,231	20,199	638,742	217,095	94,867	31,622
Returns with four exemptions, total	952,854	878,176	3,811,416	[2]11,868,625	1,577,506	12,456	3,114
Under $5,000	118,702	82,918	474,808	[2]316,503	7,063	2,666	667
$5,000 under $10,000	274,321	247,540	1,097,284	2,127,325	167,032	7,755	1,939
$10,000 under $20,000	461,040	450,843	1,844,160	6,307,193	765,189	13,680	3,420
$20,000 under $50,000	91,072	89,302	364,288	2,437,242	420,723	26,762	6,690
$50,000 or more	7,719	7,573	30,876	680,362	217,499	88,141	22,035
Returns with five or more exemptions, total	1,146,261	1,085,199	6,687,422	[2]14,467,263	1,661,625	12,621	2,163
Under $5,000	125,478	103,265	734,700	[2]369,017	3,159	2,941	502
$5,000 under $10,000	382,271	349,867	2,274,203	2,960,406	145,611	7,744	1,302
$10,000 under $20,000	518,930	513,649	2,993,533	7,152,512	725,566	13,783	2,389
$20,000 under $50,000	106,956	105,908	610,930	2,877,120	453,281	26,900	4,709
$50,000 or more	12,626	12,510	74,056	1,108,208	334,008	87,772	14,964
Connecticut							
All returns, total	1,325,997	713,587	3,270,431	[2]12,571,808	2,054,421	9,481	3,844
Under $5,000	439,288	57,842	585,646	[2]902,035	66,620	2,053	1,540
$5,000 under $10,000	410,332	224,506	1,015,711	3,063,688	365,776	7,466	3,016
$10,000 under $20,000	390,645	352,697	1,348,859	5,311,244	759,018	13,596	3,938
$20,000 under $50,000	73,006	66,929	272,385	2,038,298	412,115	27,920	7,483
$50,000 or more	12,726	11,613	47,830	1,256,544	450,892	98,738	26,271
Returns with one exemption, total	536,378	(*)	536,378	[2]2,294,597	368,884	4,278	4,278
Under $5,000	349,077	(*)	349,077	[2]649,385	54,767	1,860	1,860
$5,000 under $10,000	155,577	-	155,577	1,080,754	170,351	6,947	6,947
$10,000 under $20,000	26,069	-	26,069	327,027	65,152	12,545	12,545
$20,000 under $50,000	4,783	-	4,783	137,922	37,571	28,836	28,836
$50,000 or more	872	-	872	99,509	41,043	114,115	114,115
Returns with two exemptions, total	298,970	247,326	597,940	[2]3,441,131	602,667	11,510	5,755
Under $5,000	59,265	37,045	118,530	[2]163,212	8,198	2,754	1,377
$5,000 under $10,000	106,659	85,712	213,318	825,460	93,748	7,739	3,870
$10,000 under $20,000	110,755	103,075	221,510	1,532,414	245,193	13,836	6,918
$20,000 under $50,000	18,764	18,091	37,528	530,980	113,454	28,298	14,149
$50,000 or more	3,527	3,403	7,054	389,065	142,073	110,310	55,155
Returns three exemptions, total	159,650	145,988	478,950	[2]1,978,596	324,865	12,393	4,131
Under $5,000	14,377	9,276	43,131	[2]43,145	2,114	3,001	1,000
$5,000 under $10,000	54,725	47,491	164,178	415,141	44,469	7,586	2,529
$10,000 under $20,000	77,399	76,238	232,197	1,041,819	152,498	13,460	4,487
$20,000 under $50,000	11,386	11,270	34,158	301,263	60,481	26,459	8,820
$50,000 or more	1,762	1,713	5,286	177,228	65,303	100,583	33,528
Returns with four exemptions	149,393	143,603	597,572	[2]2,140,691	343,103	14,329	3,582
Under $5,000	11,236	(*)	44,944	[2]43,335	1,540	3,857	964
$5,000 under $10,000	36,351	36,019	145,404	310,850	31,421	8,551	2,138
$10,000 under $20,000	83,946	82,204	335,784	1,136,283	149,158	13,536	3,384
$20,000 under $50,000	15,653	15,335	62,612	445,017	87,648	28,430	7,108
$50,000 or more	2,207	2,174	8,828	205,206	73,336	92,980	23,245
Returns with five or more exemptions, total	181,606	174,988	1,059,591	[2]2,716,796	414,903	14,960	2,564
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	57,019	55,284	337,234	431,484	25,786	7,567	1,279
$10,000 under $20,000	92,476	91,180	533,299	1,273,701	147,017	13,773	2,388
$20,000 under $50,000	22,420	22,233	133,304	623,116	112,962	27,793	4,674
$50,000 or more	4,358	4,323	25,790	385,537	129,137	38,466	14,949

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, AVERAGE INCOME, BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, ADJUSTED GROSS INCOME CLASSES, AND STATES—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Number of exemptions other than age or blindness and adjusted gross income classes	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)
Delaware							
All returns, total	207,247	108,782	497,825	[2]1,770,273	295,128	8,542	3,556
Under $5,000	81,820	17,141	117,842	[2]167,512	13,151	2,047	1,421
$5,000 under $10,000	59,200	29,569	133,347	418,182	53,488	7,064	3,136
$10,000 under $20,000	54,874	51,637	206,279	723,584	100,568	13,186	3,508
$20,000 under $50,000	9,953	9,252	35,885	274,168	51,842	27,546	7,640
$50,000 or more	1,400	1,183	4,472	186,826	76,080	133,447	41,777
Returns with one exemption, total	86,443	-	86,443	[2]376,525	65,957	4,356	4,356
Under $5,000	55,000	-	55,000	[2]100,291	8,777	1,823	1,823
$5,000 under $10,000	27,713	-	27,713	181,446	27,969	6,547	6,547
$10,000 under $20,000	2,881	-	2,881	38,216	7,359	13,265	13,265
$20,000 under $50,000	(*)	-	(*)	(*)	(*)	(*)	(*)
$50,000 or more	196	-	196	38,408	17,858	195,956	195,956
Returns with two exemptions, total	44,775	34,998	89,550	[2]421,952	78,472	9,424	4,720
Under $5,000	20,656	12,976	41,312	[2]56,393	4,130	2,730	1,365
$5,000 under $10,000	11,186	9,268	22,372	87,826	11,680	7,851	3,926
$10,000 under $20,000	9,624	9,446	19,248	134,483	21,463	13,974	6,987
$20,000 under $50,000	2,880	2,880	5,760	80,719	15,163	28,027	14,014
$50,000 or more	429	428	858	62,531	26,036	145,760	72,880
Returns with three exemptions, total	22,372	20,441	67,116	[2]241,673	40,567	10,802	3,601
Under $5,000	10,924	9,006	32,772	[2]55,340	5,500	5,066	1,689
$5,000 under $10,000							
$10,000 under $20,000	10,088	10,088	30,264	129,641	19,112	12,851	4,284
$20,000 under $50,000	1,201	1,201	3,603	36,766	7,805	30,613	10,204
$50,000 or more	159	146	477	19,926	8,150	125,323	41,774
Returns with four exemptions, total	27,305	27,076	109,220	[2]367,100	57,083	13,444	3,361
Under $5,000	8,223	8,223	32,892	[2]60,250	5,641	7,327	1,832
$5,000 under $10,000							
$10,000 under $20,000	16,489	16,311	65,956	217,880	29,476	13,214	3,303
$20,000 under $50,000	2,309	2,261	9,236	58,490	10,785	25,331	6,333
$50,000 or more	284	281	1,136	30,480	11,181	107,322	26,830
Returns with five or more exemptions, total	26,352	26,267	145,496	[2]363,022	53,053	13,776	2,495
Under $5,000	7,318	7,237	39,128	[2]44,148	2,945	6,033	1,128
$5,000 under $10,000							
$10,000 under $20,000	15,792	15,792	87,930	203,364	23,158	12,878	2,313
$20,000 under $50,000	2,910	2,910	16,633	80,029	14,095	27,501	4,811
$50,000 or more	332	328	1,805	35,481	12,855	106,872	19,657
District of Columbia							
All returns, total	291,010	102,970	625,410	[2]2,302,925	379,965	7,914	3,682
Under $5,000	124,988	13,471	191,553	[2]254,330	16,510	2,035	1,328
$5,000 under $10,000	96,441	42,508	246,312	719,154	84,917	7,457	2,920
$10,000 under $20,000	53,206	34,204	143,910	732,080	119,644	13,759	5,087
$20,000 under $50,000	14,314	11,001	37,119	386,767	81,922	27,020	10,420
$50,000 or more	2,061	1,786	6,516	210,594	76,972	102,180	32,319
Returns with one exemption, total	143,015	-	143,015	[2]713,274	127,900	4,987	4,987
Under $5,000	90,216	-	90,216	[2]158,758	12,638	1,760	1,760
$5,000 under $10,000	33,013	-	33,013	233,939	37,706	7,086	7,086
$10,000 under $20,000	16,733	-	16,733	219,852	47,315	13,139	13,139
$20,000 under $50,000	2,830	-	2,830	76,630	20,179	27,078	27,078
$50,000 or more	223	-	223	24,095	10,062	108,050	108,050
Returns with two exemptions, total	66,380	39,830	132,760	[2]700,392	121,872	10,551	5,276
Under $5,000	18,164	(*)	36,328	[2]49,975	2,564	2,751	1,376
$5,000 under $10,000	28,053	15,053	56,106	207,958	22,325	7,413	3,707
$10,000 under $20,000	13,524	11,858	27,048	196,292	32,070	14,514	7,257
$20,000 under $50,000	5,782	5,394	11,564	157,645	32,777	27,265	13,632
$50,000 or more	857	828	1,714	88,522	32,136	103,292	51,646
Returns with three exemptions, total	29,948	21,011	89,844	[2]316,869	50,974	10,581	3,527
Under $5,000	18,413	10,165	55,239	[2]109,504	11,139	5,947	1,982
$5,000 under $10,000							
$10,000 under $20,000	8,649	8,046	25,947	110,881	15,488	12,820	4,273
$20,000 under $50,000	2,645	2,573	7,935	71,977	15,108	27,213	9,071
$50,000 or more	241	227	723	24,507	9,239	101,687	33,896
Returns with four exemptions, total	24,131	16,182	96,524	[2]260,589	40,188	10,799	2,700
Under $5,000	16,287	8,365	65,148	[2]99,284	9,268	6,096	1,524
$5,000 under $10,000							
$10,000 under $20,000	5,918	5,918	23,672	87,791	12,189	14,835	3,709
$20,000 under $50,000	1,592	1,569	6,368	39,623	6,845	24,889	6,222
$50,000 or more	334	330	1,336	33,891	11,886	101,470	25,368
Returns with five or more exemptions, total	27,536	25,947	163,267	[2]311,801	39,034	11,323	1,910
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	12,143	10,559	76,009	92,592	5,340	7,625	1,218
$10,000 under $20,000	8,382	8,382	50,510	117,264	12,583	13,990	2,322
$20,000 under $50,000	1,465	1,465	8,422	40,892	7,014	27,913	4,855
$50,000 or more	406	401	2,520	39,578	13,649	97,484	15,706
Florida							
All returns, total	2,458,112	1,435,405	6,274,725	[2]18,216,977	2,635,564	7,411	2,903
Under $5,000	1,127,162	359,072	1,982,881	[2]2,450,258	152,776	2,174	1,236
$5,000 under $10,000	751,065	546,446	2,286,008	5,425,091	532,370	7,223	2,373
$10,000 under $20,000	475,728	433,640	1,640,696	6,353,157	868,408	13,355	3,872
$20,000 under $50,000	88,857	82,520	311,744	2,504,505	513,985	28,186	8,034
$50,000 or more	15,300	13,727	53,396	1,483,966	568,025	96,991	27,792
Returns with one exemption, total	844,813	(*)	844,813	[2]2,941,540	448,279	3,450	3,450
Under $5,000	662,414	-	662,414	[2]1,286,499	114,034	1,942	1,942
$5,000 under $10,000	143,573	(*)	143,573	959,105	147,067	6,680	6,680
$10,000 under $20,000	33,284	-	33,284	420,137	80,079	12,623	12,623
$20,000 under $50,000	4,306	-	4,306	121,067	37,212	28,116	28,116
$50,000 or more	1,236	-	1,236	154,732	69,887	125,187	125,187
Returns with two exemptions, total	645,012	550,783	1,290,024	[2]5,264,417	826,258	8,162	4,081
Under $5,000	261,040	204,475	522,080	[2]626,776	22,979	2,401	1,201
$5,000 under $10,000	220,200	187,659	440,400	1,586,988	165,439	7,207	3,604
$10,000 under $20,000	131,135	127,174	262,270	1,731,545	260,951	13,204	6,602
$20,000 under $50,000	27,436	26,455	54,872	791,802	170,913	28,860	14,430
$50,000 or more	5,201	5,020	10,402	527,306	205,976	101,385	50,693
Returns three exemptions, total	342,850	288,841	1,028,550	[2]3,142,751	445,928	9,167	3,056
Under $5,000	104,798	70,463	314,394	[2]303,667	11,524	2,898	966
$5,000 under $10,000	126,547	109,749	379,641	942,320	93,097	7,446	2,482
$10,000 under $20,000	93,715	91,181	281,145	1,263,559	177,531	13,483	4,494
$20,000 under $50,000	15,627	15,401	46,881	424,200	84,120	27,145	9,048
$50,000 or more	2,163	2,047	6,489	209,005	79,656	96,627	32,209
Returns with four exemptions	301,251	279,984	1,205,004	[2]3,120,259	430,165	10,358	2,589
Under $5,000	57,741	48,171	230,964	[2]133,744	3,351	2,316	579
$5,000 under $10,000	120,466	110,431	481,864	903,218	76,647	7,498	1,874
$10,000 under $20,000	103,575	102,433	414,300	1,403,011	181,345	13,546	3,386
$20,000 under $50,000	17,229	16,729	68,916	480,286	94,762	27,877	6,969
$50,000 or more	2,240	2,220	8,960	200,000	74,060	89,285	22,321
Returns with five or more exemptions, total	324,186	314,124	1,906,334	[2]3,748,009	484,932	11,561	1,966
Under $5,000	41,169	35,963	253,029	[2]99,571	887	2,419	394
$5,000 under $10,000	140,279	136,934	840,530	1,033,460	50,120	7,367	1,230
$10,000 under $20,000	114,019	112,852	649,697	1,534,906	168,503	13,462	2,362
$20,000 under $50,000	24,259	23,935	136,769	687,150	126,977	28,325	5,024
$50,000 or more	4,460	4,440	26,309	392,922	138,445	88,098	14,935
Georgia							
All returns, total	1,517,080	867,383	4,083,538	[2]11,202,551	1,536,951	7,384	2,743
Under $5,000	660,070	165,111	1,199,133	[2]1,469,094	100,332	2,226	1,225
$5,000 under $10,000	495,036	362,016	1,593,084	3,630,738	372,253	7,334	2,279
$10,000 under $20,000	304,605	284,937	1,085,002	4,031,426	543,663	13,235	3,716
$20,000 under $50,000	49,003	47,399	177,597	1,343,543	259,468	27,418	7,565
$50,000 or more	8,366	7,920	28,722	727,750	261,235	86,989	25,338
Returns with one exemption, total	495,340	-	495,340	[2]1,590,968	224,134	3,212	3,212
Under $5,000	385,934	-	385,934	[2]722,358	68,407	1,872	1,872
$5,000 under $10,000	93,265	-	93,265	629,972	97,706	6,755	6,755
$10,000 under $20,000	14,511	-	14,511	173,305	34,097	11,943	11,943
$20,000 under $50,000	1,311	-	1,311	33,340	10,161	25,431	25,431
$50,000 or more	319	-	319	31,993	13,763	100,291	100,291
Returns with two exemptions, total	360,457	283,628	720,914	[2]2,922,473	459,316	8,108	4,054
Under $5,000	138,325	83,550	276,650	[2]351,128	20,600	2,538	1,269
$5,000 under $10,000	129,947	110,494	259,894	949,208	113,515	7,305	3,652
$10,000 under $20,000	76,675	74,316	153,350	1,015,939	155,057	13,250	6,625
$20,000 under $50,000	12,259	12,075	24,518	338,197	71,987	27,588	13,794
$50,000 or more	3,251	3,193	6,502	268,001	98,157	82,436	41,218
Returns three exemptions, total	196,492	157,768	589,476	[2]1,864,724	264,980	9,490	3,163
Under $5,000	60,830	34,424	182,490	[2]182,249	8,360	2,996	999
$5,000 under $10,000	60,889	50,430	182,667	440,166	45,050	7,229	2,410
$10,000 under $20,000	62,625	60,821	187,875	854,868	120,834	13,651	4,550
$20,000 under $50,000	11,021	10,981	33,063	285,006	54,038	25,860	8,620
$50,000 or more	1,127	1,112	3,381	102,435	36,698	90,891	30,297
Returns with four exemptions	227,147	207,503	908,588	[2]2,335,440	299,127	10,282	2,570
Under $5,000	40,914	26,654	163,656	[2]119,955	2,266	2,932	733
$5,000 under $10,000	92,707	87,955	370,828	699,117	60,258	7,541	1,885
$10,000 under $20,000	79,833	79,255	319,332	1,058,881	133,956	13,264	3,316
$20,000 under $50,000	12,243	12,221	48,972	344,695	65,188	28,154	7,039
$50,000 or more	1,450	1,418	5,800	112,792	37,459	77,788	19,447
Returns with five or more exemptions, total	237,644	218,484	1,369,220	[2]2,488,946	289,393	10,473	1,818
Under $5,000	34,067	20,483	190,403	[2]93,404	699	2,742	491
$5,000 under $10,000	118,228	113,137	686,430	912,275	55,723	7,716	1,329
$10,000 under $20,000	70,961	70,545	409,934	928,433	99,719	13,084	2,265
$20,000 under $50,000	12,169	12,122	69,733	342,305	58,094	28,129	4,909
$50,000 or more	2,219	2,197	12,720	212,529	75,158	95,777	16,708

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, AVERAGE INCOME, BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, ADJUSTED GROSS INCOME CLASSES, AND STATES—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Number of exemptions other than age or blindness and adjusted gross income classes	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)
	Hawaii						
All returns, total	290,251	141,789	716,153	[2]2,407,048	347,918	8,293	3,361
Under $5,000	129,187	12,439	180,874	[2]271,493	21,038	2,102	1,501
$5,000 under $10,000	63,203	41,153	183,517	466,552	53,537	7,382	2,542
$10,000 under $20,000	79,677	71,228	282,774	1,100,166	149,667	13,808	3,891
$20,000 under $50,000	16,572	15,520	62,982	421,728	74,801	25,448	6,696
$50,000 or more	1,612	1,449	6,006	147,109	48,874	91,258	24,494
Returns with one exemption, total	132,125	-	132,125	[2]427,611	61,734	3,236	3,236
Under $5,000	105,920	-	105,920	[2]194,003	17,549	1,832	1,832
$5,000 under $10,000	18,813	-	18,813	127,616	20,640	6,783	6,783
$10,000 under $20,000	6,823	-	6,823	83,428	15,403	12,227	12,227
$20,000 under $50,000	(*)	-	(*)	(*)	(*)	(*)	(*)
$50,000 or more	96	-	96	11,510	4,921	119,892	119,892
Returns with two exemptions, total	46,890	40,095	93,780	[2]534,933	88,598	11,408	5,704
Under $5,000	6,931	(*)	13,862	[2]20,833	1,468	3,006	1,503
$5,000 under $10,000	18,839	17,386	37,678	148,395	18,486	7,877	3,939
$10,000 under $20,000	17,275	16,999	34,550	234,453	36,155	13,572	6,786
$20,000 under $50,000	3,359	3,024	6,718	82,365	15,786	24,521	12,260
$50,000 or more	486	443	972	48,887	16,703	100,591	50,295
Returns with three exemptions, total	34,856	30,503	104,568	[2]418,637	60,963	12,010	4,003
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	17,260	16,477	51,780	236,170	32,455	13,683	4,561
$20,000 under $50,000	3,909	3,909	11,727	99,439	17,603	25,438	8,479
$50,000 or more	211	208	633	17,384	5,707	82,388	27,463
Returns with four exemptions, total	33,865	30,722	135,460	[2]449,926	64,747	13,286	3,321
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	16,788	16,788	67,152	246,953	31,908	14,710	3,678
$20,000 under $50,000	4,003	3,786	16,012	102,276	18,434	25,550	6,387
$50,000 or more	334	313	1,336	28,528	9,394	85,412	21,353
Returns with five or more exemptions, total	42,515	40,469	250,220	[2]575,939	71,877	13,547	2,302
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	13,733	13,733	83,850	102,792	6,218	7,485	1,226
$10,000 under $20,000	21,531	20,964	122,469	299,161	33,746	13,894	2,443
$20,000 under $50,000	4,828	4,801	28,052	126,594	19,758	26,221	4,513
$50,000 or more	485	485	2,969	40,800	12,149	84,124	13,742
	Idaho						
All returns, total	247,373	163,682	705,314	[2]1,640,837	193,789	6,633	2,326
Under $5,000	120,196	47,097	209,234	[2]262,840	14,390	2,187	1,256
$5,000 under $10,000	75,237	66,893	298,185	567,593	51,149	7,544	1,903
$10,000 under $20,000	45,238	43,329	172,445	588,580	76,327	13,011	3,413
$20,000 under $50,000	6,049	5,776	22,998	169,898	33,631	28,087	7,388
$50,000 or more	653	587	2,452	51,926	17,792	79,519	21,177
Returns with one exemption, total	73,288	-	73,288	[2]166,101	19,305	2,266	2,266
Under $5,000	66,319	-	66,319	[2]109,884	8,275	1,657	1,657
$5,000 under $10,000	6,923	-	6,923	52,921	9,503	7,644	7,644
$10,000 under $20,000	46	-	46	3,296	1,527	71,643	71,643
$20,000 under $50,000							
$50,000 or more							
Returns with two exemptions, total	73,150	67,194	146,300	[2]491,278	65,252	6,716	3,358
Under $5,000	38,242	33,722	76,484	[2]107,929	5,188	2,822	1,411
$5,000 under $10,000	19,868	19,457	39,736	148,328	18,433	7,466	3,733
$10,000 under $20,000	13,299	12,400	26,598	176,351	26,790	13,260	6,630
$20,000 under $50,000	1,593	1,470	3,186	44,263	9,509	27,786	13,893
$50,000 or more	148	145	296	14,407	5,332	97,340	48,670
Returns with three exemptions, total	20,418	15,971	61,254	[2]203,793	27,965	9,981	3,327
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	8,372	(*)	25,116	63,974	6,188	7,641	2,547
$10,000 under $20,000	7,469	7,257	22,407	101,886	14,482	13,641	4,547
$20,000 under $50,000	364	827	2,592	23,414	4,540	27,099	9,033
$50,000 or more	96	79	288	7,585	2,624	79,009	26,336
Returns with four exemptions, total	28,795	28,795	115,180	[2]272,974	32,878	9,480	2,370
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	11,023	11,023	44,092	83,393	7,025	7,565	1,891
$10,000 under $20,000	9,064	9,064	36,256	113,154	13,939	12,484	3,121
$20,000 under $50,000	1,541	1,541	6,164	44,406	8,957	28,816	7,204
$50,000 or more	96	96	384	6,456	2,213	67,247	16,812
Returns with five or more exemptions, total	51,722	51,722	309,292	[2]506,695	48,389	9,797	1,638
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	29,962	29,962	183,229	234,844	13,950	7,838	1,282
$10,000 under $20,000	14,608	14,608	86,386	184,440	18,547	12,626	2,135
$20,000 under $50,000	1,938	1,938	10,943	54,699	9,744	28,224	4,999
$50,000 or more	267	267	1,438	20,183	6,096	75,592	14,036
	Illinois						
All returns, total	4,513,698	2,461,354	11,628,664	[2]39,400,682	6,109,376	8,729	3,388
Under $5,000	1,690,046	325,378	2,599,611	[2]3,822,001	280,242	2,261	1,470
$5,000 under $10,000	1,278,790	742,029	3,489,686	9,522,994	1,109,303	7,447	2,729
$10,000 under $20,000	1,313,292	1,178,285	4,684,470	17,809,644	2,539,505	13,561	3,802
$20,000 under $50,000	202,488	189,097	747,986	5,516,674	1,124,906	27,244	7,375
$50,000 or more	29,082	26,565	106,911	2,729,369	1,055,421	93,850	25,529
Returns with one exemption, total	1,737,247	(*)	1,737,247	[2]7,085,321	1,133,771	4,078	4,078
Under $5,000	1,215,015	(*)	1,215,015	[2]2,481,387	227,558	2,042	2,042
$5,000 under $10,000	408,749	-	408,749	2,824,402	452,380	6,910	6,910
$10,000 under $20,000	102,206	-	102,206	1,301,698	270,239	12,736	12,736
$20,000 under $50,000	9,447	-	9,447	260,940	80,942	27,621	27,621
$50,000 or more	1,830	-	1,830	216,894	102,652	118,521	118,521
Returns with two exemptions, total	1,017,625	865,016	2,035,250	[2]10,476,413	1,801,652	10,295	5,147
Under $5,000	276,473	200,980	552,946	[2]776,640	35,426	2,809	1,405
$5,000 under $10,000	316,267	259,203	632,534	2,392,651	286,468	7,565	3,783
$10,000 under $20,000	361,472	344,354	722,944	4,950,763	802,498	13,696	6,848
$20,000 under $50,000	54,923	52,260	109,846	1,472,002	325,695	26,801	13,401
$50,000 or more	8,490	8,219	16,980	884,357	351,565	104,164	52,082
Returns three exemptions, total	534,725	445,880	1,604,175	[2]6,064,304	976,606	11,341	3,780
Under $5,000	85,334	45,645	256,002	[2]242,042	11,430	2,836	945
$5,000 under $10,000	183,756	144,778	551,268	1,410,653	152,500	7,677	2,559
$10,000 under $20,000	225,587	216,350	676,761	3,012,992	439,969	13,356	4,452
$20,000 under $50,000	35,354	34,670	106,062	954,075	197,516	26,986	8,995
$50,000 or more	4,694	4,437	14,082	444,542	175,191	94,704	31,568
Returns with four exemptions	528,403	485,345	2,113,612	[2]6,642,149	983,846	12,570	3,143
Under $5,000	52,721	33,030	210,884	[2]165,623	4,765	3,142	785
$5,000 under $10,000	155,608	134,329	622,432	1,217,226	112,013	7,822	1,956
$10,000 under $20,000	271,964	270,353	1,087,856	3,654,249	478,742	13,437	3,359
$20,000 under $50,000	43,003	42,621	172,012	1,166,161	225,391	27,118	6,780
$50,000 or more	5,107	5,012	20,428	438,890	162,935	85,939	21,485
Returns with five or more exemptions, total	695,698	663,186	4,138,380	[2]9,132,498	1,213,504	13,127	2,207
Under $5,000	60,503	43,796	364,764	[2]156,309	1,064	2,583	429
$5,000 under $10,000	214,410	203,719	1,274,703	1,678,063	105,942	7,826	1,316
$10,000 under $20,000	352,063	347,228	2,094,703	4,889,943	548,056	13,889	2,334
$20,000 under $50,000	59,761	59,546	350,619	1,663,497	295,363	27,836	4,744
$50,000 or more	8,961	8,897	53,591	744,686	263,079	83,102	13,896
	Indiana						
All returns, total	1,899,073	1,100,996	5,049,728	[2]15,160,129	2,169,216	7,983	3,002
Under $5,000	757,494	166,116	1,243,928	[2]1,774,782	130,508	2,343	1,427
$5,000 under $10,000	556,250	383,838	1,662,457	4,191,559	469,543	7,535	2,521
$10,000 under $20,000	518,372	486,646	1,887,607	6,878,620	970,588	13,270	3,644
$20,000 under $50,000	59,147	56,977	225,079	1,618,873	332,354	27,370	7,192
$50,000 or more	7,810	7,419	30,657	696,296	266,223	89,154	22,712
Returns with one exemption, total	669,321	(*)	669,321	[2]2,284,306	321,281	3,413	3,413
Under $5,000	522,773	(*)	522,773	[2]1,099,413	104,056	2,103	2,103
$5,000 under $10,000	123,913	-	123,913	851,553	136,272	6,872	6,872
$10,000 under $20,000	20,697	-	20,697	258,220	52,421	12,476	12,476
$20,000 under $50,000	1,641	-	1,641	43,598	14,105	26,568	26,568
$50,000 or more	297	-	297	31,522	14,427	106,136	106,136
Returns with two exemptions, total	444,313	376,499	888,626	[2]4,059,617	641,700	9,137	4,568
Under $5,000	135,858	97,381	271,716	[2]378,062	19,244	2,783	1,391
$5,000 under $10,000	148,795	124,799	297,590	1,117,688	137,562	7,512	3,756
$10,000 under $20,000	141,611	136,747	283,222	1,923,683	309,902	13,584	6,792
$20,000 under $50,000	15,803	15,327	31,606	435,711	97,031	27,571	13,786
$50,000 or more	2,246	2,245	4,492	204,473	77,961	91,038	45,519
Returns three exemptions, total	246,037	213,772	738,111	[2]2,605,116	390,637	10,588	3,529
Under $5,000	36,022	20,638	108,066	[2]105,880	5,128	2,939	980
$5,000 under $10,000	95,711	82,981	287,133	739,163	81,675	7,723	2,574
$10,000 under $20,000	101,910	97,856	305,730	1,353,065	198,683	13,277	4,426
$20,000 under $50,000	11,258	11,205	33,774	299,196	61,515	26,576	8,859
$50,000 or more	1,136	1,092	3,408	107,812	43,636	94,905	31,635
Returns with four exemptions	218,534	202,638	874,136	[2]2,547,569	357,771	11,658	2,914
Under $5,000	17,763	9,207	71,072	[2]54,045	1,334	3,042	760
$5,000 under $10,000	78,179	71,442	312,716	608,748	55,777	7,787	1,947
$10,000 under $20,000	110,456	109,893	441,824	1,479,782	200,292	13,397	3,349
$20,000 under $50,000	10,708	10,708	42,832	289,165	57,148	27,005	6,751
$50,000 or more	1,423	1,388	5,692	115,829	43,220	81,398	20,349
Returns with five or more exemptions, total	320,868	306,408	1,879,534	[2]3,663,522	457,830	11,418	1,949
Under $5,000	45,073	37,211	270,301	[2]137,382	747	3,048	508
$5,000 under $10,000	109,652	104,616	641,105	874,408	58,259	7,974	1,364
$10,000 under $20,000	143,698	142,150	836,134	1,863,869	209,289	12,971	2,229
$20,000 under $50,000	19,737	19,737	115,226	551,203	102,556	27,927	4,784
$50,000 or more	2,708	2,694	16,768	236,660	86,979	87,392	14,114

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, AVERAGE INCOME, BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, ADJUSTED GROSS INCOME CLASSES, AND STATES—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Number of exemptions other than age or blindness and adjusted gross income classes	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)
	Iowa							Kansas						
All returns, total	1,062,733	606,917	2,754,956	[2]7,437,501	986,003	6,998	2,700	831,773	500,084	2,166,789	[2]5,944,324	797,143	7,147	2,743
Under $5,000	481,021	134,466	776,726	[2]976,308	61,956	2,030	1,257	377,156	110,815	637,102	[2]808,760	51,931	2,144	1,269
$5,000 under $10,000	315,475	221,831	961,821	2,322,850	247,196	7,363	2,415	252,503	193,568	791,495	1,853,285	190,934	7,340	2,341
$10,000 under $20,000	232,547	218,869	884,689	3,047,294	411,702	13,104	3,444	173,908	169,059	632,095	2,302,427	306,856	13,239	3,643
$20,000 under $50,000	30,336	28,573	118,882	815,221	163,852	26,873	6,857	24,841	23,433	94,232	688,850	139,596	27,730	7,310
$50,000 or more	3,354	3,178	12,838	275,828	101,297	82,238	21,485	3,365	3,209	11,865	291,001	107,827	86,478	24,526
Returns with one exemption, total	420,995	-	420,995	[2]1,347,035	183,134	3,200	3,200	304,041	-	304,041	[2]865,795	114,588	2,848	2,848
Under $5,000	327,470	-	327,470	[2]588,652	49,050	1,798	1,798	252,571	-	252,571	[2]467,549	41,001	1,851	1,851
$5,000 under $10,000	80,756	-	80,756	567,893	88,934	7,032	7,032	46,015	-	46,015	297,255	45,659	6,460	6,460
$10,000 under $20,000	11,296	-	11,296	140,166	28,314	12,408	12,408	4,203	-	4,203	52,070	9,870	12,389	12,389
$20,000 under $50,000	1,351	-	1,351	37,007	10,783	27,393	27,393	1,144	-	1,144	32,661	10,752	28,550	28,550
$50,000 or more	122	-	122	13,317	6,053	109,158	109,158	108	-	108	16,260	7,306	150,555	150,555
Returns with two exemptions, total	226,376	209,411	452,752	[2]1,826,007	273,986	8,066	4,033	187,600	175,912	375,200	[2]1,572,075	235,982	8,380	4,190
Under $5,000	90,041	81,642	180,082	[2]219,828	9,810	2,441	1,221	59,775	57,684	119,550	[2]141,930	5,540	2,374	1,187
$5,000 under $10,000	63,990	56,842	127,980	466,448	56,171	7,289	3,645	72,277	63,566	144,554	530,270	61,607	7,337	3,668
$10,000 under $20,000	62,549	61,410	125,098	829,867	129,465	13,267	6,634	49,087	48,441	98,174	650,900	98,927	13,260	6,630
$20,000 under $50,000	8,770	8,507	17,540	225,382	47,311	25,699	12,850	5,240	5,032	10,480	144,839	31,545	27,641	13,821
$50,000 or more	1,026	1,010	2,052	84,482	31,229	82,341	41,170	1,221	1,189	2,442	104,136	38,363	85,287	42,644
Returns with three exemptions, total	115,951	107,228	347,853	[2]1,047,885	142,739	9,037	3,012	110,479	104,900	331,437	[2]1,030,086	143,262	9,324	3,108
Under $5,000	21,546	17,927	64,638	[2]53,705	1,618	2,493	831	29,579	26,094	88,737	[2]88,586	3,745	2,995	998
$5,000 under $10,000	57,877	52,827	173,631	422,072	42,884	7,293	2,431	41,998	39,907	125,994	324,218	34,853	7,720	2,573
$10,000 under $20,000	32,189	32,187	96,567	432,914	63,090	13,449	4,483	33,745	33,745	101,235	445,691	63,364	13,208	4,403
$20,000 under $50,000	3,785	3,761	11,355	94,539	18,740	24,977	8,326	4,690	4,690	14,070	133,377	27,045	28,438	9,479
$50,000 or more	554	526	1,662	44,655	16,407	80,604	26,868	467	464	1,401	38,214	14,255	81,828	27,276
Returns with four exemptions, total	127,074	121,073	508,296	[2]1,266,555	161,974	9,967	2,492	104,204	98,222	416,816	[2]1,119,866	147,774	10,747	2,687
Under $5,000	21,011	15,960	84,044	[2]61,541	1,296	2,929	732	17,304	13,471	69,216	[2]60,699	1,439	3,508	877
$5,000 under $10,000	50,767	50,432	203,068	384,771	33,062	7,579	1,895	38,992	36,874	155,968	286,936	24,023	7,359	1,840
$10,000 under $20,000	49,704	49,134	198,816	637,861	82,900	12,833	3,208	41,427	41,427	165,708	554,769	69,731	13,391	3,348
$20,000 under $50,000	5,041	4,996	20,164	137,728	28,165	27,321	6,830	5,835	5,807	23,340	161,754	31,545	27,721	6,930
$50,000 or more	551	551	2,204	44,654	16,551	81,041	20,260	646	643	2,584	55,708	21,036	86,234	21,558
Returns with five or more exemptions, total	172,337	169,205	1,025,060	[2]1,950,020	224,171	11,315	1,902	125,449	121,050	739,295	[2]1,356,504	155,537	10,813	1,835
Under $5,000	20,953	18,937	120,492	[2]52,583	183	2,510	436	17,927	13,566	107,028	[2]49,997	205	2,789	467
$5,000 under $10,000	62,085	61,730	376,386	481,666	26,144	7,758	1,280	53,221	53,221	318,964	414,607	24,792	7,790	1,300
$10,000 under $20,000	76,809	76,138	452,912	1,006,486	107,933	13,104	2,222	45,446	45,446	262,775	598,997	64,965	13,180	2,280
$20,000 under $50,000	11,389	11,309	68,472	320,565	58,854	28,147	4,682	7,932	7,904	45,198	216,220	38,708	27,259	4,784
$50,000 or more	1,101	1,091	6,798	88,720	31,057	80,581	13,051	923	913	5,330	76,683	26,867	83,080	14,387
	Kentucky							Louisiana						
All returns, total	1,045,151	635,709	2,877,378	[2]7,207,774	930,369	6,896	2,505	1,094,658	662,610	3,146,447	[2]7,843,009	1,045,653	7,165	2,493
Under $5,000	476,987	155,273	925,625	[2]1,120,454	73,665	2,349	1,210	495,659	169,790	1,005,238	[2]1,170,569	72,439	2,362	1,164
$5,000 under $10,000	351,073	273,378	1,155,349	2,600,069	268,906	7,406	2,250	344,422	256,878	1,179,832	2,487,785	240,328	7,223	2,109
$10,000 under $20,000	187,988	180,009	693,547	2,476,796	332,782	13,175	3,571	219,396	204,043	829,579	2,888,553	388,107	13,166	3,482
$20,000 under $50,000	25,201	23,416	87,534	691,641	138,822	27,445	7,901	30,173	27,403	112,038	846,641	174,163	28,060	7,557
$50,000 or more	3,902	3,633	15,323	318,814	116,193	81,705	20,806	5,008	4,496	19,760	449,461	170,616	89,748	22,746
Returns with one exemption, total	336,115	-	336,115	[2]1,050,590	142,699	3,126	3,126	337,779	-	337,779	[2]1,124,361	166,838	3,329	3,329
Under $5,000	267,721	-	267,721	[2]522,147	48,527	1,950	1,950	264,106	-	264,106	[2]498,100	47,171	1,886	1,886
$5,000 under $10,000	59,928	-	59,928	391,840	60,390	6,539	6,539	63,855	-	63,855	444,970	70,414	6,968	6,968
$10,000 under $20,000	7,047	-	7,047	85,436	15,878	12,124	12,124	7,723	-	7,723	98,864	19,526	12,801	12,801
$20,000 under $50,000	1,203	-	1,203	31,127	8,992	25,875	25,875	1,743	-	1,743	44,160	11,887	25,336	25,336
$50,000 or more	216	-	216	20,040	8,912	92,779	92,779	352	-	352	38,267	17,840	108,714	108,714
Returns with two exemptions, total	254,383	204,026	508,766	[2]1,966,913	289,231	7,732	3,866	227,273	186,976	454,546	[2]1,811,382	285,646	7,970	3,985
Under $5,000	105,018	68,654	210,036	[2]289,368	17,968	2,755	1,378	98,506	70,198	197,012	[2]221,730	10,751	2,251	1,125
$5,000 under $10,000	87,946	75,170	175,892	670,089	82,397	7,619	3,810	66,366	59,236	132,732	513,546	56,305	7,738	3,869
$10,000 under $20,000	52,697	52,003	105,394	705,200	109,645	13,382	6,691	52,118	48,100	104,236	688,512	107,470	13,211	6,605
$20,000 under $50,000	7,803	7,299	15,606	220,019	47,900	28,197	14,098	8,964	8,221	17,928	250,482	55,535	27,943	13,972
$50,000 or more	919	900	1,838	82,237	31,321	89,484	44,742	1,319	1,221	2,638	137,112	55,585	103,951	51,976
Returns three exemptions, total	142,978	136,623	428,934	[2]1,256,334	172,402	8,787	2,929	166,992	137,054	500,976	[2]1,387,885	183,759	8,311	2,770
Under $5,000	39,086	33,067	117,258	[2]108,456	4,333	2,775	925	57,338	35,928	172,014	[2]183,368	9,129	3,198	1,066
$5,000 under $10,000	62,959	62,904	188,877	478,914	52,285	7,607	2,536	58,776	53,732	176,328	416,230	39,944	7,082	2,361
$10,000 under $20,000	34,345	34,107	103,035	450,124	63,372	13,106	4,369	45,206	41,972	135,618	592,531	84,252	13,107	4,369
$20,000 under $50,000	5,954	5,931	17,862	166,063	32,537	27,891	9,297	5,004	4,791	15,012	139,287	29,387	27,835	9,278
$50,000 or more	634	614	1,902	52,777	19,875	83,244	27,748	668	631	2,004	56,469	21,047	84,534	28,178
Returns with four exemptions	133,618	120,369	534,472	[2]1,263,359	157,198	9,455	2,364	172,869	156,099	691,476	[2]1,551,063	189,182	8,972	2,243
Under $5,000	29,957	21,678	119,828	[2]88,953	2,151	2,969	742	45,318	38,654	181,272	[2]163,500	4,633	3,608	902
$5,000 under $10,000	55,498	50,585	221,992	425,998	38,391	7,676	1,919	72,598	62,728	290,392	524,311	45,440	7,222	1,806
$10,000 under $20,000	42,642	42,642	170,568	565,990	72,710	13,273	3,318	48,841	48,673	195,364	644,610	83,976	13,198	3,300
$20,000 under $50,000	4,807	4,752	19,228	128,615	24,946	26,756	6,689	5,238	5,192	20,952	147,789	29,539	28,215	7,054
$50,000 or more	714	712	2,856	53,803	19,000	75,354	18,838	874	852	3,496	70,853	25,594	81,068	20,267
Returns with five or more exemptions, total	178,057	174,691	1,069,091	[2]1,670,581	168,838	9,382	1,563	189,745	182,481	1,161,670	[2]1,968,319	220,230	10,373	1,694
Under $5,000	35,205	31,874	210,782	[2]111,530	685	3,168	529	30,391	25,010	190,834	[2]103,872	755	3,418	544
$5,000 under $10,000	84,742	84,719	508,660	633,229	35,443	7,472	1,245	82,827	81,182	516,525	588,728	28,226	7,108	1,140
$10,000 under $20,000	51,257	51,257	307,503	670,047	71,177	13,072	2,179	65,508	65,298	386,638	864,036	92,883	13,190	2,235
$20,000 under $50,000	5,434	5,434	33,635	145,817	24,448	26,834	4,335	9,224	9,199	56,403	264,923	47,815	28,721	4,697
$50,000 or more	1,419	1,407	8,511	109,958	37,085	77,489	12,919	1,795	1,792	11,270	146,760	50,551	81,760	13,022

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, AVERAGE INCOME, BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, ADJUSTED GROSS INCOME CLASSES, AND STATES—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Number of exemptions other than age or blindness and adjusted gross income classes	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)
	Maine						
All returns, total	370,888	217,302	1,006,661	[2]2,511,349	313,365	6,771	2,495
Under $5,000	161,155	30,552	262,959	[2]389,236	29,600	2,415	1,480
$5,000 under $10,000	137,950	119,359	491,796	1,009,486	91,875	7,318	2,053
$10,000 under $20,000	62,888	58,987	218,305	806,496	109,681	12,824	3,694
$20,000 under $50,000	7,832	7,424	29,698	218,361	48,744	27,881	7,353
$50,000 or more	1,063	980	3,903	87,770	33,465	82,567	22,488
Returns with one exemption, total	133,927	-	133,927	[2]414,292	52,997	3,093	3,093
Under $5,000	113,382	-	113,382	[2]235,022	21,713	2,073	2,073
$5,000 under $10,000	16,829	-	16,829	121,611	17,568	7,226	7,226
$10,000 under $20,000	3,269	-	3,269	38,765	5,721	11,858	11,858
$20,000 under $50,000	(*)	-	(*)	(*)	(*)	(*)	(*)
$50,000 or more	83	-	83	6,941	3,383	83,628	83,628
Returns with two exemptions, total	79,513	68,122	159,026	[2]669,717	100,002	8,423	4,211
Under $5,000	21,983	12,894	43,966	[2]66,984	4,284	3,047	1,524
$5,000 under $10,000	34,358	32,732	68,716	242,209	26,195	7,050	3,525
$10,000 under $20,000	20,282	19,650	40,564	256,287	40,018	12,636	6,318
$20,000 under $50,000	2,545	2,501	5,090	72,629	17,556	28,538	14,269
$50,000 or more	345	345	690	31,608	11,949	91,618	45,809
Returns with three exemptions, total	43,158	38,143	129,474	[2]367,032	48,222	8,504	2,835
Under $5,000	11,077	(*)	33,231	[2]41,821	2,945	3,775	1,258
$5,000 under $10,000	18,553	18,417	55,659	124,959	12,633	6,735	2,245
$10,000 under $20,000	12,256	12,256	36,768	162,684	23,352	13,274	4,425
$20,000 under $50,000	1,148	1,148	3,444	28,093	5,719	24,471	8,157
$50,000 or more	124	124	372	9,475	3,573	76,407	25,469
Returns with four exemptions, total	44,821	41,568	179,284	[2]402,469	48,396	8,979	2,245
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	24,834	24,834	99,336	192,666	17,495	7,758	1,940
$10,000 under $20,000	11,572	11,572	46,288	153,088	19,724	13,229	3,307
$20,000 under $50,000	1,010	1,010	4,040	27,108	5,799	26,840	6,710
$50,000 or more	156	156	624	13,119	4,956	84,097	21,024
Returns with five or more exemptions, total	69,469	69,469	404,950	[2]657,836	63,750	9,469	1,624
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	43,376	43,376	251,256	328,040	17,985	7,563	1,306
$10,000 under $20,000	15,509	15,509	91,416	195,671	20,866	12,617	2,140
$20,000 under $50,000	2,765	2,765	16,760	78,578	15,058	28,419	4,688
$50,000 or more	355	355	2,134	26,626	9,604	75,003	12,477
	Massachusetts						
All returns, total	2,333,244	1,155,586	5,604,798	[2]19,138,709	2,823,903	8,203	3,415
Under $5,000	933,452	140,327	1,308,934	[2]2,109,262	159,199	2,260	1,611
$5,000 under $10,000	699,075	392,728	1,789,011	5,218,943	602,378	7,465	2,917
$10,000 under $20,000	591,494	521,640	2,090,883	7,862,053	1,083,822	13,292	3,760
$20,000 under $50,000	94,686	87,703	362,269	2,637,135	515,313	27,851	7,279
$50,000 or more	14,537	13,188	53,701	1,311,316	463,192	90,205	24,419
Returns with one exemption, total	1,045,091	-	1,045,091	[2]4,229,551	641,319	4,047	4,047
Under $5,000	734,018	-	734,018	[2]1,517,525	138,872	2,067	2,067
$5,000 under $10,000	250,143	-	250,143	1,759,415	278,331	7,034	7,034
$10,000 under $20,000	54,067	-	54,067	681,148	134,305	12,598	12,598
$20,000 under $50,000	5,783	-	5,783	161,721	44,623	27,965	27,965
$50,000 or more	1,080	-	1,080	109,742	45,188	101,613	101,613
Returns with two exemptions, total	477,853	398,985	955,706	[2]4,815,341	774,074	10,077	5,039
Under $5,000	118,299	87,587	236,598	[2]341,122	13,508	2,884	1,442
$5,000 under $10,000	170,953	131,480	341,906	1,272,424	145,388	7,443	3,722
$10,000 under $20,000	162,167	154,229	324,334	2,165,899	335,427	13,356	6,678
$20,000 under $50,000	21,968	21,369	43,936	603,643	123,232	27,478	13,739
$50,000 or more	4,466	4,320	8,932	432,253	156,519	96,787	48,394
Returns three exemptions, total	249,089	222,073	747,267	[2]2,771,476	411,963	11,126	3,709
Under $5,000	32,820	18,579	98,460	[2]94,603	3,827	2,882	961
$5,000 under $10,000	98,492	87,688	295,476	753,365	75,603	7,649	2,550
$10,000 under $20,000	101,148	99,567	303,444	1,346,047	191,447	13,308	4,436
$20,000 under $50,000	14,719	14,418	44,157	406,092	81,351	27,589	9,196
$50,000 or more	1,910	1,821	5,730	171,369	59,735	89,721	29,907
Returns with four exemptions	232,273	219,157	929,092	[2]2,870,451	414,654	12,358	3,090
Under $5,000	22,958	17,536	91,832	[2]71,761	2,136	3,126	781
$5,000 under $10,000	78,798	75,054	315,192	617,087	54,556	7,831	1,958
$10,000 under $20,000	109,952	106,165	439,808	1,459,054	186,643	13,270	3,317
$20,000 under $50,000	18,058	17,908	72,232	515,195	100,557	28,530	7,132
$50,000 or more	2,507	2,494	10,028	207,354	70,762	82,710	20,677
Returns with five or more exemptions, total	328,938	315,371	1,927,642	[2]4,451,890	581,896	1,769	2,310
Under $5,000	25,357	16,625	148,626	[2]84,250	856	3,323	569
$5,000 under $10,000	100,689	98,506	586,294	816,652	48,500	8,111	1,393
$10,000 under $20,000	164,160	161,679	969,230	2,209,907	236,001	13,462	2,280
$20,000 under $50,000	34,158	34,008	196,101	950,483	165,550	27,826	4,845
$50,000 or more	4,574	4,553	27,931	390,598	130,989	85,395	13,984

Number of exemptions other than age or blindness and adjusted gross income classes	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)
	Maryland						
All returns, total	1,638,200	868,325	4,275,773	[2]13,981,083	2,036,109	8,534	3,270
Under $5,000	647,776	119,409	1,099,664	[2]1,397,723	97,397	2,158	1,271
$5,000 under $10,000	460,730	278,262	1,298,246	3,428,343	384,863	7,441	2,641
$10,000 under $20,000	423,520	369,971	1,485,469	5,763,854	796,538	13,609	3,880
$20,000 under $50,000	96,810	92,128	356,762	2,562,417	476,440	26,468	7,182
$50,000 or more	9,364	8,555	35,632	828,746	280,871	88,503	23,258
Returns with one exemption, total	619,191	-	619,191	[2]2,419,166	367,436	3,907	3,907
Under $5,000	443,225	-	443,225	[2]821,649	74,368	1,854	1,854
$5,000 under $10,000	134,357	-	134,357	956,313	150,513	7,118	7,118
$10,000 under $20,000	37,954	-	37,954	491,805	99,293	12,958	12,958
$20,000 under $50,000	3,062	-	3,062	83,713	22,928	27,339	27,339
$50,000 or more	593	-	593	65,686	20,334	110,768	110,768
Returns with two exemptions, total	332,796	264,941	665,592	[2]3,410,389	554,214	10,248	5,124
Under $5,000	87,071	51,707	174,142	[2]214,094	12,535	2,459	1,229
$5,000 under $10,000	112,975	88,473	225,950	835,527	100,393	7,396	3,698
$10,000 under $20,000	102,764	95,962	205,528	1,432,077	220,960	13,936	6,968
$20,000 under $50,000	27,597	26,536	55,194	708,270	140,150	25,665	12,832
$50,000 or more	2,389	2,263	4,778	220,421	80,176	92,265	46,132
Returns with three exemptions, total	223,416	181,457	670,248	[2]2,405,141	348,993	10,765	3,588
Under $5,000	53,337	30,818	160,011	[2]165,397	6,716	3,101	1,034
$5,000 under $10,000	68,689	53,707	206,067	527,597	52,975	7,681	2,560
$10,000 under $20,000	81,999	77,870	245,997	1,110,677	155,758	13,545	4,515
$20,000 under $50,000	18,030	17,753	54,090	482,694	93,081	26,772	8,924
$50,000 or more	1,361	1,309	4,083	118,776	40,463	87,270	29,090
Returns with four exemptions, total	207,023	189,323	828,092	[2]2,464,074	341,766	11,902	2,976
Under $5,000	31,203	16,946	124,812	[2]88,869	2,611	2,848	712
$5,000 under $10,000	62,542	60,908	250,168	462,919	39,822	7,402	1,850
$10,000 under $20,000	91,694	90,146	366,776	1,247,394	159,267	13,604	3,401
$20,000 under $50,000	20,030	19,792	80,120	540,202	97,613	26,970	6,742
$50,000 or more	1,554	1,531	6,216	124,690	42,453	80,238	20,059
Returns with five or more exemptions, total	255,774	232,604	1,492,650	[2]3,282,314	423,702	12,833	2,199
Under $5,000	32,940	19,938	197,474	[2]107,714	1,167	3,270	545
$5,000 under $10,000	82,167	75,174	481,704	645,987	41,160	7,862	1,341
$10,000 under $20,000	109,109	105,993	629,214	1,481,902	161,262	13,582	2,355
$20,000 under $50,000	28,091	28,047	164,296	747,538	122,663	26,611	4,550
$50,000 or more	3,467	3,452	19,962	299,173	97,445	86,291	14,987
	Michigan						
All returns, total	3,255,170	1,859,236	8,585,562	[2]28,919,672	4,342,731	8,884	3,368
Under $5,000	1,175,322	239,625	1,723,088	[2]2,506,803	177,320	2,133	1,455
$5,000 under $10,000	904,863	545,006	2,511,011	6,907,993	795,479	7,634	2,751
$10,000 under $20,000	1,001,341	908,258	3,689,963	13,677,027	1,905,190	13,659	3,707
$20,000 under $50,000	154,584	148,543	585,879	4,062,719	788,737	26,282	6,934
$50,000 or more	19,060	17,804	75,621	1,765,131	676,005	92,609	23,342
Returns with one exemption, total	1,224,766	-	1,224,766	[2]4,696,675	719,821	3,835	3,835
Under $5,000	860,313	-	860,813	[2]1,615,838	143,574	1,877	1,877
$5,000 under $10,000	293,673	-	293,673	2,043,118	325,148	6,957	6,957
$10,000 under $20,000	64,764	-	64,764	801,335	162,446	12,373	12,373
$20,000 under $50,000	4,592	-	4,592	121,681	34,733	26,498	26,498
$50,000 or more	924	-	924	114,703	53,920	124,137	124,137
Returns with two exemptions, total	703,647	620,823	1,407,294	[2]7,380,963	1,231,551	10,490	5,245
Under $5,000	186,818	148,659	373,636	[2]520,244	22,479	2,785	1,392
$5,000 under $10,000	195,005	164,220	390,010	1,494,994	180,510	7,666	3,833
$10,000 under $20,000	274,236	261,019	548,472	3,755,028	594,219	13,693	6,846
$20,000 under $50,000	42,622	42,129	85,244	1,096,237	228,174	25,720	12,860
$50,000 or more	4,966	4,796	9,932	514,460	206,169	103,596	51,798
Returns three exemptions, total	413,099	360,214	1,239,297	[2]4,617,898	702,615	11,179	3,726
Under $5,000	68,694	41,290	206,082	[2]202,030	9,250	2,941	980
$5,000 under $10,000	148,878	131,410	446,634	1,180,271	129,078	7,928	2,643
$10,000 under $20,000	167,235	159,841	501,705	2,330,046	338,820	13,933	4,644
$20,000 under $50,000	25,689	25,120	77,067	665,637	132,295	25,911	8,637
$50,000 or more	2,603	2,553	7,809	239,914	93,172	92,168	30,723
Returns with four exemptions	387,842	370,232	1,551,368	[2]5,003,328	729,203	12,900	3,225
Under $5,000	32,089	30,216	128,356	[2]106,293	1,765	3,312	828
$5,000 under $10,000	122,062	112,246	488,248	997,052	89,563	8,168	2,042
$10,000 under $20,000	196,932	191,440	787,728	2,724,823	363,119	13,836	3,459
$20,000 under $50,000	33,346	32,981	133,384	883,523	167,622	26,496	6,624
$50,000 or more	3,413	3,349	13,652	291,637	107,134	85,448	21,362
Returns with five or more exemptions, total	525,816	507,967	3,162,837	[2]7,220,811	959,542	13,733	2,283
Under $5,000	26,908	19,460	154,201	[2]62,399	253	2,319	405
$5,000 under $10,000	145,245	137,130	892,446	1,192,558	71,180	8,211	1,336
$10,000 under $20,000	298,174	295,958	1,787,294	4,065,795	446,586	13,636	2,275
$20,000 under $50,000	48,335	48,313	285,592	1,295,642	225,913	26,805	4,537
$50,000 or more	7,154	7,106	43,304	604,417	215,610	84,486	13,957

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, AVERAGE INCOME, BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, ADJUSTED GROSS INCOME CLASSES, AND STATES—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Number of exemptions other than age or blindness and adjusted gross income classes	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)
Minnesota							
All returns, total	1,419,059	779,699	3,735,819	[2]10,655,136	1,422,540	7,509	2,852
Under $5,000	634,306	140,578	980,397	[2]1,329,795	90,097	2,096	1,356
$5,000 under $10,000	389,820	270,965	1,201,846	2,922,124	302,799	7,496	2,431
$10,000 under $20,000	343,531	319,747	1,350,740	4,596,446	596,730	13,380	3,403
$20,000 under $50,000	44,939	42,347	176,902	1,205,890	220,940	26,834	6,817
$50,000 or more	6,463	6,062	25,934	600,881	211,974	92,972	23,170
Returns with one exemption, total	577,788	-	577,788	[2]1,885,817	264,348	3,264	3,264
Under $5,000	456,085	-	456,085	[2]881,862	76,830	1,934	1,934
$5,000 under $10,000	101,059	-	101,059	686,357	110,205	6,792	6,792
$10,000 under $20,000	18,501	-	18,501	227,167	45,362	12,279	12,279
$20,000 under $50,000	1,805	-	1,805	49,357	13,234	27,344	27,344
$50,000 or more	338	-	338	41,074	18,717	121,518	121,518
Returns with two exemptions, total	290,945	247,601	581,890	[2]2,550,813	386,906	8,767	4,384
Under $5,000	104,994	79,155	209,988	[2]253,120	9,282	2,411	1,205
$5,000 under $10,000	83,727	68,666	167,454	621,441	68,981	7,422	3,711
$10,000 under $20,000	88,706	86,450	177,412	1,195,490	185,892	13,477	6,738
$20,000 under $50,000	11,961	11,797	23,922	310,276	59,647	25,941	12,970
$50,000 or more	1,557	1,533	3,114	170,486	63,104	109,496	54,748
Returns with three exemptions, total	148,844	139,319	446,532	[2]1,478,146	210,024	9,931	3,310
Under $5,000	29,379	21,246	88,137	[2]74,013	2,044	2,519	840
$5,000 under $10,000	62,666	62,642	187,998	479,632	50,960	7,654	2,551
$10,000 under $20,000	49,124	47,929	147,372	664,152	92,559	13,520	4,507
$20,000 under $50,000	6,680	6,529	20,040	169,643	31,693	25,396	8,465
$50,000 or more	995	973	2,985	90,706	32,768	91,161	30,387
Returns with four exemptions, total	146,716	140,828	586,864	[2]1,678,771	218,036	11,442	2,861
Under $5,000	16,503	14,469	66,012	[2]50,513	1,284	3,061	765
$5,000 under $10,000	57,820	55,988	231,280	450,961	37,092	7,799	1,950
$10,000 under $20,000	63,593	61,838	254,372	867,569	107,250	13,643	3,411
$20,000 under $50,000	7,757	7,506	31,028	214,456	39,333	27,647	6,912
$50,000 or more	1,043	1,027	4,172	95,272	33,077	91,344	22,836
Returns with five or more exemptions, total	254,766	251,951	1,542,745	[2]3,061,592	343,224	12,017	1,985
Under $5,000	27,345	25,708	160,175	[2]70,287	658	2,570	439
$5,000 under $10,000	84,548	83,669	514,055	683,734	35,561	8,087	1,330
$10,000 under $20,000	123,607	123,530	753,083	1,642,068	165,666	13,285	2,180
$20,000 under $50,000	16,736	16,515	100,107	462,159	77,032	27,615	4,617
$50,000 or more	2,530	2,529	15,325	203,344	64,307	80,373	13,269
Missouri							
All returns, total	1,710,229	1,001,120	4,487,427	[2]12,908,552	1,839,681	7,548	2,877
Under $5,000	773,506	220,763	1,311,921	[2]1,729,540	114,416	2,236	1,318
$5,000 under $10,000	453,097	331,682	1,425,173	3,383,835	356,832	7,468	2,374
$10,000 under $20,000	422,498	392,232	1,534,758	5,555,029	759,377	13,148	3,619
$20,000 under $50,000	52,800	49,003	185,737	1,472,409	312,277	27,886	7,927
$50,000 or more	8,328	7,440	29,838	767,739	296,780	92,187	25,730
Returns with one exemption, total	614,132	-	614,132	[2]2,015,769	303,861	3,282	3,282
Under $5,000	502,968	-	502,968	[2]991,051	87,483	1,970	1,970
$5,000 under $10,000	89,374	-	89,374	621,464	99,336	6,954	6,954
$10,000 under $20,000	18,155	-	18,155	225,634	45,716	12,428	12,428
$20,000 under $50,000	2,946	-	2,946	95,380	32,442	32,376	32,376
$50,000 or more	689	-	689	82,240	38,884	119,360	119,360
Returns with two exemptions, total	407,212	364,858	814,424	[2]3,620,951	588,776	8,892	4,446
Under $5,000	143,003	121,292	286,006	[2]371,369	18,435	2,597	1,298
$5,000 under $10,000	122,025	108,066	244,050	895,912	104,808	7,342	3,671
$10,000 under $20,000	123,122	117,229	246,244	1,628,690	256,295	13,228	6,614
$20,000 under $50,000	16,462	15,763	32,924	473,143	108,895	28,742	14,371
$50,000 or more	2,600	2,508	5,200	251,837	100,343	96,860	48,430
Returns three exemptions, total	216,814	187,199	650,442	[2]2,122,663	307,494	9,790	3,263
Under $5,000	51,754	37,722	155,262	[2]157,985	5,760	3,053	1,018
$5,000 under $10,000	71,902	61,366	215,706	526,893	54,720	7,328	2,443
$10,000 under $20,000	82,942	78,041	248,826	1,085,264	155,766	13,085	4,362
$20,000 under $50,000	9,012	8,919	27,036	245,640	50,860	27,257	9,086
$50,000 or more	1,204	1,151	3,612	106,881	40,388	88,771	29,590
Returns with four exemptions	211,655	199,753	846,620	[2]2,241,940	299,247	10,593	2,648
Under $5,000	37,505	30,133	150,020	[2]110,483	2,481	2,946	736
$5,000 under $10,000	75,422	72,092	301,688	579,419	52,267	7,682	1,921
$10,000 under $20,000	86,609	85,450	346,436	1,159,745	150,721	13,391	3,348
$20,000 under $50,000	10,747	10,745	42,988	278,109	51,923	25,878	6,469
$50,000 or more	1,372	1,333	5,488	114,184	41,855	83,224	20,806
Returns with five or more exemptions, total	260,416	249,310	1,561,809	[2]2,907,230	340,304	11,164	1,861
Under $5,000	38,276	31,616	217,665	[2]98,653	256	2,577	453
$5,000 under $10,000	94,374	90,158	574,355	760,146	45,701	8,055	1,323
$10,000 under $20,000	111,670	111,512	675,097	1,455,696	150,879	13,036	2,156
$20,000 under $50,000	13,633	13,576	79,843	380,137	68,158	27,884	4,761
$50,000 or more	2,463	2,448	14,849	212,598	75,310	86,316	14,317

Number of exemptions other than age or blindness and adjusted gross income classes	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)
Mississippi							
All returns, total	595,572	366,006	1,713,023	[2]3,617,045	403,131	6,073	2,111
Under $5,000	316,023	122,596	725,234	[2]665,411	32,148	2,106	918
$5,000 under $10,000	176,322	145,571	611,850	1,289,808	110,847	7,315	2,108
$10,000 under $20,000	88,899	84,571	321,811	1,147,232	142,013	12,905	3,565
$20,000 under $50,000	12,307	11,382	46,262	355,348	67,519	28,874	7,681
$50,000 or more	2,021	1,886	7,866	159,246	50,603	78,796	20,245
Returns with one exemption, total	165,393	-	165,393	[2]401,683	49,560	2,429	2,429
Under $5,000	143,785	-	143,785	[2]217,863	16,265	1,515	1,515
$5,000 under $10,000	18,151	-	18,151	115,568	16,314	6,367	6,367
$10,000 under $20,000	2,482	-	2,482	33,001	6,057	13,296	13,296
$20,000 under $50,000	884	-	884	27,567	7,813	31,184	31,184
$50,000 or more	91	-	91	7,684	3,111	84,437	84,437
Returns with two exemptions, total	136,956	109,981	273,912	[2]784,856	97,471	5,731	2,865
Under $5,000	81,055	57,700	162,110	[2]182,278	10,119	2,249	1,124
$5,000 under $10,000	33,117	31,115	66,234	249,907	26,498	7,546	3,773
$10,000 under $20,000	20,143	18,559	40,286	251,611	37,171	12,491	6,246
$20,000 under $50,000	2,187	2,166	4,374	62,819	10,920	28,724	14,362
$50,000 or more	454	441	908	38,241	12,763	84,231	42,116
Returns with three exemptions, total	101,925	87,301	305,775	[2]791,917	92,746	7,770	2,590
Under $5,000	32,560	25,136	97,680	[2]91,976	4,286	2,825	942
$5,000 under $10,000	48,040	41,092	144,120	357,874	32,939	7,450	2,483
$10,000 under $20,000	17,723	17,511	53,169	225,430	29,021	12,720	4,240
$20,000 under $50,000	3,269	3,249	9,807	91,789	19,134	28,078	9,359
$50,000 or more	333	313	999	24,848	7,366	74,617	24,872
Returns with four exemptions, total	88,302	79,281	353,208	[2]798,441	88,855	9,042	2,261
Under $5,000	21,897	14,928	87,588	[2]60,337	1,013	2,755	689
$5,000 under $10,000	36,348	34,346	145,392	285,767	24,665	7,862	1,965
$10,000 under $20,000	27,461	27,411	109,844	361,383	43,069	13,160	3,290
$20,000 under $50,000	2,127	2,127	8,508	56,046	9,416	26,350	6,587
$50,000 or more	469	469	1,876	34,908	10,692	74,430	18,608
Returns with five or more exemptions, total	102,996	89,443	614,735	[2]840,150	74,498	8,157	1,367
Under $5,000	36,726	24,832	234,071	[2]112,958	464	3,076	483
$5,000 under $10,000	40,666	39,018	237,953	280,692	10,431	6,902	1,180
$10,000 under $20,000	21,090	21,090	116,030	275,807	26,695	13,078	2,377
$20,000 under $50,000	3,840	3,840	22,689	117,127	20,237	30,502	5,162
$50,000 or more	674	663	3,992	53,566	16,671	79,474	13,418
Montana							
All returns, total	252,647	147,275	679,226	[2]1,730,172	220,478	6,848	2,547
Under $5,000	108,998	31,283	189,440	[2]237,828	17,813	2,182	1,255
$5,000 under $10,000	91,873	67,067	300,765	678,724	70,274	7,388	2,257
$10,000 under $20,000	44,787	42,257	159,938	587,668	80,918	13,121	3,674
$20,000 under $50,000	6,399	6,102	26,653	176,917	34,450	27,648	6,638
$50,000 or more	590	566	2,430	49,034	17,023	83,107	20,178
Returns with one exemption, total	92,721	-	92,721	[2]304,463	39,809	3,284	3,284
Under $5,000	69,928	-	69,928	[2]138,074	12,798	1,975	1,975
$5,000 under $10,000	20,972	-	20,972	139,375	21,095	6,646	6,646
$10,000 under $20,000	1,573	-	1,573	19,906	4,025	12,655	12,655
$20,000 under $50,000	(*)	-	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	-	(*)	(*)	(*)	(*)	(*)
Returns with two exemptions, total	56,861	48,982	113,722	[2]418,879	59,899	7,367	3,683
Under $5,000	21,170	15,425	42,340	[2]47,743	3,496	2,255	1,128
$5,000 under $10,000	21,994	20,115	43,988	160,881	18,243	7,315	3,657
$10,000 under $20,000	11,965	11,710	23,930	153,087	23,661	12,795	6,397
$20,000 under $50,000	1,572	1,572	3,144	42,968	9,227	27,334	13,667
$50,000 or more	160	160	320	14,200	5,272	88,751	44,375
Returns three exemptions, total	31,463	29,838	94,389	[2]301,462	41,965	9,581	3,194
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	13,954	12,402	41,862	107,855	12,441	7,729	2,576
$10,000 under $20,000	10,398	10,398	31,194	143,419	21,139	13,793	4,598
$20,000 under $50,000	1,005	1,005	3,015	26,051	5,427	25,922	8,641
$50,000 or more	71	49	213	5,511	2,055	77,622	25,874
Returns with four exemptions	28,162	25,471	112,648	[2]262,475	33,864	9,320	2,330
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	12,306	12,142	49,224	97,529	9,539	7,925	1,981
$10,000 under $20,000	7,796	7,258	31,184	98,148	12,649	12,590	3,147
$20,000 under $50,000	1,244	1,244	4,976	39,027	8,143	31,372	7,843
$50,000 or more	122	122	488	9,158	3,020	75,066	18,766
Returns with five or more exemptions, total	43,440	42,984	265,746	[2]442,893	44,943	10,196	1,667
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	22,647	22,408	144,719	173,085	8,956	7,643	1,196
$10,000 under $20,000	13,055	12,891	72,057	173,108	19,445	13,260	2,402
$20,000 under $50,000	2,332	2,281	15,272	62,797	10,336	26,929	4,112
$50,000 or more	235	235	1,407	19,129	6,102	81,399	13,595

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, AVERAGE INCOME, BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, ADJUSTED GROSS INCOME CLASSES, AND STATES—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Number of exemptions other than age or blindness and adjusted gross income classes	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)
	Nebraska							Nevada						
All returns, total	569,705	337,683	1,469,404	[2]3,985,255	527,579	6,679	2,712	199,669	110,684	521,149	[2]1,795,893	301,723	8,994	3,446
Under $5,000	255,919	79,262	415,742	[2]546,158	31,413	2,134	1,314	79,190	22,254	142,446	[2]178,644	12,144	2,256	1,254
$5,000 under $10,000	185,079	139,292	565,471	1,369,964	143,981	7,402	2,423	54,804	31,732	143,837	440,579	53,031	8,039	3,063
$10,000 under $20,000	110,858	103,107	423,939	1,462,316	199,017	13,191	3,449	55,884	48,685	200,552	764,787	106,907	13,685	3,813
$20,000 under $50,000	15,781	14,149	56,825	432,062	88,751	27,379	7,603	8,687	7,066	30,494	237,001	52,404	27,282	7,772
$50,000 or more	2,068	1,873	7,427	174,755	64,416	84,504	23,530	1,104	947	3,820	174,881	77,237	158,405	45,780
Returns with one exemption, total	211,378	-	211,378	[2]718,621	103,722	3,400	3,400	70,487	(*)	70,487	[2]319,864	57,004	4,538	4,538
Under $5,000	163,269	-	163,269	[2]287,882	22,028	1,763	1,763	47,278	(*)	47,278	[2]84,778	6,994	1,793	1,793
$5,000 under $10,000	39,797	-	39,797	283,068	44,565	7,113	7,113	18,251	-	18,251	146,107	25,356	8,005	8,005
$10,000 under $20,000	6,641	-	6,641	88,129	18,086	13,270	13,270	3,878	-	3,878	48,526	9,631	12,513	12,513
$20,000 under $50,000	1,487	-	1,487	42,183	11,489	28,368	28,368	974	-	974	28,276	10,054	29,031	29,031
$50,000 or more	184	-	184	17,359	7,554	94,343	94,343	106	-	106	12,177	4,969	114,878	114,878
Returns with two exemptions, total	142,398	135,330	284,796	[2]1,101,796	158,156	7,737	3,869	43,529	35,536	87,058	[2]421,078	76,472	9,674	4,837
Under $5,000	57,292	53,004	114,584	[2]149,114	6,205	2,603	1,301	15,422	13,800	30,844	[2]45,389	3,525	2,943	1,472
$5,000 under $10,000	49,561	47,925	99,122	378,549	44,110	7,638	3,819	11,001	(*)	22,002	77,649	8,556	7,058	3,529
$10,000 under $20,000	30,739	29,678	61,478	403,510	62,050	13,127	6,563	14,830	12,246	29,660	197,901	31,419	13,345	6,672
$20,000 under $50,000	4,174	4,102	8,348	116,270	25,288	27,856	13,928	1,903	1,357	3,806	56,328	14,410	29,600	14,800
$50,000 or more	632	621	1,264	54,353	20,503	86,000	43,000	373	346	746	43,811	18,562	117,455	58,728
Returns with three exemptions, total	60,774	54,990	182,322	[2]518,474	70,606	8,531	2,844	30,391	21,576	91,173	[2]338,583	57,357	11,141	3,714
Under $5,000	17,466	13,788	52,398	[2]53,746	2,397	3,077	1,026	17,795	9,758	53,385	101,139	8,198	5,684	1,895
$5,000 under $10,000	24,595	22,489	73,785	174,605	18,004	7,099	2,366							
$10,000 under $20,000	16,496	16,496	49,488	215,413	31,385	13,058	4,353	10,484	9,822	31,452	149,563	21,579	14,266	4,755
$20,000 under $50,000	1,948	1,948	5,844	53,309	11,293	27,366	9,122	1,973	1,872	5,919	51,328	9,994	26,015	8,672
$50,000 or more	269	269	807	21,401	7,527	79,558	26,519	139	124	417	36,553	17,586	262,969	87,656
Returns with four exemptions, total	66,962	61,466	267,848	[2]667,727	85,194	9,972	2,493	27,960	26,346	111,840	[2]341,883	61,340	12,228	3,057
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	14,208	12,601	56,832	88,771	7,653	6,248	1,562
$5,000 under $10,000	31,957	31,295	127,828	243,525	21,070	7,620	1,905							
$10,000 under $20,000	20,636	20,587	82,544	271,567	35,532	13,160	3,290	12,667	12,667	50,668	176,231	23,504	13,913	3,478
$20,000 under $50,000	3,476	3,451	13,904	86,906	16,513	25,002	6,250	399	899	3,596	22,633	4,396	25,175	6,294
$50,000 or more	377	377	1,508	31,707	11,328	84,103	21,026	186	179	744	54,248	25,787	291,656	72,914
Returns with five or more exemptions, total	88,193	85,897	523,060	[2]978,639	109,901	11,097	1,871	27,302	27,225	160,591	[2]374,487	49,552	13,716	2,332
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	10,039	10,039	57,691	75,392	4,843	7,510	1,307
$5,000 under $10,000	39,169	37,583	224,939	290,217	16,232	7,409	1,290							
$10,000 under $20,000	36,346	36,346	223,788	483,698	51,964	13,308	2,161	14,025	13,950	84,894	192,567	20,774	13,730	2,268
$20,000 under $50,000	4,696	4,648	27,242	133,394	24,168	28,406	4,897	2,938	2,938	16,199	78,437	13,551	26,697	4,842
$50,000 or more	606	606	3,664	49,935	17,505	82,401	13,629	300	298	1,807	28,091	10,334	93,637	15,546
	New Hampshire							New Jersey						
All returns, total	291,400	125,483	681,073	[2]1,988,489	281,511	6,824	2,920	2,819,768	1,502,725	7,194,249	[2]25,252,294	3,881,963	8,955	3,510
Under $5,000	148,408	9,271	205,552	[2]321,370	24,224	2,165	1,563	1,042,936	147,568	1,493,776	[2]2,220,362	152,101	2,129	1,486
$5,000 under $10,000	66,771	45,212	209,098	508,118	58,941	7,610	2,430	811,542	483,569	2,260,561	6,162,991	693,966	7,594	2,726
$10,000 under $20,000	67,556	62,949	230,258	866,713	124,032	12,830	3,764	791,009	706,028	2,796,810	10,773,373	1,513,829	13,620	3,852
$20,000 under $50,000	7,754	7,248	32,725	214,936	45,097	27,719	6,568	153,658	146,225	563,490	4,209,337	836,694	27,394	7,470
$50,000 or more	911	803	3,440	77,352	29,218	84,908	22,486	20,623	19,335	79,612	1,886,231	685,374	91,462	23,693
Returns with one exemption, total	143,713	-	143,713	[2]401,791	51,415	2,796	2,796	1,066,541	(*)	1,066,541	[2]4,069,690	628,406	3,816	3,816
Under $5,000	127,529	-	127,529	[2]248,230	20,692	1,946	1,946	775,697	(*)	775,697	[2]1,472,420	125,081	1,898	1,898
$5,000 under $10,000	12,254	-	12,254	88,973	14,630	7,261	7,261	222,683	-	222,683	1,558,508	246,622	6,999	6,999
$10,000 under $20,000	3,502	-	3,502	47,114	10,043	13,453	13,453	61,680	-	61,680	781,776	163,434	12,675	12,675
$20,000 under $50,000	347	-	347	11,051	3,490	31,846	31,846	5,513	-	5,513	158,116	48,794	28,681	28,681
$50,000 or more	81	-	81	6,423	2,560	79,292	79,292	968	-	968	98,870	44,475	102,138	102,138
Returns with two exemptions, total	49,653	43,034	99,306	[2]513,862	84,811	10,349	5,175	666,888	516,184	1,333,776	[2]6,894,959	1,159,847	10,339	5,170
Under $5,000	9,043	(*)	18,086	[1]27,065	1,975	2,993	1,496	179,479	105,638	358,958	[2]493,541	21,844	2,750	1,375
$5,000 under $10,000	15,482	12,381	30,964	116,762	15,897	7,542	3,771	228,823	168,879	457,646	1,772,694	213,981	7,747	3,874
$10,000 under $20,000	22,918	22,728	45,836	293,047	45,446	12,787	6,393	211,525	195,407	422,650	2,926,731	464,716	13,849	6,925
$20,000 under $50,000	1,944	1,786	3,888	51,496	11,419	26,490	13,245	41,916	41,088	83,832	1,165,836	250,049	27,814	13,907
$50,000 or more	266	264	532	25,492	10,074	95,835	47,917	5,345	5,172	10,690	536,157	209,257	100,310	50,155
Returns three exemptions, total	32,271	23,348	96,813	[2]305,151	43,598	9,456	3,152	335,464	279,844	1,006,392	[2]3,867,603	602,188	11,529	3,843
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	49,046	19,767	147,138	[2]143,718	3,879	2,930	977
$5,000 under $10,000	15,707	12,605	47,121	115,312	12,683	7,341	2,447	124,821	103,740	374,463	964,638	101,805	7,728	2,576
$10,000 under $20,000	9,906	9,181	29,718	129,251	19,289	13,048	4,349	132,454	128,088	397,362	1,815,272	264,301	13,705	4,568
$20,000 under $50,000	1,135	1,135	3,405	30,265	6,496	26,665	8,888	26,255	25,461	78,765	696,018	140,878	26,510	8,837
$50,000 or more	118	105	354	10,096	3,664	85,559	28,520	2,888	2,788	8,664	247,957	91,325	85,857	28,619
Returns with four exemptions	30,202	26,833	120,808	[2]320,996	40,957	10,032	2,657	320,514	295,459	1,282,056	[2]4,321,257	639,422	13,482	3,371
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	21,302	9,843	85,208	[2]56,140	839	2,635	659
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	90,483	77,674	361,932	718,496	60,585	7,941	1,985
$10,000 under $20,000	17,009	17,009	68,036	213,175	28,155	12,533	3,133	170,581	169,838	682,324	2,326,961	300,721	13,641	3,410
$20,000 under $50,000	615	615	2,460	15,900	2,932	25,853	6,463	34,817	34,807	139,268	931,402	173,712	26,751	6,688
$50,000 or more	105	93	420	7,865	2,847	74,908	18,727	3,331	3,297	13,324	288,258	103,565	86,537	21,634
Returns with five or more exemptions, total	35,561	32,268	220,433	[2]446,690	60,733	12,561	2,026	430,361	409,647	2,505,484	[2]6,098,787	852,101	14,171	2,434
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	17,412	10,729	126,775	[2]54,543	458	3,132	430
$5,000 under $10,000	13,776	12,225	80,551	113,154	8,801	8,214	1,405	144,732	133,276	843,837	1,148,656	70,973	7,936	1,361
$10,000 under $20,000	14,221	14,031	83,166	184,127	21,099	12,948	2,214	214,959	212,695	1,232,794	2,922,632	320,658	13,596	2,371
$20,000 under $50,000	3,713	3,712	22,625	106,224	20,760	28,609	4,695	45,157	44,869	256,112	1,257,966	223,260	27,858	4,912
$50,000 or more	341	341	2,053	27,475	10,073	80,574	13,383	8,091	8,078	45,966	714,990	236,752	88,368	15,555

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, AVERAGE INCOME, BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, ADJUSTED GROSS INCOME CLASSES, AND STATES—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Number of exemptions other than age or blindness and adjusted gross income classes	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)
	New Mexico							New York						
All returns, total	333,941	196,734	939,023	[2]2,169,582	275,533	6,497	2,310	7,204,512	3,634,072	17,866,478	[2]64,514,152	9,789,408	8,955	3,611
Under $5,000	164,774	55,508	351,826	[2]303,342	14,485	1,841	862	2,739,516	471,536	4,212,933	[2]6,251,842	439,553	2,282	1,484
$5,000 under $10,000	94,114	70,845	321,034	669,309	65,024	7,112	2,085	2,167,216	1,188,358	5,784,624	15,973,157	1,795,432	7,370	2,761
$10,000 under $20,000	64,167	59,716	227,040	866,230	117,958	13,500	3,815	1,850,663	1,571,675	6,306,231	25,000,186	3,420,154	13,509	3,964
$20,000 under $50,000	9,976	9,839	35,950	250,981	48,436	25,158	6,981	383,119	345,857	1,343,538	10,628,294	1,986,860	27,741	7,911
$50,000 or more	910	826	3,173	79,719	29,630	87,603	25,124	63,998	56,646	219,152	6,660,673	2,147,409	104,076	30,393
Returns with one exemption, total	123,505	-	123,505	[2]365,717	48,671	2,961	2,961	2,950,286	(*)	2,950,286	[2]13,258,231	2,107,419	4,494	4,944
Under $5,000	98,905	-	98,905	[2]153,488	10,352	1,552	1,552	1,970,058	(*)	1,970,058	[2]4,052,607	351,324	2,057	2,057
$5,000 under $10,000	21,469	-	21,469	160,103	25,653	7,457	7,457	745,616	-	745,616	5,194,206	805,629	6,966	6,966
$10,000 under $20,000	2,956	-	2,956	41,399	8,245	14,005	14,005	200,631	-	200,631	2,530,948	491,806	12,615	12,615
$20,000 under $50,000	(*)	-	(*)	(*)	(*)	(*)	(*)	28,266	-	28,266	776,774	204,146	27,481	27,481
$50,000 or more	61	-	61	6,732	3,103	110,361	110,361	5,715	-	5,715	703,696	254,514	123,131	123,131
Returns with two exemptions, total	57,969	48,309	115,938	[2]498,572	77,368	8,601	4,300	1,571,033	1,209,580	3,142,066	[2]17,110,384	2,848,771	15,976	5,446
Under $5,000	18,531	11,567	37,062	[2]22,475	1,016	1,213	606	426,454	246,969	852,908	[2]1,224,392	62,679	2,871	1,436
$5,000 under $10,000	15,880	14,080	31,760	106,201	10,621	6,688	3,344	501,500	374,894	1,003,000	3,726,819	422,381	7,431	3,716
$10,000 under $20,000	20,169	19,319	40,338	266,043	39,997	13,191	6,595	516,905	467,423	1,033,810	7,039,710	1,068,852	13,619	6,809
$20,000 under $50,000	3,044	3,021	6,088	76,105	15,685	25,002	12,501	106,858	101,875	213,716	2,973,498	594,040	27,827	13,913
$50,000 or more	345	322	690	27,748	10,049	80,429	40,215	19,316	18,419	38,632	2,145,965	700,819	111,097	55,549
Returns with three exemptions, total	53,692	53,067	161,076	[2]417,645	52,909	7,779	2,593	807,989	672,793	2,423,967	[2]9,521,733	1,481,619	11,784	3,928
Under $5,000	20,333	20,333	60,999	[2]52,253	2,048	2,570	857	145,983	84,102	437,949	[2]403,472	14,553	2,764	921
$5,000 under $10,000	17,780	17,780	53,340	127,209	13,202	7,155	2,385	280,872	227,262	842,616	2,117,288	217,582	7,538	2,513
$10,000 under $20,000	12,409	11,784	37,227	157,335	21,109	12,679	4,226	309,096	291,857	927,288	4,214,764	584,664	13,636	4,545
$20,000 under $50,000	3,084	3,084	9,252	74,238	14,208	24,072	8,024	61,823	59,762	185,469	1,714,108	314,983	27,726	9,242
$50,000 or more	86	86	258	6,610	2,342	76,861	25,620	10,215	9,810	30,645	1,072,101	349,837	104,953	34,984
Returns with four exemptions, total	35,432	33,713	141,728	[2]335,598	40,347	9,472	2,368	884,894	807,139	3,539,576	[2]11,270,096	1,627,171	12,736	3,184
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	110,485	77,802	441,940	[2]346,996	9,104	3,141	785
$5,000 under $10,000	16,284	16,284	65,136	118,139	9,181	7,255	1,814	307,293	270,234	1,229,172	2,351,482	198,564	7,652	1,913
$10,000 under $20,000	10,895	10,875	43,580	157,553	21,732	14,461	3,615	367,474	361,164	1,469,896	4,987,255	621,683	13,572	3,393
$20,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	87,042	85,567	348,168	2,384,626	423,743	27,396	6,849
$50,000 or more	152	152	608	11,072	4,075	72,843	18,211	12,600	12,372	50,400	1,199,737	374,077	95,217	23,804
Returns with five or more exemptions, total	63,343	61,645	396,776	[2]552,049	56,237	8,715	1,391	990,310	942,607	5,810,583	[2]13,353,709	1,724,430	13,484	2,298
Under $5,000	19,855	18,157	126,260	[2]51,430	532	2,590	407	86,536	60,710	510,078	[2]224,375	1,893	2,593	440
$5,000 under $10,000	22,701	22,701	149,329	157,657	6,368	6,945	1,056	331,935	315,968	1,964,220	2,583,362	151,276	7,783	1,315
$10,000 under $20,000	17,738	17,738	102,939	243,900	26,874	13,750	2,369	456,557	451,231	2,674,606	6,227,509	653,150	13,640	2,328
$20,000 under $50,000	2,783	2,783	16,692	71,505	12,402	25,693	4,284	99,130	98,653	567,919	2,779,289	449,949	28,037	4,894
$50,000 or more	266	266	1,556	27,557	10,061	103,597	17,710	16,152	16,045	93,760	1,539,174	468,162	95,293	16,416
	North Carolina							North Dakota						
All returns, total	1,749,352	992,597	4,681,642	[2]11,769,310	1,496,486	6,729	2,514	219,437	130,454	598,376	[2]1,333,854	155,464	6,079	2,229
Under $5,000	825,075	226,833	1,579,212	[2]1,886,815	118,190	2,287	1,195	114,398	38,357	221,702	[2]240,872	13,280	2,106	1,086
$5,000 under $10,000	567,603	430,015	1,831,932	4,146,608	425,604	7,305	2,264	64,848	54,856	220,486	483,367	47,912	7,454	2,193
$10,000 under $20,000	309,436	291,721	1,100,027	4,021,506	537,727	12,996	3,656	34,925	32,554	135,028	452,960	60,595	12,969	3,355
$20,000 under $50,000	40,727	37,924	146,334	1,156,616	221,262	28,399	7,904	4,823	4,268	19,316	124,440	23,174	25,801	6,442
$50,000 or more	6,511	6,104	24,137	557,765	193,703	85,665	23,108	443	419	1,844	32,216	10,503	72,721	17,470
Returns with one exemption, total	588,605	-	588,605	[2]1,724,651	225,236	2,930	2,930	85,655	-	85,655	[2]234,572	28,519	2,739	2,739
Under $5,000	486,020	-	486,020	[2]907,377	83,146	1,867	1,867	73,499	-	73,499	[2]135,108	11,483	1,838	1,838
$5,000 under $10,000	88,240	-	88,240	565,639	85,818	6,410	6,410	11,850	-	11,850	92,019	15,044	7,765	7,765
$10,000 under $20,000	11,646	-	11,646	143,792	27,408	12,347	12,347	(*)	-	(*)	(*)	(*)	(*)	(*)
$20,000 under $50,000	2,390	-	2,390	75,835	14,597	31,730	31,730	(*)	-	(*)	(*)	(*)	(*)	(*)
$50,000 or more	309	-	309	32,008	14,267	103,585	103,585							
Returns with two exemptions, total	384,354	299,722	768,708	[2]2,818,026	404,096	7,332	3,666	45,749	44,996	91,498	[2]334,417	46,099	7,310	3,655
Under $5,000	158,490	103,525	316,980	[2]400,988	19,945	2,530	1,265	18,074	17,567	36,148	[2]38,569	777	2,134	1,067
$5,000 under $10,000	144,617	117,205	289,234	1,067,078	129,183	7,379	3,689	17,569	17,569	35,138	140,281	17,653	7,985	3,992
$10,000 under $20,000	69,763	67,788	139,526	906,660	136,949	12,996	6,498	8,875	8,875	17,750	117,447	18,417	13,233	6,617
$20,000 under $50,000	9,694	9,470	19,388	271,755	56,598	28,033	14,017	1,082	859	2,164	27,444	5,617	25,364	12,682
$50,000 or more	1,790	1,734	3,580	171,545	61,421	95,835	47,917	149	126	298	10,676	3,635	71,650	35,825
Returns three exemptions, total	251,488	209,586	754,464	[2]2,164,384	283,270	8,606	2,869	20,290	19,776	60,870	[2]166,323	20,940	8,197	2,732
Under $5,000	66,016	40,504	198,048	[2]200,921	8,663	3,044	1,015	14,346	14,345	43,038	75,437	6,403	5,258	1,753
$5,000 under $10,000	105,937	91,581	317,811	767,069	80,667	7,241	2,414	5,031	4,518	15,093	65,532	9,097	13,026	4,342
$10,000 under $20,000	72,123	70,160	216,369	929,455	127,528	12,887	4,296	870	870	2,610	22,227	4,516	25,548	8,516
$20,000 under $50,000	6,358	6,300	19,074	176,590	34,436	27,774	9,258	43	43	129	3,127	924	72,723	24,241
$50,000 or more	1,054	1,041	3,162	90,349	31,976	85,720	28,573							
Returns with four exemptions	264,657	252,835	1,058,628	[2]2,626,079	324,369	9,923	2,481	22,547	22,404	90,188	[2]190,993	23,160	8,471	2,118
Under $5,000	46,788	39,702	187,152	[2]152,364	4,520	3,256	814	15,850	15,707	63,400	81,590	6,047	5,148	1,287
$5,000 under $10,000	119,217	115,487	476,868	940,062	85,960	7,885	1,971	5,410	5,410	21,640	73,015	10,060	13,496	3,374
$10,000 under $20,000	85,888	85,030	343,552	1,127,963	144,530	13,133	3,283	1,218	1,218	4,872	31,053	5,263	25,495	6,374
$20,000 under $50,000	11,499	11,368	45,996	305,781	56,130	26,592	6,648	69	69	276	5,335	1,790	77,325	19,331
$50,000 or more	1,265	1,248	5,060	99,909	33,229	78,979	19,745							
Returns with five or more exemptions, total	260,248	230,454	1,511,237	[2]2,436,172	259,515	9,361	1,612	45,196	43,278	270,165	[2]407,550	36,746	9,017	1,509
Under $5,000	67,761	43,102	391,012	[2]225,165	1,916	3,323	576	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	109,592	105,742	659,779	806,760	43,975	7,361	1,223	18,164	18,164	107,759	142,491	8,109	7,845	1,322
$10,000 under $20,000	70,016	68,743	388,934	913,637	101,313	13,049	2,349	13,751	13,751	78,687	173,381	18,478	12,609	2,203
$20,000 under $50,000	10,786	10,786	59,486	326,655	59,501	30,285	5,491	1,348	1,321	9,365	36,473	5,843	27,057	3,895
$50,000 or more	2,093	2,081	12,026	163,955	52,810	78,334	13,633	181	181	1,140	12,876	4,096	71,134	11,294

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, AVERAGE INCOME, BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, ADJUSTED GROSS INCOME CLASSES, AND STATES—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Number of exemptions other than age or blindness and adjusted gross income classes	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)
	Ohio						
All returns, total	4,072,287	2,278,295	10,510,566	[2]33,357,610	4,963,915	8,191	3,174
Under $5,000	1,599,395	315,830	2,400,498	[2]3,669,129	275,728	2,294	1,528
$5,000 under $10,000	1,173,219	752,940	3,324,302	8,839,166	1,032,364	7,534	2,659
$10,000 under $20,000	1,132,963	1,054,122	4,176,680	15,068,149	2,122,068	13,300	3,608
$20,000 under $50,000	146,874	137,056	535,566	3,940,434	822,685	26,829	7,358
$50,000 or more	19,836	18,347	73,520	1,840,733	711,070	92,797	25,037
Returns with one exemption, total	1,546,794	-	1,546,794	[2]5,631,326	847,911	3,641	3,641
Under $5,000	1,156,484	-	1,156,484	[2]2,336,342	219,028	2,020	2,020
$5,000 under $10,000	322,275	-	322,275	2,224,457	357,669	6,902	6,902
$10,000 under $20,000	59,600	-	59,600	735,000	149,719	12,332	12,332
$20,000 under $50,000	7,285	-	7,285	203,829	61,109	27,979	27,979
$50,000 or more	1,150	-	1,150	131,698	60,386	114,519	114,519
Returns with two exemptions, total	922,889	781,559	1,845,778	[2]8,898,322	1,469,691	9,642	4,821
Under $5,000	261,801	188,402	523,602	[2]776,472	40,348	2,966	1,483
$5,000 under $10,000	312,212	253,054	624,424	2,360,969	295,986	7,562	3,781
$10,000 under $20,000	303,337	295,783	606,674	4,097,530	657,959	13,508	6,754
$20,000 under $50,000	39,414	38,352	78,828	1,053,983	233,959	26,741	13,371
$50,000 or more	6,125	5,968	12,250	609,368	241,439	99,488	49,744
Returns with three exemptions, total	516,303	458,696	1,548,909	[2]5,486,577	839,927	10,627	3,542
Under $5,000	86,414	59,371	259,242	[2]260,410	11,800	3,014	1,005
$5,000 under $10,000	188,730	165,177	566,190	1,436,046	157,775	7,609	2,536
$10,000 under $20,000	210,480	203,954	631,440	2,797,594	412,530	13,291	4,430
$20,000 under $50,000	27,816	27,415	83,448	723,883	152,169	26,024	8,675
$50,000 or more	2,863	2,779	8,589	268,644	105,653	93,833	31,278
Returns with four exemptions, total	460,614	431,192	1,842,456	[2]5,500,192	799,287	11,941	2,985
Under $5,000	46,228	27,356	184,912	[2]149,796	3,937	3,240	810
$5,000 under $10,000	161,079	154,191	644,316	1,309,778	127,510	8,131	2,033
$10,000 under $20,000	219,753	216,922	879,012	2,934,499	394,344	13,354	3,338
$20,000 under $50,000	30,035	29,262	120,140	802,597	160,704	26,722	6,681
$50,000 or more	3,519	3,461	14,076	303,522	112,792	86,252	21,563
Returns with five or more exemptions, total	625,687	606,848	3,726,629	[2]7,841,195	1,007,101	12,532	2,104
Under $5,000	48,468	40,701	276,258	[2]146,110	616	3,015	529
$5,000 under $10,000	188,923	180,518	1,167,097	1,507,916	93,424	7,982	1,292
$10,000 under $20,000	339,793	337,463	1,999,954	4,503,526	507,516	13,254	2,252
$20,000 under $50,000	42,324	42,027	245,865	1,156,141	214,745	27,316	4,702
$50,000 or more	6,179	6,139	37,455	527,502	190,800	85,370	14,084
	Oklahoma						
All returns, total	876,863	552,081	2,368,583	[2]6,086,160	806,372	6,941	2,570
Under $5,000	402,647	148,215	782,462	[2]835,916	47,493	2,076	1,068
$5,000 under $10,000	274,231	214,077	899,936	2,038,354	204,559	7,433	2,265
$10,000 under $20,000	173,231	164,345	590,512	2,255,115	309,033	13,018	3,819
$20,000 under $50,000	23,227	22,149	82,973	643,080	131,137	27,687	7,750
$50,000 or more	3,527	3,295	12,700	313,696	114,151	88,941	24,700
Returns with one exemption, total	272,375	-	272,375	[2]776,029	106,430	2,849	2,849
Under $5,000	223,869	-	223,869	[2]377,174	32,497	1,685	1,685
$5,000 under $10,000	41,308	-	41,308	286,755	45,676	6,942	6,942
$10,000 under $20,000	6,042	-	6,042	69,931	13,417	11,574	11,574
$20,000 under $50,000	988	-	988	21,699	5,950	21,963	21,963
$50,000 or more	168	-	168	20,470	8,890	121,845	121,845
Returns with two exemptions, total	206,234	185,350	412,468	[2]1,649,153	248,858	7,997	3,998
Under $5,000	81,622	71,484	163,244	[2]202,196	9,187	2,477	1,239
$5,000 under $10,000	66,067	56,823	132,134	492,009	58,528	7,447	3,724
$10,000 under $20,000	50,211	48,723	100,422	659,289	100,905	13,130	6,565
$20,000 under $50,000	7,257	7,256	14,514	198,436	43,171	27,344	13,672
$50,000 or more	1,077	1,064	2,154	97,223	37,067	90,271	45,136
Returns with three exemptions, total	148,105	123,328	444,315	[2]1,226,571	159,201	8,282	2,761
Under $5,000	48,078	33,898	144,234	[2]130,438	4,633	2,713	904
$5,000 under $10,000	53,577	43,975	160,731	405,786	40,808	7,574	2,525
$10,000 under $20,000	42,116	41,234	126,348	541,646	76,104	12,861	4,287
$20,000 under $50,000	3,851	3,762	11,553	103,401	21,021	26,850	8,950
$50,000 or more	483	459	1,449	45,300	16,635	93,790	31,263
Returns with four exemptions, total	107,227	106,454	428,908	[2]1,090,120	144,480	10,166	2,542
Under $5,000	18,600	18,045	74,400	[2]46,419	777	2,496	624
$5,000 under $10,000	44,290	44,290	177,160	328,491	27,324	7,417	1,854
$10,000 under $20,000	38,965	38,770	155,860	518,971	67,542	13,319	3,330
$20,000 under $50,000	4,492	4,492	17,968	126,830	25,550	28,235	7,059
$50,000 or more	880	857	3,520	69,409	23,287	78,873	19,718
Returns with five or more exemptions, total	142,922	136,949	810,517	[2]1,344,291	147,403	9,406	1,659
Under $5,000	30,478	24,788	176,715	[2]79,690	399	2,615	451
$5,000 under $10,000	68,989	68,989	388,603	525,315	32,224	7,614	1,352
$10,000 under $20,000	35,897	35,618	201,840	465,278	51,065	12,961	2,305
$20,000 under $50,000	6,639	6,639	37,950	192,714	35,444	29,028	5,078
$50,000 or more	919	915	5,409	81,294	28,271	88,458	15,029
	Oregon						
All returns, total	783,705	466,590	2,010,318	[2]6,030,235	819,428	7,695	3,000
Under $5,000	308,407	75,891	475,176	[2]617,624	40,673	2,003	1,300
$5,000 under $10,000	258,488	189,066	763,948	1,942,730	209,362	7,516	2,543
$10,000 under $20,000	188,163	174,926	668,826	2,493,649	333,891	13,253	3,728
$20,000 under $50,000	25,537	23,905	91,178	704,435	136,475	27,585	7,726
$50,000 or more	3,110	2,802	11,190	271,797	99,028	87,395	24,289
Returns with one exemption, total	287,332	-	287,332	[2]977,393	135,724	3,402	3,402
Under $5,000	219,271	-	219,271	[2]413,997	34,097	1,888	1,888
$5,000 under $10,000	58,128	-	58,128	406,941	63,604	7,001	7,001
$10,000 under $20,000	8,656	-	8,656	106,745	21,142	12,332	12,332
$20,000 under $50,000	1,049	-	1,049	29,112	7,893	27,752	27,752
$50,000 or more	228	-	228	20,598	8,988	90,345	90,345
Returns with two exemptions, total	196,064	176,980	392,128	[2]1,702,200	256,052	8,682	4,341
Under $5,000	60,111	50,020	120,222	[2]132,022	5,085	2,196	1,098
$5,000 under $10,000	70,807	64,348	141,614	522,009	59,400	7,372	3,686
$10,000 under $20,000	56,603	53,668	113,206	752,070	113,629	13,287	6,643
$20,000 under $50,000	7,598	7,542	15,196	202,529	41,916	26,656	13,328
$50,000 or more	945	902	1,890	93,570	36,022	99,015	49,508
Returns three exemptions, total	87,407	83,114	262,221	[2]909,135	131,165	10,401	3,467
Under $5,000	12,372	11,181	37,116	[2]25,755	986	2,082	694
$5,000 under $10,000	38,746	36,968	116,238	298,030	30,876	7,692	2,564
$10,000 under $20,000	30,786	29,767	92,358	402,636	56,456	13,079	4,360
$20,000 under $50,000	4,955	4,661	14,865	135,397	25,681	27,325	9,108
$50,000 or more	548	537	1,644	47,317	17,166	86,344	28,781
Returns with four exemptions	102,848	97,411	411,392	[2]1,134,317	142,490	11,029	2,757
Under $5,000	6,496	4,716	25,984	[2]19,493	482	3,001	750
$5,000 under $10,000	48,699	45,242	194,796	381,118	34,024	7,826	1,956
$10,000 under $20,000	42,245	42,245	168,980	560,203	69,626	13,261	3,315
$20,000 under $50,000	4,952	4,855	19,808	135,850	25,043	27,433	6,858
$50,000 or more	456	453	1,824	37,653	13,315	82,571	20,643
Returns with five or more exemptions, total	110,054	109,085	657,245	[2]1,307,190	154,000	11,878	1,989
Under $5,000	10,157	9,974	72,583	[2]26,356	23	2,595	363
$5,000 under $10,000	42,108	42,108	253,172	334,632	21,459	7,947	1,322
$10,000 under $20,000	49,873	49,246	285,626	671,994	73,038	13,474	2,353
$20,000 under $50,000	6,983	6,847	40,260	201,548	35,942	28,863	5,006
$50,000 or more	933	910	5,604	72,660	23,538	77,878	12,966
	Pennsylvania						
All returns, total	4,569,714	2,440,495	11,306,262	[2]35,390,223	5,163,902	7,745	3,130
Under $5,000	1,840,115	326,503	2,685,314	[2]4,164,299	322,517	2,263	1,551
$5,000 under $10,000	1,499,783	977,015	4,235,526	11,203,793	1,270,874	7,470	2,645
$10,000 under $20,000	1,062,670	980,666	3,784,447	13,932,211	1,952,516	13,111	3,681
$20,000 under $50,000	145,709	136,851	523,675	4,089,723	859,471	28,068	7,810
$50,000 or more	21,437	19,460	77,300	2,000,197	759,524	93,306	25,876
Returns with one exemption, total	1,837,623	-	1,837,623	[2]6,695,219	994,420	3,643	3,643
Under $5,000	1,367,957	-	1,367,957	[2]2,851,726	269,938	2,085	2,085
$5,000 under $10,000	402,444	-	402,444	2,735,998	436,302	6,798	6,798
$10,000 under $20,000	58,850	-	58,850	739,337	150,642	12,563	12,563
$20,000 under $50,000	6,814	-	6,814	190,081	61,083	27,896	27,896
$50,000 or more	1,558	-	1,558	178,077	76,455	114,298	114,298
Returns with two exemptions, total	1,034,855	859,090	2,069,710	[2]9,644,255	1,543,324	9,319	4,660
Under $5,000	288,688	196,423	577,376	[2]798,299	38,229	2,765	1,383
$5,000 under $10,000	391,576	322,836	783,152	2,968,996	355,550	7,582	3,791
$10,000 under $20,000	305,914	292,483	611,828	4,047,643	641,279	13,231	6,616
$20,000 under $50,000	42,154	41,046	84,308	1,189,973	263,159	28,229	14,115
$50,000 or more	6,523	6,302	13,046	639,344	245,107	98,014	49,007
Returns three exemptions, total	559,523	510,439	1,678,569	[2]5,822,188	864,371	10,406	3,469
Under $5,000	80,449	63,230	241,347	[2]222,711	9,247	2,768	923
$5,000 under $10,000	244,755	218,848	734,265	1,925,111	211,520	7,865	2,622
$10,000 under $20,000	204,458	198,924	613,374	2,668,460	385,955	13,051	4,350
$20,000 under $50,000	26,700	26,354	80,100	730,148	154,223	27,346	9,115
$50,000 or more	3,161	3,083	9,483	275,758	103,426	87,237	29,079
Returns with four exemptions	526,192	491,299	2,104,768	[2]5,891,627	829,724	11,197	2,799
Under $5,000	60,336	41,035	241,344	[2]170,027	4,337	2,818	704
$5,000 under $10,000	211,396	199,557	845,584	1,651,038	147,455	7,810	1,953
$10,000 under $20,000	219,799	216,675	879,196	2,872,274	377,272	13,068	3,267
$20,000 under $50,000	30,728	30,161	122,912	831,414	163,460	27,057	6,764
$50,000 or more	3,933	3,871	15,732	366,874	137,200	93,280	23,320
Returns with five or more exemptions, total	611,521	579,667	3,615,592	[2]7,336,937	932,063	11,998	2,021
Under $5,000	42,685	25,815	257,290	[2]121,536	766	2,847	472
$5,000 under $10,000	249,612	235,774	1,470,081	1,922,650	130,047	7,703	1,308
$10,000 under $20,000	273,649	272,584	1,621,199	3,604,499	396,367	13,172	2,223
$20,000 under $50,000	39,313	39,290	229,541	1,148,108	217,547	29,204	5,002
$50,000 or more	6,262	6,204	37,481	540,144	197,336	86,257	14,411

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, AVERAGE INCOME, BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, ADJUSTED GROSS INCOME CLASSES, AND STATES—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Number of exemptions other than age or blindness and adjusted gross income classes	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)
Rhode Island							
All returns, total	367,882	172,077	923,281	[2]2,676,574	386,769	7,276	2,899
Under $5,000	166,577	20,715	290,253	[2]384,792	31,729	2,310	1,326
$5,000 under $10,000	106,907	63,261	281,572	754,723	85,660	7,060	2,680
$10,000 under $20,000	81,867	76,555	307,804	1,074,836	147,660	13,129	3,492
$20,000 under $50,000	10,694	9,855	36,822	299,078	61,644	27,967	8,122
$50,000 or more	1,837	1,691	6,830	163,145	60,077	88,811	23,887
Returns with one exemption, total	171,598	-	171,598	[2]582,212	85,584	3,393	3,393
Under $5,000	130,586	-	130,586	[2]264,009	24,901	2,022	2,022
$5,000 under $10,000	35,482	-	35,482	219,903	34,587	6,198	6,198
$10,000 under $20,000	4,571	-	4,571	55,717	11,203	12,189	12,189
$20,000 under $50,000	(*)	-	(*)	(*)	(*)	(*)	(*)
$50,000 or more	120	-	120	19,695	8,897	164,128	164,128
Returns with two exemptions, total	68,408	50,534	136,816	[2]638,442	103,018	9,333	4,666
Under $5,000	21,624	(*)	43,248	[2]75,515	5,904	3,492	1,746
$5,000 under $10,000	22,042	18,797	44,084	149,788	15,773	6,796	3,398
$10,000 under $20,000	20,542	20,542	41,084	267,212	42,640	13,008	6,504
$20,000 under $50,000	3,698	3,698	7,396	96,026	19,736	25,967	12,984
$50,000 or more	502	478	1,004	49,901	18,965	99,405	49,702
Returns with three exemptions, total	39,713	38,089	119,139	[2]422,221	63,007	10,632	3,544
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	20,297	18,674	60,891	163,337	17,842	8,047	2,682
$10,000 under $20,000	13,013	13,013	39,039	173,954	25,095	13,368	4,456
$20,000 under $50,000	1,607	1,607	4,821	48,653	10,677	30,276	10,092
$50,000 or more	313	312	939	25,524	9,104	81,545	27,182
Returns with four exemptions, total	41,089	38,744	164,356	[2]448,886	61,323	10,925	2,731
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	13,695	12,022	54,780	104,844	9,804	7,656	1,914
$10,000 under $20,000	18,494	18,494	73,976	243,035	31,961	13,141	3,285
$20,000 under $50,000	2,044	2,044	8,176	55,765	10,848	27,283	6,821
$50,000 or more	288	287	1,152	22,749	8,075	78,991	19,748
Returns with five or more exemptions, total	47,074	44,710	331,372	[2]584,815	73,837	12,423	1,765
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	15,391	13,768	86,335	116,852	7,653	7,592	1,353
$10,000 under $20,000	25,247	24,506	149,134	334,919	36,761	13,266	2,246
$20,000 under $50,000	2,506	2,506	15,590	75,746	14,388	30,226	4,859
$50,000 or more	614	614	3,615	45,276	15,035	73,738	12,524
South Carolina							
All returns, total	844,622	441,606	2,200,459	[2]5,322,754	655,746	6,302	2,419
Under $5,000	451,722	106,966	825,466	[2]1,020,619	63,793	2,259	1,236
$5,000 under $10,000	222,805	169,941	760,619	1,645,759	165,868	7,387	2,164
$10,000 under $20,000	150,438	146,599	537,578	1,971,157	261,913	13,103	3,667
$20,000 under $50,000	17,011	15,553	66,526	476,005	94,137	27,982	7,155
$50,000 or more	2,646	2,547	10,270	209,215	70,035	79,068	20,371
Returns with one exemption, total	330,293	-	330,293	[2]861,191	102,227	2,607	2,607
Under $5,000	290,699	-	290,699	[2]556,191	47,661	1,913	1,913
$5,000 under $10,000	36,836	-	36,836	247,914	38,653	6,730	6,730
$10,000 under $20,000	1,632	-	1,632	21,006	4,184	12,871	12,871
$20,000 under $50,000	1,068	-	1,068	28,628	8,442	26,805	26,805
$50,000 or more	58	-	58	7,452	3,287	128,483	128,483
Returns with two exemptions, total	161,161	129,574	322,322	[2]1,169,170	166,963	7,255	3,627
Under $5,000	74,357	52,519	148,714	[2]205,685	11,355	2,766	1,383
$5,000 under $10,000	47,724	38,820	95,448	339,028	40,300	7,104	3,552
$10,000 under $20,000	34,784	34,331	69,568	455,227	68,437	13,087	6,544
$20,000 under $50,000	3,494	3,104	6,988	102,332	23,400	29,288	14,644
$50,000 or more	802	800	1,604	66,898	23,471	83,414	41,707
Returns with three exemptions, total	104,879	87,271	314,637	[2]936,771	120,958	8,932	2,977
Under $5,000	25,552	14,389	76,656	[2]73,463	2,776	2,875	958
$5,000 under $10,000	36,101	30,758	108,303	263,597	27,281	7,302	2,434
$10,000 under $20,000	40,722	39,656	122,166	516,750	70,748	12,690	4,230
$20,000 under $50,000	2,172	2,172	6,516	55,481	10,319	25,544	8,515
$50,000 or more	332	296	996	27,480	9,834	82,769	27,590
Returns with four exemptions, total	110,101	94,857	440,404	[2]1,050,549	127,230	9,542	2,385
Under $5,000	29,460	14,904	117,840	[2]87,869	1,493	2,983	746
$5,000 under $10,000	36,928	36,928	147,712	292,347	26,364	7,917	1,979
$10,000 under $20,000	39,293	38,605	157,172	532,233	69,148	13,545	3,386
$20,000 under $50,000	3,934	3,934	15,736	102,834	18,902	26,140	6,535
$50,000 or more	486	486	1,944	35,266	11,323	72,563	18,141
Returns with five or more exemptions, total	138,188	129,904	792,803	[2]1,305,076	138,369	9,444	1,646
Under $5,000	31,654	25,154	191,557	[2]97,412	508	3,077	509
$5,000 under $10,000	65,216	63,435	372,320	502,873	33,270	7,711	1,351
$10,000 under $20,000	34,007	34,007	187,040	445,942	49,398	13,113	2,384
$20,000 under $50,000	6,343	6,343	36,218	186,730	33,073	29,439	5,156
$50,000 or more	968	965	5,668	72,119	22,120	74,503	12,724
South Dakota							
All returns, total	239,439	138,617	667,688	[2]1,391,924	162,352	5,813	2,085
Under $5,000	130,641	46,355	246,416	[2]273,804	15,435	2,096	1,111
$5,000 under $10,000	71,422	57,231	275,566	540,173	51,724	7,563	1,960
$10,000 under $20,000	32,188	30,265	124,882	405,507	52,731	12,598	3,247
$20,000 under $50,000	4,699	4,317	18,921	136,138	29,309	28,971	7,195
$50,000 or more	489	449	1,903	36,303	13,153	74,238	19,076
Returns with one exemption, total	93,121	-	93,121	[2]232,147	27,985	2,493	2,493
Under $5,000	80,215	-	80,215	[2]135,557	11,187	1,690	1,690
$5,000 under $10,000	10,733	-	10,733	68,356	10,801	6,369	6,369
$10,000 under $20,000	1,923	-	1,923	21,470	3,894	11,165	11,165
$20,000 under $50,000	(*)	-	(*)	(*)	(*)	(*)	(*)
$50,000 or more	15	-	15	1,281	623	85,417	85,417
Returns with two exemptions, total	48,154	43,107	96,308	[2]300,187	40,580	6,234	6,234
Under $5,000	27,274	23,969	54,548	[2]71,645	3,184	2,627	1,313
$5,000 under $10,000	11,178	9,449	22,356	83,811	10,830	7,498	3,749
$10,000 under $20,000	8,334	8,334	16,668	100,712	15,050	12,084	6,042
$20,000 under $50,000	1,226	1,226	2,452	33,984	7,777	27,720	13,860
$50,000 or more	142	129	284	10,035	3,739	70,670	35,335
Returns three exemptions, total	21,260	20,865	63,780	[2]170,380	21,922	8,014	2,671
Under $5,000	15,373	14,990	46,119	[2]83,559	7,566	5,435	1,812
$5,000 under $10,000							
$10,000 under $20,000	5,149	5,149	15,447	65,001	8,971	12,624	4,208
$20,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	68	56	204	4,772	1,708	70,169	23,390
Returns with four exemptions	30,855	29,126	123,420	[2]265,203	30,945	8,595	2,149
Under $5,000	6,585	6,585	26,340	[2]21,557	494	3,274	818
$5,000 under $10,000	17,957	16,228	71,828	144,997	14,258	8,075	2,019
$10,000 under $20,000	5,621	5,621	22,484	72,478	9,576	12,894	3,224
$20,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	101	101	404	7,046	2,382	69,763	17,441
Returns with five or more exemptions, total	46,049	45,519	291,059	[2]424,004	40,920	9,208	9,208
Under $5,000	11,207	10,824	69,233	[2]33,859	74	3,021	489
$5,000 under $10,000	21,541	21,541	140,610	170,634	8,765	7,921	1,214
$10,000 under $20,000	11,161	11,161	68,360	145,845	15,240	13,067	2,133
$20,000 under $50,000	1,977	1,830	11,860	60,497	12,140	30,600	5,101
$50,000 or more	163	163	996	13,169	4,701	80,789	13,222
Tennessee							
All returns, total	1,338,285	809,876	3,557,258	[2]9,061,719	1,220,807	6,771	2,547
Under $5,000	643,129	221,124	1,259,361	[2]1,511,118	95,900	2,350	1,200
$5,000 under $10,000	419,189	327,389	1,343,021	3,002,165	300,385	7,162	2,235
$10,000 under $20,000	236,624	224,504	816,831	3,108,269	435,330	13,136	3,805
$20,000 under $50,000	33,708	31,590	116,689	940,574	197,313	27,904	8,061
$50,000 or more	5,635	5,269	21,356	499,593	191,879	88,659	23,394
Returns with one exemption, total	399,360	-	399,360	[2]1,202,898	171,315	3,012	3,012
Under $5,000	334,562	-	334,562	[2]628,847	59,542	1,880	1,880
$5,000 under $10,000	53,176	-	53,176	360,221	52,193	6,774	6,774
$10,000 under $20,000	9,699	-	9,699	129,650	28,631	13,367	13,367
$20,000 under $50,000	1,669	-	1,669	47,770	13,410	28,622	28,622
$50,000 or more	254	-	254	36,410	17,539	143,344	143,344
Returns with two exemptions, total	340,067	272,844	680,134	[2]2,424,416	361,979	7,129	3,565
Under $5,000	156,612	111,791	313,224	[2]412,322	23,498	2,633	1,316
$5,000 under $10,000	108,409	87,664	216,818	747,987	86,900	6,900	3,450
$10,000 under $20,000	63,512	62,301	127,024	841,891	132,507	13,256	6,628
$20,000 under $50,000	9,941	9,563	19,882	272,471	60,163	27,409	13,704
$50,000 or more	1,593	1,525	3,186	149,745	58,911	94,002	47,001
Returns with three exemptions, total	218,244	186,881	654,732	[2]1,835,462	247,323	8,410	2,803
Under $5,000	56,246	36,731	168,738	[2]155,491	7,503	2,764	921
$5,000 under $10,000	100,308	89,321	300,924	746,214	78,537	7,439	2,480
$10,000 under $20,000	54,676	53,909	164,028	695,948	98,373	12,729	4,243
$20,000 under $50,000	6,168	6,099	18,504	164,784	35,130	26,716	8,905
$50,000 or more	846	821	2,538	73,025	27,780	86,318	28,773
Returns with four exemptions	202,513	180,716	810,052	[2]1,832,501	231,009	9,049	2,262
Under $5,000	58,857	40,893	235,428	[2]193,633	4,530	3,290	822
$5,000 under $10,000	76,866	73,114	307,464	570,863	50,456	7,427	1,857
$10,000 under $20,000	58,009	57,934	232,036	768,677	100,327	13,251	3,313
$20,000 under $50,000	7,719	7,717	30,876	208,618	40,935	27,027	6,757
$50,000 or more	1,062	1,058	4,248	90,710	34,761	85,414	21,354
Returns with five or more exemptions, total	178,101	169,435	1,012,980	[2]1,766,444	209,182	9,918	1,744
Under $5,000	36,852	31,709	207,409	[2]120,825	827	3,279	583
$5,000 under $10,000	80,430	77,290	464,639	576,881	32,299	7,172	1,242
$10,000 under $20,000	50,728	50,360	284,044	672,103	75,492	13,249	2,366
$20,000 under $50,000	8,211	8,211	45,758	246,931	47,675	30,073	5,396
$50,000 or more	1,880	1,865	11,130	149,704	52,889	79,629	13,450

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, AVERAGE INCOME, BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, ADJUSTED GROSS INCOME CLASSES, AND STATES—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Number of exemptions other than age or blindness and adjusted gross income classes	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)
	Texas							Utah						
All returns, total	3,949,350	2,393,410	10,663,164	[2]28,832,853	4,139,124	7,301	2,704	355,184	212,322	1,044,866	[2]2,582,752	298,845	7,272	2,472
Under $5,000	1,813,211	607,716	3,502,109	[2]3,831,086	231,710	2,113	1,094	150,214	32,174	237,509	[2]292,756	18,369	1,949	1,233
$5,000 under $10,000	1,178,594	898,719	3,792,289	8,708,877	907,932	7,389	2,296	110,662	90,792	413,601	845,640	71,928	7,642	2,045
$10,000 under $20,000	808,380	751,569	2,844,152	10,793,719	1,521,917	13,352	3,795	83,699	79,041	345,907	1,100,743	133,649	13,151	3,182
$20,000 under $50,000	129,637	117,977	454,469	3,575,402	756,323	27,580	7,867	9,537	9,290	43,003	256,485	45,711	26,894	5,964
$50,000 or more	19,528	17,429	70,145	1,923,770	721,242	98,513	27,426	1,072	1,025	4,846	87,128	29,189	81,277	17,979
Returns with one exemption, total	1,274,332	(*)	1,274,332	[2]3,974,803	611,255	3,119	3,119	125,029	-	125,029	[2]308,522	33,455	2,468	2,468
Under $5,000	1,036,669	(*)	1,036,669	[2]1,766,920	151,957	1,704	1,704	108,253	-	108,253	[2]182,099	13,966	1,682	1,682
$5,000 under $10,000	185,537	-	185,537	1,279,134	202,454	6,894	6,894	13,974	-	13,974	89,048	11,586	6,372	6,372
$10,000 under $20,000	43,792	-	43,792	572,227	118,564	13,067	13,067	2,553	-	2,553	29,796	5,716	11,671	11,671
$20,000 under $50,000	6,795	-	6,795	193,592	62,767	28,490	28,490	227	-	227	5,248	1,254	23,120	23,120
$50,000 or more	1,539	-	1,539	162,930	75,513	105,868	105,868	22	-	22	2,331	933	105,969	105,969
Returns with two exemptions, total	959,358	814,680	1,918,716	[2]7,825,267	1,255,090	8,157	4,078	67,127	60,494	134,254	[2]554,302	77,342	8,258	4,129
Under $5,000	362,508	280,845	725,016	[2]872,056	48,097	2,406	1,203	21,690	15,939	43,380	[2]48,479	2,282	2,235	1,118
$5,000 under $10,000	337,703	284,693	675,406	2,482,511	296,161	7,351	3,676	23,252	22,929	46,504	167,361	16,963	7,198	3,599
$10,000 under $20,000	217,961	211,013	435,922	2,904,804	457,206	13,327	6,664	19,466	18,940	38,932	245,544	38,241	12,614	6,307
$20,000 under $50,000	35,523	32,748	71,046	974,899	217,564	27,444	13,722	2,428	2,408	4,856	66,912	13,958	27,558	13,779
$50,000 or more	5,663	5,381	11,326	590,997	236,062	104,361	52,180	291	278	582	26,006	8,898	89,369	44,684
Returns with three exemptions, total	564,642	497,833	1,693,926	[2]5,067,063	739,648	8,974	2,991	41,137	36,368	123,411	[2]406,619	52,238	9,885	3,295
Under $5,000	172,105	126,862	516,315	[2]478,473	19,604	2,780	927	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	210,157	193,292	630,471	1,567,605	166,351	7,459	2,486	19,818	17,959	59,454	161,734	16,742	8,161	2,720
$10,000 under $20,000	154,156	150,750	462,468	2,048,482	296,191	13,288	4,429	13,536	12,483	40,608	182,436	24,828	13,478	4,493
$20,000 under $50,000	25,156	24,024	75,468	677,346	144,896	26,926	8,975	926	926	2,778	26,535	4,681	28,655	9,552
$50,000 or more	3,068	2,905	9,204	295,157	112,606	96,204	32,068	145	145	435	12,203	4,540	84,160	28,053
Returns with four exemptions, total	543,298	500,298	2,173,192	[2]5,566,740	760,732	10,246	2,562	47,225	42,663	188,900	[2]458,366	55,974	9,706	2,427
Under $5,000	125,318	97,910	501,272	[2]382,198	10,238	3,050	762	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	189,917	177,479	759,668	1,435,321	127,297	7,558	1,889	21,098	19,241	84,392	160,042	14,708	7,586	1,896
$10,000 under $20,000	195,747	193,349	782,988	2,651,008	352,695	13,543	3,386	17,135	16,609	68,540	228,578	27,963	13,340	3,335
$20,000 under $50,000	28,777	28,084	115,108	777,484	153,765	27,018	6,754	1,730	1,730	6,920	43,160	7,468	24,948	6,237
$50,000 or more	3,539	3,476	14,156	320,729	116,737	90,627	22,657	137	137	548	10,197	3,313	74,427	18,607
Returns with five or more exemptions, total	607,720	578,800	3,602,998	[2]6,398,981	772,400	10,529	1,776	74,666	72,797	473,272	[2]854,944	81,839	11,450	1,806
Under $5,000	116,611	100,300	722,837	[2]331,439	1,815	2,842	459	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	255,280	243,255	1,541,207	1,944,306	115,670	7,616	1,262	32,520	30,663	209,277	267,454	11,929	8,224	1,278
$10,000 under $20,000	196,724	196,457	1,118,982	2,617,198	297,261	13,304	2,339	31,009	31,009	195,274	414,390	39,902	13,364	2,122
$20,000 under $50,000	33,386	33,121	186,052	952,080	177,331	28,517	5,117	4,226	4,226	28,222	114,631	18,349	27,125	4,062
$50,000 or more	5,719	5,667	33,920	553,958	180,323	96,862	16,331	477	465	3,259	36,391	11,506	76,292	11,166
	Vermont							Virginia						
All returns, total	165,669	82,067	430,922	[2]1,145,290	148,163	6,913	2,658	1,651,213	982,030	4,395,597	[2]12,867,456	1,796,987	7,793	2,927
Under $5,000	76,637	13,911	130,631	[2]158,863	10,437	2,073	1,216	680,431	188,256	1,212,172	[2]1,557,338	110,732	2,289	1,285
$5,000 under $10,000	52,009	33,132	153,775	392,427	42,279	7,545	2,552	525,602	391,593	1,662,929	3,840,714	435,551	7,307	2,310
$10,000 under $20,000	31,907	30,298	127,045	419,963	56,022	13,162	3,306	363,475	324,621	1,226,574	4,902,426	692,692	13,488	3,997
$20,000 under $50,000	4,583	4,244	17,681	126,957	23,855	27,702	7,180	75,458	71,868	270,972	2,030,213	398,133	26,905	7,492
$50,000 or more	533	482	1,790	47,080	15,570	88,330	26,302	6,247	5,692	22,950	536,766	139,878	85,924	23,388
Returns with one exemption, total	66,668	-	66,668	[2]205,269	26,671	3,079	3,079	536,391	(*)	536,391	[2]1,943,701	298,311	3,624	3,624
Under $5,000	53,803	-	53,803	[2]97,599	8,438	1,814	1,814	407,867	(*)	407,867	[2]789,117	74,726	1,935	1,935
$5,000 under $10,000	11,159	-	11,159	78,915	11,728	7,072	7,072	97,569	-	97,569	671,854	107,015	6,886	6,886
$10,000 under $20,000	1,511	-	1,511	21,876	4,513	14,478	14,478	27,779	-	27,779	364,976	73,622	13,139	13,139
$20,000 under $50,000	(*)	-	(*)	(*)	(*)	(*)	(*)	2,728	-	2,728	72,646	21,465	26,630	26,630
$50,000 or more	24	-	24	2,333	825	97,209	97,209	448	-	448	45,108	21,483	100,688	100,688
Returns with two exemptions, total	40,263	29,565	80,526	[2]326,814	46,746	8,117	4,058	402,804	325,700	805,608	[2]3,450,757	535,758	8,567	4,283
Under $5,000	11,348	(*)	22,696	[2]29,342	1,760	2,586	1,293	150,851	99,628	301,702	[2]391,975	23,965	2,598	1,299
$5,000 under $10,000	18,686	13,257	37,372	134,535	15,474	7,200	3,600	123,421	104,950	246,842	882,635	101,493	7,151	3,576
$10,000 under $20,000	8,789	8,789	17,578	112,648	17,300	12,817	6,408	104,916	98,048	209,832	1,407,911	222,525	13,419	6,710
$20,000 under $50,000	1,217	1,217	2,434	30,080	5,617	24,716	12,358	21,908	21,400	43,816	607,892	129,892	27,747	13,874
$50,000 or more	223	210	446	20,209	6,595	90,623	45,311	1,708	1,674	3,416	160,344	57,883	93,879	46,939
Returns three exemptions, total	12,902	12,701	38,706	[2]144,671	22,191	11,213	3,738	235,084	203,649	705,252	[2]2,316,494	327,098	9,854	3,285
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	48,123	32,417	144,369	[2]149,647	7,388	3,110	1,037
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	105,242	92,219	315,726	790,900	84,931	7,515	2,505
$10,000 under $20,000	4,058	4,058	12,174	57,424	8,505	14,151	4,717	65,201	62,596	195,603	889,181	126,405	13,638	4,546
$20,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	15,637	15,586	46,911	410,336	81,407	26,241	8,747
$50,000 or more	94	81	282	9,616	3,434	102,303	34,101	881	831	2,643	76,430	26,967	86,754	28,918
Returns with four exemptions	16,735	14,730	66,940	[2]176,306	22,934	10,535	2,634	227,265	210,069	909,060	[2]2,401,213	315,546	10,566	2,641
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	40,950	24,898	163,800	[2]128,858	4,110	3,147	787
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	90,101	90,039	360,404	692,540	63,788	7,686	1,922
$10,000 under $20,000	6,564	6,564	26,256	87,336	11,307	13,305	3,326	80,290	79,521	321,160	1,079,311	139,547	13,443	3,361
$20,000 under $50,000	873	853	3,492	26,691	5,304	30,574	7,644	14,662	14,360	58,648	400,819	75,685	27,337	6,834
$50,000 or more	47	47	188	4,223	1,390	89,853	22,463	1,262	1,251	5,048	99,685	32,416	78,989	19,747
Returns with five or more exemptions, total	29,101	25,051	178,082	[2]292,230	29,626	10,042	1,641	249,669	242,287	1,439,286	[2]2,755,293	320,273	11,036	1,914
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	32,640	30,988	194,434	[2]97,741	543	2,995	503
$5,000 under $10,000	9,781	(*)	62,687	75,543	3,868	7,723	1,205	109,269	104,385	642,388	802,785	48,325	7,347	1,250
$10,000 under $20,000	10,985	10,907	69,526	140,679	14,398	12,806	2,023	85,289	84,456	472,200	1,161,047	130,593	13,613	2,459
$20,000 under $50,000	1,686	1,686	9,676	47,231	7,964	28,014	4,881	20,523	20,522	118,869	538,521	89,684	26,240	4,530
$50,000 or more	145	144	850	10,698	3,327	73,782	12,586	1,948	1,936	11,395	155,199	52,128	79,670	13,620

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, AVERAGE INCOME, BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, ADJUSTED GROSS INCOME CLASSES, AND STATES—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Number of exemptions other than age or blindness and adjusted gross income classes	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)
	Washington						
All returns, total	1,284,089	752,619	3,297,678	[2]10,620,822	1,539,702	8,271	3,221
Under $5,000	500,522	122,755	747,790	[2]1,040,187	72,783	2,078	1,391
$5,000 under $10,000	366,002	240,427	1,041,202	2,816,451	321,448	7,695	2,705
$10,000 under $20,000	357,150	333,367	1,282,824	4,810,183	676,741	13,468	3,750
$20,000 under $50,000	55,488	51,466	207,431	1,527,011	310,971	27,520	7,362
$50,000 or more	4,927	4,604	18,431	426,990	157,760	86,663	23,167
Returns with one exemption, total	465,061	-	465,061	[2]1,571,792	226,991	3,380	3,380
Under $5,000	358,660	-	358,660	[2]656,300	56,952	1,830	1,830
$5,000 under $10,000	86,537	-	86,537	621,262	100,572	7,179	7,179
$10,000 under $20,000	18,112	-	18,112	234,214	49,215	12,931	12,931
$20,000 under $50,000	1,529	-	1,529	40,026	11,919	26,178	26,178
$50,000 or more	223	-	223	19,990	8,333	89,639	89,639
Returns with two exemptions, total	308,828	271,287	617,656	[2]3,008,715	484,001	9,742	4,871
Under $5,000	85,276	70,244	170,552	[2]235,731	10,555	2,764	1,382
$5,000 under $10,000	107,936	88,453	215,872	840,235	102,277	7,785	3,892
$10,000 under $20,000	98,569	97,054	197,138	1,356,519	219,105	13,762	6,881
$20,000 under $50,000	15,469	14,030	30,938	431,064	96,784	27,866	13,933
$50,000 or more	1,578	1,506	3,156	145,166	55,280	91,994	45,997
Returns with three exemptions, total	176,233	161,624	528,699	[2]1,873,431	275,165	10,630	3,543
Under $5,000	29,901	27,569	89,703	[2]84,704	3,497	2,833	944
$5,000 under $10,000	66,606	57,838	199,818	540,338	59,389	8,112	2,704
$10,000 under $20,000	69,343	66,648	208,029	927,416	134,908	13,374	4,458
$20,000 under $50,000	9,731	8,929	29,193	256,239	52,093	26,332	8,777
$50,000 or more	652	640	1,956	64,734	25,278	99,284	33,095
Returns with four exemptions, total	151,835	146,064	607,340	[2]1,825,941	257,023	12,026	3,006
Under $5,000	14,234	12,491	56,936	[2]37,730	1,475	2,651	663
$5,000 under $10,000	48,206	44,671	192,824	383,074	34,861	7,947	1,987
$10,000 under $20,000	77,392	77,165	309,568	1,024,008	133,172	13,231	3,308
$20,000 under $50,000	11,180	10,928	44,720	313,626	62,611	28,052	7,013
$50,000 or more	823	809	3,292	67,503	24,904	82,020	20,505
Returns with five or more exemptions, total	182,132	173,644	1,078,922	[2]2,340,945	296,520	12,853	2,170
Under $5,000	12,451	12,451	71,939	[2]25,722	304	2,066	358
$5,000 under $10,000	56,717	49,465	346,151	431,542	24,349	7,609	1,247
$10,000 under $20,000	93,734	92,500	549,977	1,268,026	140,340	13,528	2,306
$20,000 under $50,000	17,579	17,579	101,051	486,057	87,563	27,650	4,810
$50,000 or more	1,651	1,649	9,804	129,598	43,964	78,496	13,219
	Wisconsin						
All returns, total	1,664,977	947,973	4,346,059	[2]12,675,790	1,699,651	7,613	2,917
Under $5,000	686,397	159,352	1,051,671	[2]1,406,655	96,988	2,049	1,338
$5,000 under $10,000	489,318	325,360	1,408,828	3,668,404	409,161	7,497	2,604
$10,000 under $20,000	433,366	410,294	1,672,159	5,701,405	757,593	13,156	3,410
$20,000 under $50,000	49,037	46,621	187,256	1,329,176	250,445	27,105	7,098
$50,000 or more	6,859	6,346	26,145	570,150	185,464	83,124	21,807
Returns with one exemption, total	657,986	-	657,986	[2]2,191,199	303,169	3,330	3,330
Under $5,000	496,871	-	496,871	[2]935,544	81,812	1,883	1,883
$5,000 under $10,000	145,370	-	145,370	988,321	154,610	6,799	6,799
$10,000 under $20,000	13,761	-	13,761	174,431	35,468	12,676	12,676
$20,000 under $50,000	1,572	-	1,572	49,801	14,557	31,680	31,680
$50,000 or more	412	-	412	43,102	16,722	104,614	104,614
Returns with two exemptions, total	373,993	341,901	747,986	[2]3,374,595	513,107	9,023	4,512
Under $5,000	121,576	100,812	243,152	[2]297,562	11,561	2,448	1,224
$5,000 under $10,000	110,372	103,633	220,744	839,731	100,133	7,608	3,804
$10,000 under $20,000	125,871	121,667	251,742	1,670,096	261,273	13,268	6,634
$20,000 under $50,000	13,980	13,675	27,960	369,352	73,901	26,420	13,210
$50,000 or more	2,194	2,114	4,388	197,854	66,239	90,179	45,089
Returns three exemptions, total	182,442	170,235	547,326	[2]1,840,999	253,447	10,091	3,364
Under $5,000	22,336	18,786	67,008	[2]56,424	2,287	2,526	842
$5,000 under $10,000	86,145	79,713	258,435	662,409	70,417	7,689	2,563
$10,000 under $20,000	65,548	63,609	196,644	853,844	119,688	13,026	4,342
$20,000 under $50,000	7,700	7,416	23,100	209,049	40,543	27,149	9,050
$50,000 or more	713	711	2,139	59,273	20,512	83,132	27,711
Returns with four exemptions	167,733	160,763	670,932	[2]1,966,390	264,325	11,723	2,931
Under $5,000	19,019	17,066	76,076	[2]45,140	1,129	2,373	593
$5,000 under $10,000	49,426	45,605	197,704	390,265	35,060	7,896	1,974
$10,000 under $20,000	86,392	85,440	345,568	1,139,034	147,404	13,184	3,296
$20,000 under $50,000	11,789	11,555	47,156	307,603	54,807	26,092	6,523
$50,000 or more	1,107	1,097	4,428	84,348	25,925	76,195	19,049
Returns with five or more exemptions, total	282,823	275,074	1,721,829	[2]3,302,610	365,602	11,677	1,918
Under $5,000	26,595	22,688	168,564	[2]71,986	198	2,707	427
$5,000 under $10,000	98,005	96,409	586,575	787,679	48,941	8,037	1,343
$10,000 under $20,000	141,794	139,578	864,444	1,864,001	193,760	13,146	2,156
$20,000 under $50,000	13,996	13,975	87,468	393,371	66,637	28,106	4,497
$50,000 or more	2,433	2,424	14,778	185,573	56,066	76,273	12,557

Number of exemptions other than age or blindness and adjusted gross income classes	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)
	West Virginia						
All returns, total	568,098	347,094	1,531,897	[2]3,882,756	529,256	6,835	2,535
Under $5,000	243,594	73,056	444,541	[2]526,453	37,374	2,161	1,184
$5,000 under $10,000	206,850	164,228	679,222	1,558,697	173,545	7,535	2,295
$10,000 under $20,000	104,161	97,382	360,189	1,340,744	195,211	12,872	3,722
$20,000 under $50,000	11,827	10,914	41,646	318,285	68,394	26,912	7,643
$50,000 or more	1,666	1,514	6,299	138,577	54,732	83,179	22,000
Returns with one exemption, total	192,937	-	192,937	[2]625,124	92,507	3,240	3,240
Under $5,000	152,838	-	152,838	[2]284,517	26,717	1,862	1,862
$5,000 under $10,000	33,023	-	33,023	236,654	39,912	7,166	7,166
$10,000 under $20,000	6,298	-	6,298	76,060	15,588	12,077	12,077
$20,000 under $50,000	648	-	648	15,543	4,384	23,985	23,985
$50,000 or more	130	-	130	12,350	5,906	95,000	95,000
Returns with two exemptions, total	134,423	118,568	268,846	[2]1,031,964	155,744	7,677	3,838
Under $5,000	46,447	36,694	92,894	[2]125,959	7,184	2,712	1,356
$5,000 under $10,000	55,377	49,747	110,754	416,381	53,560	7,519	3,760
$10,000 under $20,000	29,127	28,893	58,254	364,090	58,053	12,500	6,250
$20,000 under $50,000	3,052	2,828	6,104	85,266	20,365	27,938	13,969
$50,000 or more	420	406	840	40,268	16,582	95,876	47,938
Returns with three exemptions, total	77,224	73,043	231,672	[2]684,307	94,627	8,861	2,954
Under $5,000	17,644	15,830	52,932	[2]56,957	3,160	3,228	1,076
$5,000 under $10,000	34,003	31,847	102,009	260,600	29,711	7,664	2,555
$10,000 under $20,000	23,196	23,026	69,588	296,394	43,669	12,778	4,259
$20,000 under $50,000	2,193	2,152	6,579	51,885	10,432	23,659	7,886
$50,000 or more	188	188	564	18,471	7,655	98,247	32,749
Returns with four exemptions, total	79,250	73,801	317,000	[2]759,987	100,485	9,590	2,397
Under $5,000	10,668	5,219	42,672	[2]24,787	286	2,324	581
$5,000 under $10,000	41,886	41,886	167,544	311,630	29,465	7,440	1,860
$10,000 under $20,000	23,196	23,196	92,784	312,243	44,219	13,461	3,365
$20,000 under $50,000	3,212	3,212	12,848	90,541	18,738	28,188	7,047
$50,000 or more	288	288	1,152	20,786	7,777	72,173	18,043
Returns with five or more exemptions, total	84,264	81,682	521,442	[2]781,378	85,892	9,273	1,498
Under $5,000	15,997	15,313	103,205	[2]34,234	28	2,140	332
$5,000 under $10,000	42,561	40,748	265,892	333,433	20,897	7,834	1,254
$10,000 under $20,000	22,344	22,267	133,265	291,958	33,682	13,066	2,191
$20,000 under $50,000	2,722	2,722	15,467	75,051	14,474	27,572	4,852
$50,000 or more	640	632	3,613	46,702	16,811	72,973	12,926
	Wyoming						
All returns, total	123,989	86,639	326,888	[2]874,576	117,900	7,054	2,675
Under $5,000	50,119	20,830	86,645	[2]104,894	7,392	2,093	1,211
$5,000 under $10,000	44,082	39,192	130,856	304,838	30,312	6,915	2,330
$10,000 under $20,000	26,147	23,470	97,005	339,902	47,023	13,000	3,504
$20,000 under $50,000	3,232	2,797	10,912	90,596	20,261	28,031	8,302
$50,000 or more	409	350	1,470	34,345	12,911	83,973	23,364
Returns with one exemption, total	31,234	-	31,234	[2]109,452	18,219	3,504	3,504
Under $5,000	23,724	-	23,724	[2]41,544	3,865	1,751	1,751
$5,000 under $10,000	(*)	-	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	2,567	-	2,567	34,718	7,961	13,525	13,525
$20,000 under $50,000	53	-	53	4,069	1,867	76,763	76,763
Returns with two exemptions, total	45,257	41,033	90,514	[2]283,017	37,380	6,254	3,127
Under $5,000	20,330	16,651	40,660	[2]50,734	2,906	2,496	1,248
$5,000 under $10,000	17,354	17,354	34,708	110,957	11,771	6,394	3,197
$10,000 under $20,000	6,505	6,039	13,010	86,796	14,248	13,343	6,671
$20,000 under $50,000	990	911	1,980	27,176	5,705	27,450	13,725
$50,000 or more	78	78	156	7,354	2,750	94,280	47,140
Returns three exemptions, total	14,080	12,241	42,240	[2]127,973	17,799	9,089	3,030
Under $5,000	9,548	7,709	28,644	[2]54,528	5,102	5,711	1,904
$5,000 under $10,000	3,927	3,927	11,781	53,034	7,301	13,505	4,502
$10,000 under $20,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$20,000 under $50,000	73	73	219	6,038	2,262	82,712	27,571
$50,000 or more							
Returns with four exemptions	16,654	16,639	66,616	[2]165,500	21,017	9,938	2,484
Under $5,000	11,421	11,409	45,684	[2]82,432	7,527	7,218	1,804
$5,000 under $10,000	4,571	4,571	18,284	59,837	7,689	13,091	3,273
$10,000 under $20,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$20,000 under $50,000	69	66	276	5,955	2,007	86,306	21,577
$50,000 or more							
Returns with five or more exemptions, total	16,764	16,726	96,284	[2]188,637	23,488	11,253	1,959
Under $5,000	6,934	6,899	39,191	[2]40,417	2,008	5,829	1,031
$5,000 under $10,000	8,933	8,933	51,719	113,416	12,256	12,696	2,193
$10,000 under $20,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$20,000 under $50,000	136	133	766	10,930	4,026	80,365	14,268
$50,000 or more							

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME TAX AFTER CREDITS, AVERAGE INCOME, BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, ADJUSTED GROSS INCOME CLASSES, AND STATES—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

Number of exemptions other than age or blindness and adjusted gross income classes	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)	Number of returns	Number of joint returns	Number of exemptions[1]	Adjusted gross income	Income tax after credits	Average income per— Return (Dollars)	Average income per— Exemption[1] (Dollars)
	Other areas[3]													
All returns, total	217,810	130,173	648,934	[2]1,605,039	216,410	7,369	2,473							
Under $5,000	120,662	57,197	295,752	[2]256,855	12,321	2,129	868							
$5,000 under $10,000	53,350	36,896	191,864	373,424	32,239	7,000	1,946							
$10,000 under $20,000	28,242	22,206	102,502	388,304	45,446	13,749	3,788							
$20,000 under $50,000	13,609	12,282	51,230	376,014	66,066	27,630	7,340							
$50,000 or more	1,947	1,592	7,586	210,442	60,338	108,085	27,741							
Returns with one exemption, total	67,585	-	67,585	[2]253,359	38,750	3,749	3,749							
Under $5,000	53,350	-	53,350	[2]100,629	8,477	1,886	1,886							
$5,000 under $10,000	9,923	-	9,923	66,874	10,280	6,739	6,739							
$10,000 under $20,000	3,435	-	3,435	44,522	7,644	12,961	12,961							
$20,000 under $50,000	746	-	746	21,826	6,496	29,257	29,257							
$50,000 or more	131	-	131	19,508	5,853	148,912	148,912							
Returns with two exemptions, total	41,502	34,556	83,004	[2]349,976	53,119	8,433	4,216							
Under $5,000	22,043	18,787	44,086	[2]55,465	[2]2,465	2,516	1,258							
$5,000 under $10,000	8,999	6,779	17,998	56,388	4,817	6,266	3,133							
$10,000 under $20,000	6,437	5,403	12,874	87,866	11,519	13,650	6,825							
$20,000 under $50,000	3,519	3,166	7,038	96,359	18,905	27,382	13,691							
$50,000 or more	504	421	1,008	53,898	15,413	106,941	53,470							
Returns with three exemptions, total	27,386	21,622	82,158	[2]234,594	38,751	8,566	2,855							
Under $5,000	12,789	10,211	38,367	[2]31,995	913	2,502	834							
$5,000 under $10,000	8,831	6,245	26,493	64,910	6,472	7,350	2,450							
$10,000 under $20,000	3,635	3,283	10,905	53,277	7,135	14,657	4,886							
$20,000 under $50,000	1,848	1,665	5,544	47,996	9,160	25,972	8,657							
$50,000 or more	283	218	849	36,416	15,071	128,676	42,892							
Returns with four exemptions, total	30,835	27,508	123,340	[2]262,270	34,569	8,506	2,126							
Under $5,000	14,314	12,767	57,256	[2]22,203	236	1,551	388							
$5,000 under $10,000	8,353	6,980	33,412	58,963	4,599	7,059	1,765							
$10,000 under $20,000	4,909	4,556	19,636	69,587	7,962	14,175	3,544							
$20,000 under $50,000	3,015	2,982	12,060	85,629	13,634	28,401	7,100							
$50,000 or more	244	223	976	25,888	8,138	106,096	26,524							
Returns with five or more exemptions, total	50,502	46,487	292,847	[2]504,843	51,225	9,996	1,724							
Under $5,000	18,166	15,432	102,693	[2]46,563	231	2,563	453							
$5,000 under $10,000	17,244	16,892	104,038	126,289	6,072	7,324	1,214							
$10,000 under $20,000	9,826	8,964	55,652	133,053	11,186	13,541	2,391							
$20,000 under $50,000	4,481	4,469	25,842	124,205	17,872	27,718	4,806							
$50,000 or more	785	730	4,622	74,733	15,864	95,201	16,169							

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Other than age or blindness.
[2]Adjusted gross income less deficit.
[3]Returns of U. S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad, and returns of bona fide residents of Puerto Rico, whether U. S. citizens or aliens.

Table 5.6—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

[Taxable and nontaxable returns; money amounts in thousands of dollars]

125 largest standard metropolitan statistical areas and standard consolidated areas	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Business or profession net profit less loss		Sales of capital assets net gain less net loss		Domestic and foreign dividends received				Interest received		Rent net income less loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		Dividends in adjusted gross income		Number of returns	Amount	Number of returns	Amount
									Number of returns	Amount	Number of returns	Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	45,794,918	392,957,905	41,635,525	328,124,969	3,328,820	18,711,325	5,503,630	9,630,221	7,986,861	12,139,209	5,092,263	11,332,691	20,441,237	12,967,331	3,503,774	911,964
Akron, Ohio	244,100	2,159,578	220,794	1,840,266	13,837	96,767	14,498	35,936	31,874	46,174	20,834	43,194	120,970	69,289	15,423	1,679
Albany-Schenectady-Troy, New York	255,821	2,126,965	232,296	1,799,612	18,725	106,010	30,495	33,550	50,360	46,773	33,233	41,753	130,351	71,310	27,449	1,963
Albuquerque, New Mexico	157,322	1,059,713	140,737	902,170	9,601	49,456	15,247	17,141	17,885	15,338	9,110	13,583	64,435	23,770	16,836	20,138
Allentown-Bethlehem-Easton, Pennsylvania and New Jersey	183,982	1,507,820	165,646	1,314,747	10,788	69,056	23,206	13,574	42,754	40,351	29,974	35,987	90,383	45,100	13,564	895
Anaheim-Santa Ana-Garden Grove, California	513,273	5,020,698	461,908	4,276,353	55,651	257,951	94,334	172,124	94,302	104,196	54,672	94,809	228,342	175,954	49,631	[12]2,460
Atlanta, Georgia	542,590	4,689,066	508,876	3,996,069	31,678	196,953	56,829	130,743	69,484	146,121	43,230	139,717	169,527	115,475	26,245	7,988
Augusta, Georgia and South Carolina	79,541	525,874	77,316	470,507	4,113	19,714	10,267	3,063	11,511	9,360	4,986	8,427	24,740	8,132	4,133	3,160
Austin, Texas	97,476	743,409	88,092	588,541	11,068	48,884	9,710	21,585	19,801	13,233	10,165	11,617	39,596	22,905	12,623	1,817
Bakersfield, California	89,399	718,424	77,963	623,158	10,259	54,713	10,527	10,126	12,434	8,420	5,951	7,146	36,986	22,901	12,730	[15]9,930
Baltimore, Maryland	766,199	6,196,625	710,891	5,272,433	46,607	286,069	62,514	87,729	99,045	155,544	58,307	145,871	307,295	153,372	50,989	22,186
Baton Rouge, Louisiana	92,552	777,739	83,333	654,085	6,007	37,667	13,735	24,342	12,832	8,091	7,844	6,835	43,599	26,658	9,777	17,352
Beaumont-Port Arthur-Orange, Texas	127,434	928,185	110,812	787,790	10,362	37,061	9,821	16,321	22,176	15,538	16,012	12,598	48,893	18,565	11,786	1,962
Binghamton, New York and Pennsylvania	111,844	888,930	100,671	742,975	8,339	50,751	13,143	12,521	28,058	30,887	14,890	28,434	62,628	22,669	15,187	4,071
Birmingham, Alabama	233,847	1,812,575	213,941	1,537,473	19,481	106,308	18,232	16,609	25,343	39,964	14,923	37,409	86,667	44,328	15,626	4,752
Boston, Massachusetts	1,028,433	8,823,247	953,157	7,262,788	69,956	463,773	112,727	191,419	185,591	372,892	113,017	355,149	513,565	326,667	93,049	9,621
Bridgeport, Connecticut	154,462	1,423,399	143,727	1,227,821	8,647	57,210	16,384	17,798	28,947	36,580	18,460	33,577	79,800	35,349	12,538	8,353
Buffalo, New York	441,077	3,598,108	394,611	3,115,080	24,976	140,132	52,409	53,283	76,348	83,092	42,511	76,213	236,557	119,981	48,096	6,678
Canton, Ohio	140,542	1,072,076	129,041	915,705	10,257	56,777	8,670	10,167	16,992	24,126	9,107	22,652	54,918	36,649	13,630	7,546
Charleston, South Carolina	87,093	559,164	81,756	472,285	7,004	26,118	7,790	9,261	10,824	15,274	5,804	14,290	28,529	15,421	7,640	224
Charleston, West Virginia	77,651	603,279	72,646	507,526	7,053	39,561	5,773	5,191	13,573	13,673	6,685	12,458	29,076	11,015	5,939	3,868
Charlotte, North Carolina	121,406	978,069	109,586	835,355	10,244	55,754	10,095	15,248	18,456	26,371	12,325	24,672	36,403	30,698	6,391	125
Chattanooga, Tennessee and Georgia	120,060	892,269	114,859	767,129	8,117	45,419	6,462	12,820	9,414	24,468	7,794	23,658	26,084	23,429	5,921	5,443
Chicago, Illinois	2,827,115	26,247,631	2,571,947	22,070,506	154,001	1,019,252	285,492	726,033	524,905	849,753	345,990	792,507	1,324,636	878,804	237,586	89,376
Cincinnati, Ohio, Kentucky and Indiana	518,542	4,302,694	468,204	3,580,713	33,434	218,171	53,130	105,446	88,005	143,028	56,349	133,869	217,563	129,195	38,204	23,203
Cleveland, Ohio	736,551	6,702,982	677,501	5,657,969	54,830	318,554	65,267	137,947	128,052	220,851	78,629	209,022	374,277	194,776	50,800	34,045
Columbia, South Carolina	92,128	666,965	89,999	620,599	5,584	25,175	(*)	(*)	11,182	8,172	6,013	7,437	24,968	7,129	4,132	898
Columbus, Georgia and Alabama	59,464	450,512	57,168	388,860	5,585	28,833	5,187	7,652	6,767	9,381	(*)	(*)	13,707	4,383	4,784	716
Columbus, Ohio	334,231	2,656,438	306,037	2,264,395	28,865	143,598	31,559	62,262	44,061	57,436	31,648	52,956	131,875	56,468	20,619	7,576
Corpus Christi, Texas	84,106	597,107	77,769	507,934	8,651	35,561	7,666	15,967	9,199	11,904	6,387	10,976	19,162	15,045	6,357	2,489
Dallas, Texas	551,504	5,010,751	504,174	4,177,376	63,892	269,327	78,144	191,858	83,659	128,702	48,405	120,547	195,972	142,853	51,448	16,944
Davenport-Rock Island-Moline, Iowa and Illinois	134,111	1,001,443	119,571	803,216	9,648	48,050	13,347	16,997	27,064	33,208	13,443	30,875	68,418	40,719	15,644	22,090
Dayton, Ohio	333,392	2,862,895	305,315	2,455,075	19,245	123,921	24,143	31,950	48,546	62,774	29,294	58,406	148,545	81,661	21,322	6,959
Denver, Colorado	447,452	3,809,182	394,680	3,127,184	47,150	194,431	71,178	122,977	88,764	104,009	55,462	94,931	211,922	118,590	35,795	31,347
Des Moines, Iowa	106,941	930,850	101,368	779,524	7,906	46,105	14,299	24,379	15,852	22,477	9,089	20,948	53,853	23,175	6,886	2,227
Detroit, Michigan	1,606,451	14,876,227	1,488,384	12,941,127	89,044	602,976	141,774	221,331	255,813	360,524	177,329	333,339	701,237	391,706	92,136	42,084
Duluth-Superior, Minnesota and Wisconsin	87,101	631,238	78,684	523,256	6,587	22,651	7,883	7,923	16,944	12,494	10,684	11,165	39,725	22,513	4,653	1,483
El Paso, Texas	114,614	669,344	109,459	579,438	5,964	26,444	4,987	22,456	7,631	15,479	4,696	14,738	30,190	12,347	5,417	536
Erie, Pennsylvania	102,203	795,752	95,979	685,538	10,138	53,030	8,795	2,912	11,517	18,742	8,412	17,585	36,106	11,934	6,030	2,133
Evansville, Indiana and Kentucky	81,997	676,348	72,694	558,043	10,013	47,219	8,187	9,628	11,010	17,591	6,241	16,565	32,108	14,830	3,701	1,110
Flint, Michigan	208,054	1,728,439	191,396	1,481,100	9,871	75,458	20,260	23,106	35,271	43,934	20,008	39,886	77,768	44,181	11,016	5,230
Fort Lauderdale-Hollywood, Florida	244,758	2,076,875	193,962	1,440,355	17,147	122,425	47,491	108,590	70,783	150,749	50,848	142,264	122,166	128,280	21,458	38,427
Fort Wayne, Indiana	103,362	796,717	91,818	659,607	5,874	34,388	14,759	12,024	19,243	21,892	11,456	20,445	48,414	31,103	7,449	3,521
Fort Worth, Texas	280,780	2,228,407	259,402	1,933,820	24,210	106,088	23,644	46,258	27,231	37,635	18,021	35,545	91,217	51,160	28,146	15,520
Fresno, California	161,487	1,076,258	140,230	905,417	14,767	71,199	28,830	14,112	25,331	16,816	19,854	14,318	65,550	48,907	16,023	6,884
Gary-Hammond-East Chicago, Indiana	217,198	1,844,759	205,556	1,641,143	12,297	65,052	13,525	14,642	30,903	29,569	18,097	26,792	84,746	41,289	13,128	5,648
Grand Rapids, Michigan	208,158	1,687,664	191,263	1,401,305	16,113	110,897	26,286	28,579	37,323	41,730	20,893	38,032	87,440	59,330	12,687	5,234
Greensboro-High Point, North Carolina	236,279	1,910,062	220,534	1,602,541	15,654	91,893	18,583	31,984	32,465	76,766	20,223	73,824	72,197	40,696	13,212	10,853
Greenville, South Carolina	107,386	675,224	100,800	595,911	6,525	37,444	3,897	12,803	5,329	11,459	(*)	(*)	31,972	12,593	3,672	5,172
Harrisburg, Pennsylvania	151,681	1,295,029	139,386	1,088,044	11,877	63,271	15,638	21,502	21,954	29,892	16,252	27,539	68,701	34,784	6,536	1,947
Hartford, Connecticut	259,745	2,305,275	235,656	1,852,456	13,843	111,289	39,048	59,050	59,924	108,396	40,100	102,358	152,113	105,146	17,420	2,870
Honolulu, Hawaii	220,925	1,871,282	205,080	1,566,735	15,360	95,380	29,292	43,383	49,638	54,901	30,381	50,211	120,218	52,336	14,933	10,236
Houston, Texas	691,912	5,896,923	627,958	4,877,756	62,231	256,102	88,396	237,105	92,197	181,804	56,110	171,390	253,649	187,037	54,302	16,576
Huntington-Ashland, West Virginia, Kentucky, and Ohio	76,397	633,979	70,748	540,346	7,806	43,909	4,024	6,282	6,786	10,704	(*)	(*)	26,884	14,508	4,753	3,439
Indianapolis, Indiana	423,227	3,440,995	392,297	2,927,855	31,336	179,197	35,411	52,892	56,581	78,250	32,505	72,922	144,220	80,740	27,441	18,494
Jackson, Mississippi	83,783	614,800	76,852	517,132	7,263	31,265	12,156	14,161	14,352	10,325	8,653	9,316	27,974	13,724	4,352	[11]1,537
Jacksonville, Florida	178,119	1,344,535	164,474	1,176,083	14,371	53,378	13,358	22,773	22,077	25,047	12,308	22,854	56,865	29,479	9,076	5,750
Jersey City, New Jersey	210,601	1,657,788	187,856	1,415,219	12,200	58,301	19,406	17,326	29,464	34,161	22,394	30,769	86,813	64,721	19,746	[15]5,396
Johnstown, Pennsylvania	84,199	548,357	76,148	483,323	5,101	24,231	6,376	3,802	11,236	7,685	7,677	6,521	39,463	7,205	5,669	864
Kansas City, Missouri and Kansas	477,530	4,032,084	436,109	3,385,606	35,349	181,681	51,877	118,901	80,068	118,169	56,360	109,793	187,382	121,968	34,910	10,893
Knoxville, Tennessee	130,666	1,024,219	118,346	881,643	9,994	51,463	10,062	15,195	15,182	19,180	8,355	17,757	49,953	20,433	7,352	5,525
Lancaster, Pennsylvania	119,464	899,713	108,404	745,851	8,408	59,700	11,515	13,324	14,540	19,353	9,696	18,036	36,963	12,252	7,274	3,932
Lansing, Michigan	118,204	1,110,343	105,629	944,388	7,305	47,698	16,162	12,642	20,362	41,040	16,540	38,414	68,374	37,276	8,946	3,279
Little Rock-North Little Rock, Arkansas	119,808	915,674	109,735	797,757	10,424	46,111	10,643	17,286	15,975	16,900	10,712	15,468	35,266	23,728	8,822	8,400
Lorain-Elyria, Ohio	91,143	751,240	84,084	654,621	6,579	35,372	6,273	3,738	12,541	11,131	5,593	10,045	44,927	21,570	8,048	5,171
Los Angeles-Long Beach, California	2,778,582	24,412,734	2,501,241	20,588,535	261,914	1,293,620	431,924	707,042	447,874	585,880	270,998	540,456	1,165,795	938,618	268,953	[17]0,386

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

Table 5.6—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

125 largest standard metropolitan statistical areas and standard consolidated areas	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Business or profession net profit less loss		Sales of capital assets net gain less net loss		Domestic and foreign dividends received				Interest received		Rent net income less loss	
									Total		Dividends in adjusted gross income					
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Louisville, Kentucky and Indiana	317,161	2,669,558	294,190	2,245,304	25,487	154,365	26,263	40,076	44,206	72,750	29,378	68,326	118,227	63,052	19,146	10,628
Madison, Wisconsin	115,553	938,291	105,015	788,858	6,814	39,670	12,216	15,671	22,874	27,590	15,624	25,682	54,198	24,228	10,829	3,245
Memphis, Tennessee and Arkansas	230,683	1,718,349	215,497	1,457,850	17,373	81,532	19,700	48,996	30,086	35,288	17,960	32,234	68,067	38,835	14,866	8,474
Miami, Florida	475,908	3,665,121	422,740	2,861,469	41,509	225,921	64,638	177,353	84,612	145,740	53,552	137,539	205,576	189,017	31,434	30,327
Milwaukee, Wisconsin	547,060	4,579,990	504,314	3,926,579	31,751	183,825	63,259	68,416	92,957	141,194	55,760	132,306	296,301	135,984	56,781	17,598
Minneapolis-St. Paul, Minnesota	688,244	6,029,942	636,996	5,113,226	42,285	220,953	104,412	171,805	133,668	194,792	76,018	182,982	341,736	213,985	62,912	23,547
Mobile, Alabama	122,791	874,392	116,676	803,818	8,340	27,156	7,707	7,886	13,039	9,489	4,549	8,690	42,681	17,648	9,647	1,730
Nashville, Tennessee	192,959	1,616,427	178,077	1,336,772	15,241	77,535	17,349	49,696	20,534	48,064	11,686	46,283	68,835	30,589	13,877	8,809
New Haven, Connecticut	134,920	1,190,485	119,428	933,536	11,252	60,221	22,348	22,496	38,745	73,839	24,259	69,830	78,975	51,556	13,057	1333
New Orleans, Louisiana	312,637	2,480,431	283,946	2,031,233	24,448	124,086	23,179	70,484	29,509	69,702	19,805	66,017	108,184	59,692	34,113	15,043
New York, New York	4,791,444	45,237,044	4,300,203	35,616,149	307,564	2,060,655	750,886	1,629,625	1,063,767	2,129,813	731,434	2,012,970	2,560,533	2,100,355	327,840	23,675
Newark, New Jersey	721,366	6,871,543	644,418	5,540,671	43,127	312,421	90,997	196,591	172,140	293,685	130,376	274,472	365,012	264,355	64,960	2,908
Newport News-Hampton, Virginia	102,797	824,075	101,879	768,019	4,426	22,287	7,396	4,586	10,743	4,155	5,691	3,473	37,846	10,537	(*)	(*)
Norfolk-Portsmouth, Virginia	217,417	1,641,261	204,843	1,482,731	13,015	70,952	12,072	10,725	18,801	25,775	10,960	24,144	74,273	24,664	12,265	7,499
Oklahoma City, Oklahoma	210,622	1,607,779	194,129	1,430,609	21,938	67,674	17,731	33,052	21,652	26,334	8,777	24,398	68,396	41,484	10,727	5,205
Omaha, Nebraska and Iowa	209,863	1,609,762	183,011	1,321,007	16,609	77,090	21,585	23,009	36,159	38,932	23,078	35,160	98,542	68,003	21,333	8,320
Orlando, Florida	129,637	910,167	118,811	777,943	11,680	49,250	19,847	33,743	17,253	22,221	10,143	20,669	42,795	22,365	7,684	3,381
Paterson-Clifton-Passaic, New Jersey	573,746	5,365,221	512,837	4,388,604	35,138	260,624	87,076	130,886	144,184	166,167	100,589	150,234	298,377	227,451	38,534	7,285
Pensacola, Florida	77,439	505,348	67,428	450,066	7,435	21,077	(*)	(*)	4,470	3,774	(*)	(*)	28,134	10,597	6,849	1,494
Peoria, Illinois	132,857	1,078,159	120,167	893,216	9,622	56,242	12,802	15,641	22,266	22,781	14,580	20,576	70,361	32,930	8,807	13,526
Philadelphia, Pennsylvania and New Jersey	1,758,086	14,626,281	1,611,592	12,398,595	109,472	666,908	175,787	309,233	287,935	490,722	198,018	461,828	753,493	396,752	85,675	18,484
Phoenix, Arizona	346,811	2,688,055	313,293	2,217,407	32,872	171,510	49,237	88,507	59,916	74,623	36,289	69,277	137,698	84,708	24,650	14,714
Pittsburgh, Pennsylvania	859,053	6,981,240	777,740	5,819,198	54,129	352,492	93,300	108,184	142,176	288,192	90,766	272,924	368,523	178,333	50,953	18,138
Portland, Oregon and Washington	386,117	3,190,747	329,559	2,549,408	39,298	204,155	80,212	102,802	83,785	80,590	51,996	73,090	213,387	150,655	30,493	16,503
Providence-Pawtucket-Warwick, Rhode Island and Massachusetts	324,510	2,270,483	302,560	1,946,823	19,012	114,817	21,546	36,357	40,500	61,570	28,155	57,616	157,899	65,589	37,515	2,293
Reading, Pennsylvania	107,617	813,317	100,513	691,093	7,799	49,265	10,026	9,848	17,130	19,263	9,934	17,296	47,414	11,597	7,940	2,580
Richmond, Virginia	184,570	1,481,850	169,488	1,228,764	11,394	66,897	16,188	41,683	38,370	47,211	20,058	44,194	82,160	33,101	14,687	14,114
Rochester, New York	325,321	2,999,412	302,008	2,570,393	18,920	114,229	33,354	48,646	67,754	99,721	48,282	92,676	190,568	85,900	18,057	11,983
Rockford, Illinois	93,051	777,711	85,964	682,628	7,362	30,220	8,149	12,835	17,649	12,077	9,654	10,711	44,834	25,439	6,283	4,269
Sacramento, California	256,444	2,153,742	232,959	1,850,433	23,123	123,319	33,447	35,354	38,571	26,255	19,712	22,426	121,002	75,739	22,447	12,185
St. Louis, Missouri and Illinois	849,422	7,388,678	784,527	6,356,567	57,579	331,462	96,797	115,879	145,101	228,896	89,796	214,532	343,056	208,853	67,554	24,285
Salt Lake City, Utah	171,312	1,300,919	159,395	1,107,042	16,623	66,574	28,236	41,056	32,768	30,868	14,864	28,589	73,042	31,640	10,514	12,374
San Antonio, Texas	272,060	1,990,850	256,073	1,720,271	22,984	102,382	20,785	42,920	30,195	38,217	18,809	35,309	82,277	44,769	23,572	10,922
San Bernardino-Riverside-Ontario, California	385,628	2,866,762	329,585	2,359,838	38,449	162,590	50,060	80,484	63,487	65,533	42,390	58,157	159,275	124,795	34,784	1,627
San Diego, California	486,594	3,993,080	433,851	3,327,902	46,795	215,542	80,654	113,788	94,630	108,985	55,499	100,696	216,270	162,281	42,047	6,007
San Francisco-Oakland, California	1,321,194	11,959,008	1,185,401	9,809,464	108,726	643,079	221,129	333,017	300,689	399,633	175,606	370,481	626,744	417,374	132,914	2,893
San Jose, California	371,801	3,769,962	339,704	3,281,603	36,769	172,549	68,366	82,019	77,686	60,857	42,027	54,065	189,065	108,646	37,639	14,277
Scranton, Pennsylvania	67,822	441,339	64,157	364,798	6,465	34,079	(*)	(*)	9,072	12,174	5,825	11,267	29,623	12,612	(*)	(*)
Seattle-Everett, Washington	573,085	5,217,177	520,857	4,368,613	50,991	269,658	94,248	130,413	110,409	117,498	66,194	106,815	297,716	195,838	56,390	11,988
Shreveport, Louisiana	79,886	612,499	76,444	535,770	8,594	32,163	8,491	8,400	15,226	11,704	8,489	10,185	27,630	12,355	10,151	16,205
South Bend, Indiana	106,660	857,674	95,780	707,323	6,651	40,602	8,767	8,241	12,752	14,787	8,686	13,567	43,114	21,869	(*)	(*)
Spokane, Washington	110,482	868,664	96,866	689,976	11,877	53,242	19,633	13,541	23,039	22,389	15,782	19,852	54,707	25,437	7,717	18,960
Springfield-Chicopee-Holyoke, Massachusetts and Connecticut	167,872	1,404,378	147,385	1,110,344	10,898	80,607	17,941	25,203	36,638	34,491	22,259	31,031	96,831	60,141	15,426	2,054
Stockton, California	108,180	773,765	93,306	616,371	9,007	48,215	8,336	14,772	13,450	8,792	5,964	7,390	41,450	39,308	6,838	71
Syracuse, New York	228,574	1,697,779	212,864	1,506,224	15,702	68,373	16,013	16,347	27,409	28,581	16,616	26,059	90,185	46,729	12,795	1,376
Tacoma, Washington	135,927	1,110,968	123,354	958,910	9,572	50,903	14,224	24,323	21,993	16,119	12,970	14,424	60,901	33,842	8,643	215
Tampa-St. Petersburg, Florida	373,603	2,585,642	293,743	1,907,462	26,039	134,975	49,933	75,147	82,100	118,043	51,737	109,249	165,962	130,583	27,176	13,079
Toledo, Ohio and Michigan	266,791	2,283,719	242,265	1,918,868	15,166	109,217	23,768	42,115	41,851	57,456	25,009	53,863	139,974	67,409	14,857	8,245
Trenton, New Jersey	129,169	1,159,781	114,947	924,405	8,426	56,741	17,318	29,093	32,575	74,242	24,343	70,511	64,491	42,138	(*)	(*)
Tucson, Arizona	115,335	965,176	103,734	752,808	9,853	52,734	20,377	39,368	21,037	71,110	14,704	68,576	49,327	27,684	14,695	12,064
Tulsa, Oklahoma	185,247	1,589,590	170,640	1,344,441	21,040	85,215	22,305	64,677	24,207	39,566	14,822	37,255	66,055	39,280	17,184	14,855
Utica-Rome, New York	107,997	837,950	100,039	722,393	9,939	33,700	13,588	9,372	16,272	20,472	11,858	19,121	54,893	24,422	8,908	11,762
Washington, D. C., Maryland and Virginia	1,047,328	10,365,508	982,529	8,966,670	65,582	446,282	124,979	219,954	182,727	246,239	118,759	228,239	435,734	247,088	61,825	11,474
West Palm Beach, Florida	107,142	908,447	86,783	596,148	11,642	54,657	18,613	71,107	25,440	101,338	22,706	97,930	35,075	51,807	7,269	453
Wichita, Kansas	160,089	1,253,534	153,194	1,062,258	13,671	49,395	20,067	35,821	19,629	25,154	14,040	22,737	56,296	33,770	16,027	2,074
Wilkes-Barre-Hazelton, Pennsylvania	140,865	944,233	133,418	795,011	9,104	45,705	7,368	13,347	14,319	44,159	12,766	42,121	63,700	22,864	10,764	1632
Wilmington, Delaware, Maryland, and New Jersey	183,482	1,654,141	173,582	1,353,918	10,068	49,949	22,327	30,617	43,094	131,470	26,304	127,557	74,427	37,598	12,249	6,074
Worcester, Massachusetts	110,353	912,587	107,758	749,266	6,413	43,374	10,785	12,821	21,543	24,355	11,838	22,359	62,036	40,072	14,794	5,349
York, Pennsylvania	125,567	1,003,421	113,434	866,317	10,914	51,137	11,559	18,573	15,677	18,281	9,256	16,517	40,255	23,778	10,028	5,843
Youngstown-Warren, Ohio	196,959	1,555,810	177,431	1,306,512	12,937	76,892	17,138	18,321	35,831	30,372	20,519	27,493	95,835	50,443	12,978	4,252
Standard Consolidated Areas:																
New York-Northeastern New Jersey	6,582,510	61,647,407	5,908,936	49,140,655	412,812	2,781,770	978,226	2,036,916	1,458,516	2,672,586	1,014,874	2,512,926	3,441,361	2,714,819	460,245	33,082
Chicago, Illinois-Northwestern Indiana	3,044,313	28,092,390	2,777,503	23,711,649	166,298	1,084,304	299,017	740,675	555,805	879,322	364,087	819,299	1,409,382	920,093	250,714	95,024

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

Table 5.6—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

125 largest standard metropolitan statistical areas and standard consolidated areas	Standard deduction						Itemized deductions		Taxable income		Surcharge		Income tax after credits	
	Total		Minimum		10 percent									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	22,537,499	12,008,358	12,170,279	4,645,968	10,367,220	7,362,395	22,853,068	56,166,824	39,599,715	257,209,972	32,968,932	5,232,096	39,370,961	58,641,223
Akron, Ohio	138,723	83,193	56,397	19,755	82,326	63,438	103,590	205,148	222,476	1,488,619	197,070	29,781	222,317	332,570
Albany-Schenectady-Troy, New York	132,971	69,809	58,918	21,174	74,053	48,634	120,702	271,095	214,976	1,390,148	190,467	26,397	211,025	295,545
Albuquerque, New Mexico	78,858	41,012	52,411	21,067	26,447	19,946	76,065	145,437	121,839	641,589	91,843	11,613	119,624	134,688
Allentown-Bethlehem-Easton, Pennsylvania and New Jersey	106,479	59,223	52,030	19,020	54,449	40,204	73,806	146,020	157,694	1,032,673	136,574	20,282	156,012	226,056
Anaheim-Santa Ana-Garden Grove, California	169,348	81,782	112,387	41,360	56,961	40,422	336,551	1,033,954	458,982	3,089,057	384,332	60,512	458,849	673,176
Atlanta, Georgia	269,998	135,372	154,268	57,057	115,730	78,315	271,214	688,110	469,864	3,058,866	400,321	62,002	469,794	696,771
Augusta, Georgia and South Carolina	39,990	15,662	30,572	10,544	9,418	5,118	37,688	85,093	57,011	296,869	43,009	5,330	56,844	62,221
Austin, Texas	65,760	38,701	30,408	13,332	35,352	25,369	31,016	72,511	83,174	479,382	68,123	9,525	82,815	109,221
Bakersfield, California	34,664	17,084	24,271	10,526	10,393	6,558	53,654	119,616	74,545	449,967	62,466	8,466	74,530	95,021
Baltimore, Maryland	397,221	210,452	220,908	91,169	176,313	119,283	367,691	841,513	662,063	3,990,166	533,593	76,357	658,312	869,967
Baton Rouge, Louisiana	42,064	22,115	20,342	8,009	21,722	14,107	48,816	102,938	82,377	509,740	71,193	10,146	82,376	113,828
Beaumont-Port Arthur-Orange, Texas	70,773	36,062	32,915	11,867	37,858	24,195	56,641	108,174	102,932	610,402	88,991	11,878	101,131	132,942
Binghamton, New York and Pennsylvania	63,941	35,914	33,592	13,397	30,349	22,517	47,901	105,930	94,006	581,360	82,864	10,895	93,677	122,822
Birmingham, Alabama	92,574	46,108	57,946	24,748	34,628	21,359	138,675	285,335	191,957	1,131,604	167,033	21,936	191,947	249,302
Boston, Massachusetts	603,552	325,878	291,783	105,836	311,769	220,042	419,818	1,177,994	900,071	5,858,604	751,842	121,253	891,519	1,353,423
Bridgeport, Connecticut	81,632	51,438	30,790	12,048	50,842	39,390	72,806	158,347	132,390	960,524	117,960	19,048	132,390	212,705
Buffalo, New York	205,693	106,897	96,400	37,916	109,293	68,981	234,854	514,061	384,824	2,284,695	335,067	43,112	382,475	482,808
Canton, Ohio	82,122	44,408	51,045	19,991	31,077	24,417	58,260	108,470	116,333	708,775	97,626	13,956	116,016	157,528
Charleston, South Carolina	50,433	22,923	34,138	13,000	16,295	9,923	36,563	71,006	69,037	336,756	51,610	6,203	68,870	71,806
Charleston, West Virginia	51,842	30,330	28,592	11,509	23,250	18,822	25,283	52,976	66,917	400,159	52,890	7,733	66,917	87,831
Charlotte, North Carolina	61,786	31,231	39,232	15,607	22,554	15,624	58,875	152,830	102,846	614,663	81,293	12,276	102,844	138,943
Chattanooga, Tennessee and Georgia	72,725	37,996	39,717	16,943	33,008	21,053	47,075	101,935	103,991	559,798	85,197	10,824	102,421	123,063
Chicago, Illinois	1,538,663	896,267	700,707	272,488	837,956	623,779	1,241,504	3,006,963	2,506,006	18,105,686	2,146,493	386,119	2,485,623	4,287,541
Cincinnati, Ohio, Kentucky and Indiana	282,748	156,344	143,873	54,920	138,875	101,424	229,659	480,949	454,986	2,839,338	364,378	57,581	454,609	645,599
Cleveland, Ohio	395,642	224,053	176,168	63,868	219,474	160,185	336,351	796,488	663,772	4,585,933	560,738	95,211	660,425	1,062,792
Columbia, South Carolina	53,991	27,436	34,455	16,105	19,536	11,332	37,988	93,389	73,548	395,014	60,606	7,243	73,382	82,834
Columbus, Georgia and Alabama	31,793	14,638	21,587	7,899	10,206	6,739	27,603	59,302	51,852	285,755	46,691	5,430	51,851	62,685
Columbus, Ohio	203,352	111,895	100,576	37,371	102,776	74,524	130,161	267,100	282,050	1,787,404	241,548	35,609	280,267	400,333
Corpus Christi, Texas	51,281	27,702	33,823	15,003	17,458	12,699	32,764	66,028	70,201	365,632	48,788	7,029	70,199	81,703
Dallas, Texas	298,989	172,829	149,665	61,505	149,324	111,324	248,838	597,399	482,341	3,396,678	390,883	73,163	479,932	786,753
Davenport-Rock Island-Moline, Iowa and Illinois	69,840	35,858	44,905	17,179	24,935	18,680	62,648	116,267	104,091	661,387	89,056	12,735	104,091	143,467
Dayton, Ohio	186,560	101,685	82,099	27,979	104,461	73,706	143,368	288,634	292,282	1,978,100	259,755	38,904	288,158	433,617
Denver, Colorado	187,891	93,439	111,986	40,211	75,905	53,227	255,718	622,422	388,428	2,432,071	302,289	47,809	386,007	539,865
Des Moines, Iowa	52,828	23,184	32,449	9,608	20,379	13,576	53,612	130,665	88,926	619,384	74,627	12,707	88,904	142,285
Detroit, Michigan	793,964	414,780	414,822	142,214	379,142	272,566	803,481	1,895,791	1,413,908	10,169,723	1,184,403	209,556	1,407,221	2,341,135
Duluth-Superior, Minnesota and Wisconsin	46,631	23,490	25,441	9,820	21,190	13,671	40,233	78,935	74,821	391,633	60,946	6,951	74,744	79,342
El Paso, Texas	75,773	36,110	55,285	24,582	20,488	11,527	38,669	67,253	82,735	400,557	62,095	7,707	82,735	91,057
Erie, Pennsylvania	58,973	31,852	29,937	10,866	29,036	20,987	43,201	84,983	94,922	499,295	84,514	9,261	94,598	105,313
Evansville, Indiana and Kentucky	40,091	21,390	17,164	6,476	22,927	14,914	41,780	83,462	76,355	446,571	66,646	8,525	76,096	95,248
Flint, Michigan	86,650	42,844	59,427	22,239	27,223	20,604	120,986	248,432	183,345	1,086,982	143,116	20,513	183,288	232,526
Fort Lauderdale-Hollywood, Florida	107,036	54,821	56,995	22,071	50,041	32,751	133,889	314,077	209,528	1,380,555	166,899	29,359	206,121	329,444
Fort Wayne, Indiana	48,793	24,541	26,157	9,927	22,636	14,614	52,837	121,884	85,702	521,611	78,168	10,528	85,702	118,050
Fort Worth, Texas	160,447	92,690	80,613	31,794	79,834	60,896	116,818	264,545	241,423	1,454,273	189,213	28,503	240,931	322,162
Fresno, California	77,454	38,564	50,741	21,330	26,713	17,234	80,860	160,574	130,997	631,182	99,996	11,505	128,760	131,262
Gary-Hammond-East Chicago, Indiana	120,141	67,860	66,165	24,252	53,976	43,608	96,721	202,703	190,518	1,213,098	155,169	22,968	190,518	258,188
Grand Rapids, Michigan	95,689	47,229	55,433	18,822	40,256	28,407	111,063	235,471	180,402	1,073,583	145,027	21,119	178,271	237,560
Greensboro-High Point, North Carolina	123,147	60,677	64,329	23,066	58,818	37,611	111,057	255,974	208,841	1,258,784	175,063	25,147	208,683	282,181
Greenville, South Carolina	55,506	25,816	46,065	19,139	9,441	6,678	51,564	102,890	86,764	390,397	65,164	7,138	86,764	82,574
Harrisburg, Pennsylvania	79,764	46,057	21,814	7,746	57,950	38,311	71,437	132,341	134,468	908,065	121,456	18,057	134,034	201,355
Hartford, Connecticut	145,569	80,810	59,485	19,594	86,084	61,217	113,957	307,057	219,135	1,607,395	193,336	33,539	217,275	373,310
Honolulu, Hawaii	134,140	65,886	83,147	29,980	50,993	35,906	86,776	263,693	186,308	1,218,066	154,050	24,271	186,308	272,372
Houston, Texas	407,647	229,691	228,584	90,537	179,063	139,154	277,093	697,182	569,462	3,948,995	480,605	82,742	567,025	926,144
Huntington-Ashland, West Virginia, Kentucky, and Ohio	46,963	30,884	18,494	7,809	28,469	23,075	29,345	53,481	66,757	424,374	57,986	8,191	66,757	92,288
Indianapolis, Indiana	253,074	135,749	124,701	46,572	128,373	89,177	169,170	387,734	362,348	2,332,695	308,192	46,562	360,669	521,973
Jackson, Mississippi	45,285	21,538	26,663	10,962	18,622	10,576	38,242	107,990	61,580	367,809	52,283	6,999	61,215	79,386
Jacksonville, Florida	95,541	53,010	51,421	20,416	44,120	32,593	80,280	179,029	159,800	845,117	122,208	16,402	159,799	186,232
Jersey City, New Jersey	123,381	76,693	46,600	17,530	76,781	59,163	83,468	150,618	188,258	1,138,220	154,145	21,957	185,075	247,341
Johnstown, Pennsylvania	47,696	26,362	26,086	9,818	21,610	16,545	36,185	55,383	76,045	341,655	60,040	5,769	75,887	67,405
Kansas City, Missouri and Kansas	212,697	104,697	123,466	46,354	89,231	58,343	261,908	559,959	403,712	2,639,900	338,809	53,893	402,046	604,620
Knoxville, Tennessee	66,956	34,190	41,055	14,566	25,901	19,625	63,261	131,581	118,288	662,153	93,543	12,394	118,288	140,076
Lancaster, Pennsylvania	74,118	41,027	32,667	12,624	41,451	28,448	44,624	78,350	107,247	596,462	82,449	11,219	105,508	126,021
Lansing, Michigan	47,900	25,617	21,174	6,703	26,726	18,914	69,243	159,210	111,201	743,620	97,057	14,488	109,405	161,116
Little Rock-North Little Rock, Arkansas	66,437	34,589	32,555	13,319	33,882	21,269	52,858	113,112	104,745	585,728	93,317	11,183	104,215	126,098
Lorain-Elyria, Ohio	53,621	30,149	24,536	8,125	29,085	22,024	36,471	67,761	78,848	508,868	68,105	9,626	77,255	106,612
Los Angeles-Long Beach, California	1,094,772	559,190	654,150	250,992	440,622	308,198	1,664,950	4,818,347	2,394,749	15,118,507	1,940,109	308,568	2,376,199	3,465,939

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

Table 5.6—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

125 largest standard metropolitan statistical areas and standard consolidated areas	Standard deduction						Itemized deductions		Taxable income		Surcharge		Income tax after credits	
	Total		Minimum		10 percent									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Louisville, Kentucky and Indiana	145,213	79,786	74,130	28,330	71,083	51,456	170,189	344,760	294,881	1,724,390	256,386	33,094	292,894	372,986
Madison, Wisconsin	66,632	33,664	37,051	12,978	29,581	20,686	46,989	124,984	97,251	619,198	80,760	12,067	97,248	133,200
Memphis, Tennessee and Arkansas	121,883	61,642	85,982	36,881	35,901	24,761	105,811	225,625	196,803	1,087,799	146,468	22,395	196,782	254,088
Miami, Florida	221,736	110,541	137,808	56,641	83,928	53,900	250,091	568,528	389,147	2,394,003	293,343	51,646	380,633	582,134
Milwaukee, Wisconsin	273,208	152,143	139,035	51,178	134,173	100,965	256,417	606,321	471,246	3,030,449	413,303	59,368	470,885	663,224
Minneapolis-St. Paul, Minnesota	314,039	153,399	163,505	55,732	150,534	97,667	371,311	951,876	607,794	3,900,107	514,058	79,030	602,503	885,913
Mobile, Alabama	62,255	34,384	46,315	22,698	15,940	11,686	60,201	133,245	94,001	494,653	66,576	9,069	93,981	104,108
Nashville, Tennessee	89,565	48,017	43,006	16,682	46,559	31,335	99,896	199,833	169,671	1,076,634	144,529	21,922	169,323	248,937
New Haven, Connecticut	79,544	46,119	37,871	15,451	41,673	30,667	55,171	139,496	116,385	809,648	93,623	16,783	116,332	187,360
New Orleans, Louisiana	175,390	91,454	111,209	44,535	64,181	46,918	131,022	344,588	267,777	1,594,146	208,154	32,591	267,704	371,893
New York, New York	2,034,709	1,056,734	1,157,987	458,170	876,722	598,564	2,711,580	8,080,683	4,183,955	29,185,582	3,538,909	642,755	4,161,680	7,175,571
Newark, New Jersey	361,040	197,808	201,716	78,698	159,324	119,110	354,095	950,078	625,384	4,632,108	518,449	101,248	620,141	1,131,974
Newport News-Hampton, Virginia	49,873	26,837	21,538	9,222	28,335	17,616	52,924	108,665	87,447	533,758	75,466	9,684	87,447	109,887
Norfolk-Portsmouth, Virginia	103,967	54,085	64,940	28,712	39,027	25,373	111,686	219,641	188,899	1,012,592	150,947	18,460	187,271	212,120
Oklahoma City, Oklahoma	102,431	49,202	65,083	26,119	37,348	23,083	107,132	236,142	168,061	1,006,065	135,462	19,637	168,037	221,144
Omaha, Nebraska and Iowa	106,829	54,386	64,321	22,809	44,508	31,577	102,805	213,820	174,870	1,030,780	140,102	19,944	172,264	225,910
Orlando, Florida	63,770	30,927	45,304	19,454	18,466	11,473	63,732	139,370	100,681	537,552	79,554	10,309	100,238	118,599
Paterson-Clifton-Passaic, New Jersey	270,889	148,624	134,501	47,338	136,388	101,285	301,946	762,845	496,490	3,591,208	430,498	75,965	495,755	844,917
Pensacola, Florida	37,732	16,827	28,246	10,485	9,486	6,343	39,314	74,607	66,234	298,539	52,009	5,062	66,234	59,405
Peoria, Illinois	69,474	38,333	39,321	13,033	30,153	25,300	61,637	129,712	106,273	706,565	91,777	13,680	105,826	152,427
Philadelphia, Pennsylvania and New Jersey	827,656	422,563	458,923	166,835	368,733	255,728	909,858	1,933,107	1,534,022	9,723,176	1,308,334	197,705	1,529,228	2,206,925
Phoenix, Arizona	150,954	68,255	90,781	33,171	60,173	35,084	194,707	424,800	292,985	1,716,643	236,282	33,399	291,246	378,551
Pittsburgh, Pennsylvania	462,712	258,806	227,420	86,791	235,292	172,015	393,394	818,028	746,760	4,571,910	624,486	90,946	746,548	1,020,651
Portland, Oregon and Washington	184,680	96,356	99,339	36,513	85,341	59,843	197,590	448,809	325,295	2,100,244	273,940	41,167	325,292	460,986
Providence-Pawtucket-Warwick, Rhode Island and Massachusetts	202,226	101,166	112,183	40,080	90,043	61,085	122,149	240,433	286,798	1,475,849	230,641	27,848	286,798	317,385
Reading, Pennsylvania	59,861	31,344	31,908	11,755	27,953	19,589	47,753	84,650	93,262	554,182	75,541	10,592	91,522	118,920
Richmond, Virginia	87,267	42,011	50,015	17,188	37,252	24,824	95,372	190,383	165,542	984,426	134,436	19,551	165,458	220,895
Rochester, New York	158,745	83,104	82,644	27,208	76,101	55,895	164,196	449,364	298,103	1,990,329	237,004	39,176	297,737	438,071
Rockford, Illinois	46,729	22,702	24,966	8,593	21,763	14,110	45,893	103,541	80,292	518,253	68,736	10,149	80,127	113,611
Sacramento, California	115,252	56,543	78,854	29,548	36,398	26,995	134,443	328,224	217,300	1,407,286	172,670	27,095	216,752	304,987
St. Louis, Missouri and Illinois	392,563	209,298	212,806	84,786	179,757	124,512	449,159	967,213	726,152	4,833,078	619,231	97,261	725,672	1,090,076
Salt Lake City, Utah	69,707	30,186	53,680	17,800	16,027	12,386	100,733	235,559	135,964	759,797	114,574	14,118	135,728	160,015
San Antonio, Texas	163,786	89,621	95,443	43,103	68,343	46,518	107,152	206,074	219,065	1,279,978	183,499	25,289	219,059	286,244
San Bernardino-Riverside-Ontario, California	150,028	75,681	109,309	45,797	40,719	29,884	230,544	558,890	305,025	1,653,796	237,350	30,359	300,906	345,898
San Diego, California	204,606	106,362	116,160	50,366	88,446	55,996	279,006	688,627	422,549	2,418,128	334,636	45,834	414,797	518,435
San Francisco-Oakland, California	606,995	327,558	305,992	111,902	301,003	215,657	703,304	1,996,468	1,158,640	7,839,619	978,972	158,931	1,152,570	1,784,327
San Jose, California	131,532	67,790	68,396	23,863	63,136	43,927	238,384	668,911	341,937	2,431,737	290,181	47,829	341,591	533,229
Scranton, Pennsylvania	42,146	21,155	27,157	10,060	14,989	11,095	25,670	39,104	57,527	293,268	42,574	5,629	57,151	64,203
Seattle-Everett, Washington	270,925	153,386	125,941	42,995	145,384	110,391	294,938	668,548	498,824	3,591,048	433,925	71,460	498,041	798,364
Shreveport, Louisiana	33,127	16,620	21,451	8,370	11,676	8,249	45,833	92,884	71,879	373,850	54,538	7,018	71,877	81,089
South Bend, Indiana	54,435	26,402	27,168	9,078	27,267	17,324	48,538	95,598	91,378	580,808	74,442	11,423	89,698	128,898
Spokane, Washington	55,534	32,632	25,712	10,789	29,822	21,843	54,556	110,366	95,674	559,554	83,009	10,263	93,924	116,876
Springfield-Chicopee-Holyoke, Massachusetts and Connecticut	80,982	44,016	37,758	13,048	43,224	30,967	86,805	171,977	147,163	942,510	128,497	18,583	147,163	207,590
Stockton, California	43,647	22,187	28,900	12,862	14,747	9,325	63,296	110,029	84,646	467,594	61,468	8,354	84,571	98,012
Syracuse, New York	117,314	59,233	73,946	27,773	43,368	31,460	105,624	238,588	192,013	1,061,075	156,004	19,225	190,271	217,070
Tacoma, Washington	66,847	35,339	43,875	17,230	22,972	18,109	68,691	134,254	121,010	724,187	93,666	13,845	120,987	158,167
Tampa-St. Petersburg, Florida	189,841	99,471	125,736	54,709	64,105	44,762	177,741	339,099	303,023	1,569,156	223,605	30,539	293,877	348,336
Toledo, Ohio and Michigan	152,588	84,986	76,991	27,435	75,597	57,551	114,088	238,111	229,993	1,547,214	201,537	31,378	229,304	349,258
Trenton, New Jersey	63,006	36,208	30,873	10,184	32,133	26,024	62,964	142,614	109,733	803,901	94,116	16,965	107,996	187,856
Tucson, Arizona	47,276	26,608	26,931	11,093	20,345	15,515	66,334	159,150	97,247	588,046	85,262	11,209	97,247	126,905
Tulsa, Oklahoma	79,752	44,425	37,297	14,307	42,455	30,118	103,212	224,453	158,649	1,025,485	144,582	20,385	158,286	228,403
Utica-Rome, New York	57,751	34,426	23,467	10,217	34,284	24,209	49,427	97,410	93,848	513,788	76,326	9,051	93,799	104,257
Washington, D. C., Maryland, and Virginia	547,732	300,884	283,286	105,351	264,446	195,533	489,721	1,451,661	919,485	7,077,602	753,088	147,399	911,843	1,641,845
West Palm Beach, Florida	55,227	25,125	39,152	13,905	16,075	11,220	48,921	130,839	89,799	639,838	73,340	15,391	89,798	171,726
Wichita, Kansas	69,089	33,961	40,346	14,748	28,743	19,214	89,799	184,412	136,815	798,220	109,888	15,267	136,176	172,429
Wilkes-Barre-Hazelton, Pennsylvania	91,292	53,307	43,703	20,615	47,589	32,691	47,300	77,618	121,296	608,602	103,153	11,353	121,296	128,533
Wilmington, Delaware, Maryland, and New Jersey	104,916	54,916	54,108	19,167	50,808	35,749	76,241	206,216	167,034	1,145,847	142,693	25,372	166,500	282,974
Worcester, Massachusetts	67,984	34,569	46,351	18,427	21,633	16,142	51,346	119,039	101,437	583,690	79,261	11,280	98,040	126,927
York, Pennsylvania	76,819	47,786	37,164	16,247	39,655	31,540	47,708	96,053	106,359	670,105	91,060	12,567	104,677	142,602
Youngstown-Warren, Ohio	114,512	68,424	47,155	17,668	67,357	50,756	81,840	144,851	173,094	1,038,955	141,378	19,941	173,021	223,504
Standard Consolidated Areas:														
New York-Northeastern New Jersey	2,926,715	1,550,125	1,624,800	630,725	1,301,915	919,399	3,595,793	10,496,373	5,740,935	40,195,961	4,841,310	874,564	5,706,315	9,764,226
Chicago, Illinois-Northwestern Indiana	1,658,804	964,127	766,872	296,740	891,932	667,387	1,338,225	3,209,666	2,696,524	19,318,784	2,301,662	409,087	2,676,141	4,545,729

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

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
UNITED STATES, TOTAL										
Total	45,794,918	[1]392,957,905	41,635,525	328,124,969	24,454,707	[1]301,194,278	22,357,380	251,653,988	121,819,559	116,351,562
No adjusted gross income	206,293	[2]1,159,575	93,843	621,695	105,374	[2]918,978	56,582	473,820	518,517	466,432
Under $2,000	8,232,777	8,307,569	7,259,753	7,074,208	613,072	774,609	366,876	498,275	10,993,067	10,069,779
$2,000 under $4,000	6,285,989	18,663,975	5,308,666	15,147,587	1,504,046	4,639,977	1,086,601	3,126,565	12,065,448	10,539,679
$4,000 under $6,000	5,770,477	28,762,035	5,185,661	24,927,476	2,156,776	10,902,879	1,835,671	8,844,064	13,391,930	12,428,663
$6,000 under $8,000	5,333,076	37,347,293	4,967,817	33,852,632	2,976,417	21,008,920	2,752,205	18,818,842	14,686,265	14,159,519
$8,000 under $10,000	5,168,968	46,475,553	4,912,058	42,796,195	3,772,707	34,063,657	3,608,109	31,677,189	16,601,801	16,208,890
$10,000 under $15,000	8,927,457	108,699,208	8,595,011	100,889,405	7,860,500	96,177,677	7,619,051	90,184,377	31,878,064	31,354,152
$15,000 under $20,000	3,397,725	57,884,682	3,224,935	51,844,921	3,175,191	54,109,886	3,050,274	49,293,219	12,364,850	12,159,543
$20,000 under $25,000	1,133,349	25,024,922	1,027,216	20,374,854	1,063,886	23,490,202	980,295	19,573,420	4,175,669	4,074,925
$25,000 under $30,000	464,523	12,625,190	395,472	9,057,660	430,201	11,692,584	375,327	8,682,101	1,745,489	1,682,463
$30,000 under $50,000	571,601	21,387,060	443,875	12,037,691	522,686	19,571,608	418,432	11,476,106	2,214,189	2,109,988
$50,000 under $100,000	239,181	15,790,610	174,205	6,654,778	217,973	14,383,249	164,170	6,337,318	946,313	884,016
$100,000 under $200,000	48,882	6,422,790	36,097	2,042,319	43,484	5,707,491	33,786	1,935,059	185,631	167,997
$200,000 or more	14,620	6,726,593	10,916	803,548	12,394	5,590,517	10,001	733,633	52,326	45,516
Returns under $5,000	17,646,842	[1]38,932,360	15,263,638	34,076,242	3,214,351	[1]8,970,696	2,327,836	7,581,018	30,087,250	27,070,576
Returns $5,000 under $10,000	13,350,738	99,464,489	12,464,160	90,343,551	7,914,041	61,500,367	7,378,208	55,857,737	38,169,778	36,802,386
Returns $10,000 under $15,000	8,927,457	108,699,208	8,595,011	100,889,405	7,860,500	96,177,677	7,619,051	90,184,377	31,878,064	31,354,152
Returns $15,000 or more	5,869,881	145,861,847	5,312,716	102,815,771	5,465,815	134,545,535	5,032,285	98,030,856	21,684,467	21,124,448
AKRON, OHIO										
Total	244,100	[2]2,159,578	220,794	1,840,266	136,252	[1]1,704,431	124,620	1,449,683	653,917	618,370
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	28,035	26,958	25,807	22,973					34,084	30,262
$2,000 under $4,000	42,111	124,825	33,776	93,584	15,791	63,945	10,452	36,725	70,840	58,094
$4,000 under $6,000	28,294	137,636	22,880	105,887					55,684	44,530
$6,000 under $8,000	23,227	161,604	23,175	151,925	12,073	84,635	12,021	76,219	62,744	59,556
$8,000 under $10,000	31,289	280,213	29,201	249,576	26,384	238,949	24,421	209,799	95,548	95,475
$10,000 under $15,000	62,376	746,030	59,791	701,197	54,001	654,735	52,032	618,974	228,851	226,481
$15,000 under $20,000	18,638	317,235	18,007	296,755	18,134	308,983	17,555	290,151	67,109	66,086
$20,000 under $25,000	4,388	97,696	3,904	81,916	4,337	96,540	3,904	81,916	16,973	16,871
$25,000 under $30,000	1,827	50,510	1,504	36,138	1,682	46,584	1,504	36,138	6,656	6,408
$30,000 under $50,000	2,434	89,899	1,770	55,024	2,434	89,899	1,770	55,024	9,925	9,506
$50,000 under $100,000	1,022	68,220	776	33,166	983	66,028	766	32,670	4,117	3,851
$100,000 under $200,000	221	29,358	157	9,037	203	27,077	149	8,979	810	706
$200,000 or more	45	30,816	35	2,971	37	28,478	35	2,971	162	130
Returns under $5,000	88,500	[1]230,343	74,008	173,532	13,818	[1]50,427	8,370	24,062	140,643	114,515
Returns $5,000 under $10,000	64,649	499,470	60,842	450,530	40,623	335,681	38,535	298,796	178,671	173,816
Returns $10,000 under $15,000	62,376	746,030	59,791	701,197	54,001	654,735	52,032	618,974	228,851	226,481
Returns $15,000 or more	28,575	683,733	26,153	515,007	27,810	663,589	25,683	507,849	105,752	103,558

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
UNITED STATES, TOTAL												
Total	39,599,715	257,209,972	32,968,932	5,232,096	39,370,961	58,641,223	40,973,941	323,405,429	31,260,062	249,920,834	19,914,577	73,484,666
No adjusted gross income	-	-	-	-	-	-	91,244	585,781	70,669	473,739	41,622	112,042
Under $2,000	3,450,575	1,660,085	205,863	840	3,417,410	234,733	7,103,732	6,866,933	4,119,878	4,170,971	3,026,612	2,695,962
$2,000 under $4,000	5,417,870	8,419,661	3,721,607	94,773	5,301,641	1,358,140	5,151,883	14,687,750	2,970,835	8,247,386	2,476,914	6,440,364
$4,000 under $6,000	5,516,326	16,017,307	4,439,278	223,403	5,466,108	2,789,969	5,095,106	24,560,709	3,060,245	14,093,408	2,577,559	10,467,302
$6,000 under $8,000	5,281,950	22,374,103	4,837,355	353,944	5,264,526	4,114,594	4,912,184	33,465,264	3,707,122	23,692,422	2,181,121	9,772,844
$8,000 under $10,000	5,153,122	28,557,378	5,032,230	484,923	5,149,374	5,398,416	4,865,221	42,281,377	4,259,001	34,158,270	2,077,968	8,123,108
$10,000 under $15,000	8,917,525	71,732,209	8,882,469	1,283,499	8,912,267	14,148,395	8,525,371	99,989,892	8,048,503	81,512,024	4,569,650	18,477,879
$15,000 under $20,000	3,394,633	41,269,674	3,387,017	799,618	3,393,376	8,799,228	3,197,887	51,409,048	3,086,970	40,416,227	2,003,544	10,992,840
$20,000 under $25,000	1,131,913	18,518,815	1,129,980	389,178	1,131,221	4,281,304	1,012,201	20,112,762	972,035	16,315,397	578,506	3,797,377
$25,000 under $30,000	464,099	9,536,744	463,094	217,430	463,836	2,387,388	388,364	8,956,169	371,587	7,655,408	181,468	1,300,763
$30,000 under $50,000	570,519	16,484,023	569,242	439,087	570,284	4,815,435	425,606	11,704,388	399,623	10,607,369	150,795	1,097,025
$50,000 under $100,000	238,239	12,508,496	237,935	445,525	238,037	4,883,515	163,473	6,165,185	153,824	6,060,864	41,026	104,333
$100,000 under $200,000	48,548	5,010,133	48,477	227,931	48,514	2,495,933	32,406	1,906,665	30,831	1,828,182	6,332	78,485
$200,000 or more	14,396	5,121,344	14,385	271,945	14,367	2,934,173	9,263	713,506	8,939	689,167	1,460	24,342
Returns under $5,000	11,625,955	17,149,958	6,046,535	190,373	11,445,395	2,809,296	14,897,097	33,139,424	8,637,504	18,968,392	6,852,750	14,171,033
Returns $5,000 under $10,000	13,193,888	59,878,575	12,189,798	967,509	13,153,664	11,086,556	12,322,273	89,308,389	9,550,246	65,867,803	5,529,046	23,440,589
Returns $10,000 under $15,000	8,917,525	71,732,209	8,882,469	1,283,499	8,912,267	14,148,395	8,525,371	99,989,892	8,048,503	81,512,024	4,569,650	18,477,879
Returns $15,000 or more	5,862,347	108,449,228	5,850,130	2,790,713	5,859,635	30,596,976	5,229,200	100,967,722	5,023,809	83,572,613	2,963,131	17,395,163
AKRON, OHIO												
Total	222,476	1,488,619	197,070	29,781	222,317	332,570	213,048	1,810,348	171,813	1,466,490	96,439	343,861
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	48,748	67,579	(*)	(*)	48,748	10,761	23,896	20,399	15,931	16,468	25,809	43,570
$2,000 under $4,000			27,720	730			30,590	82,985	15,933	43,347		
$4,000 under $6,000	28,263	88,474	22,770	1,287	28,263	15,663	21,214	103,791	11,655	53,849	10,036	49,942
$6,000 under $8,000	23,227	102,950	22,911	1,721	23,227	18,953	23,175	151,910	18,395	111,767	19,913	63,944
$8,000 under $10,000	31,289	185,984	31,289	3,152	31,289	35,028	28,811	245,657	26,902	221,857		
$10,000 under $15,000	62,376	507,233	62,217	9,127	62,217	100,597	59,559	701,220	57,931	616,875	23,208	84,346
$15,000 under $20,000	18,638	235,987	18,638	4,569	18,638	50,274	17,956	296,684	17,567	222,987	13,194	73,697
$20,000 under $25,000	4,388	75,103	4,388	1,566	4,388	17,316	3,760	79,006	3,664	58,764	2,844	20,242
$25,000 under $30,000	1,827	40,774	1,827	976	1,827	10,739	1,452	33,038	1,308	30,498	628	2,541
$30,000 under $50,000	2,434	76,141	2,434	2,052	2,434	22,555	1,748	54,128	1,692	49,666	619	4,462
$50,000 under $100,000	1,020	56,465	1,020	2,046	1,020	22,472	716	31,153	676	30,179	156	974
$100,000 under $200,000	221	25,172	218	1,164	221	12,953	130	7,774	128	7,716	18	58
$200,000 or more	45	26,757	45	1,388	45	15,259	30	2,486	30	2,469	4	16
Returns under $5,000	66,900	117,346	42,132	1,388	66,900	19,233	67,245	158,424	39,834	93,201	30,598	65,223
Returns $5,000 under $10,000	64,627	327,641	64,151	5,505	64,627	61,172	60,452	446,436	48,983	354,136	25,170	92,301
Returns $10,000 under $15,000	62,376	507,233	62,217	9,127	62,217	100,597	59,559	701,220	57,931	616,875	23,208	84,346
Returns $15,000 or more	28,573	536,399	28,570	13,760	28,573	151,568	25,792	504,269	25,065	402,279	17,463	101,991

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALBANY-SCHENECTADY-TROY, NEW YORK										
Total	255,821	[1]2,126,965	232,296	1,799,612	131,863	[1]1,602,118	121,614	1,358,999	686,918	642,061
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	45,333	39,873	39,730	30,285	5,818	11,841	(*)	(*)	56,527	52,632
$2,000 under $4,000	28,956	79,592	22,694	62,069			2,828	5,041	50,198	36,993
$4,000 under $6,000	26,946	131,003	24,170	107,095	8,321	43,170	5,827	29,225	57,155	51,407
$6,000 under $8,000	42,102	294,255	39,382	252,380	22,102	159,322	19,517	121,812	113,162	105,549
$8,000 under $10,000	29,616	262,572	28,975	253,220	22,110	198,061	21,469	188,825	101,281	95,300
$10,000 under $15,000	52,403	632,700	50,081	584,603	45,809	562,890	44,091	525,958	195,894	191,078
$15,000 under $20,000	16,209	276,559	15,197	239,726	14,928	255,019	14,557	230,079	60,965	59,492
$20,000 under $25,000	7,953	179,472	7,488	147,288	7,440	167,848	7,146	140,535	28,427	28,020
$25,000 under $30,000	2,504	67,373	2,178	51,946	2,274	61,381	2,178	51,946	10,549	10,367
$30,000 under $50,000	2,567	96,576	1,805	50,270	2,201	83,278	1,634	44,364	8,702	7,405
$50,000 under $100,000	769	49,362	506	16,478	693	43,743	474	14,983	3,023	2,850
$100,000 under $200,000	111	14,099	81	3,499	99	12,769	79	3,420	419	358
$200,000 or more	10	3,578	8	587	8	2,845	7	586	35	29
Returns under $5,000	90,208	[1]187,924	77,719	155,669	8,531	[1]23,464	7,287	17,784	139,588	120,682
Returns $5,000 under $10,000	83,087	619,321	77,233	549,548	49,880	388,882	44,161	329,344	239,316	221,780
Returns $10,000 under $15,000	52,403	632,700	50,081	584,603	45,809	562,890	44,091	525,958	195,894	191,078
Returns $15,000 or more	30,123	687,018	27,263	509,795	27,643	626,883	26,075	485,913	112,120	108,521
ALBUQUERQUE, NEW MEXICO										
Total	157,322	[1]1,059,713	140,737	902,170	93,516	[1]853,566	86,466	744,902	438,191	418,759
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	36,765	34,176	34,684	37,140	7,576	5,899	7,519	6,113	60,146	56,856
$2,000 under $4,000	23,684	64,694	19,773	50,379	9,879	29,435	7,667	20,586	53,840	45,123
$4,000 under $6,000	26,134	133,828	23,457	110,233	17,363	90,850	15,180	70,225	73,352	69,956
$6,000 under $8,000	12,891	86,973	10,722	72,863	9,346	61,688	8,931	60,852	43,392	43,392
$8,000 under $10,000	19,319	173,316	17,440	156,678	15,922	144,315	15,742	143,397	79,789	77,990
$10,000 under $15,000	22,670	274,230	22,188	257,427	19,705	240,301	19,243	231,580	74,326	72,664
$15,000 under $20,000	8,694	148,544	8,341	133,094	8,312	141,926	8,079	128,283	32,476	32,276
$20,000 under $25,000	2,969	66,695	2,721	52,379	2,969	66,695	2,721	52,379	10,221	10,105
$25,000 under $30,000	809	21,000	720	15,728	798	20,694	720	15,728	3,173	3,173
$30,000 under $50,000	565	21,139	389	8,495	552	20,506	378	8,349	2,205	2,125
$50,000 under $100,000	351	23,635	223	4,760	328	21,856	211	4,508	1,391	1,301
$100,000 under $200,000	57	7,758	42	2,044	53	6,989	38	1,952	208	188
$200,000 or more	15	7,011	10	591	13	5,698	10	591	48	44
Returns under $5,000	71,549	[1]134,921	62,868	125,677	21,869	[1]48,083	18,610	41,632	134,373	122,308
Returns $5,000 under $10,000	49,643	354,778	43,235	301,975	38,917	280,818	36,456	259,898	179,770	174,575
Returns $10,000 under $15,000	22,670	274,230	22,188	257,427	19,705	240,301	19,243	231,580	74,326	72,664
Returns $15,000 or more	13,460	295,781	12,446	217,090	13,025	284,363	12,157	211,789	49,722	49,212

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
ALBANY-SCHENECTADY-TROY, NEW YORK												
Total	214,976	1,390,148	190,467	26,397	211,025	295,545	231,176	1,767,647	164,985	1,296,845	133,092	470,802
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	34,197	44,397	(*)	(*)	30,246	7,077	39,730	29,900	23,478	19,422	16,252	10,479
$2,000 under $4,000			18,400	495			22,694	61,133	9,770	24,274	14,741	36,859
$4,000 under $6,000	26,869	74,310	19,637	1,074	26,869	13,149	24,170	105,882	10,400	47,801	15,740	58,081
$6,000 under $8,000	41,772	186,785	39,237	3,124	41,772	35,128	39,382	251,862	24,653	138,265	22,400	113,597
$8,000 under $10,000	29,616	164,121	29,392	2,785	29,616	31,260	28,975	253,800	24,838	200,013	17,752	53,787
$10,000 under $15,000	52,403	416,727	51,876	7,271	52,403	81,106	49,026	562,498	45,849	443,634	33,073	118,864
$15,000 under $20,000	16,209	197,698	16,209	3,831	16,209	42,068	15,197	239,698	14,438	186,247	9,250	53,451
$20,000 under $25,000	7,953	132,443	7,953	2,827	7,953	31,118	7,488	142,302	7,130	125,529	2,306	16,773
$25,000 under $30,000	2,504	49,177	2,504	1,120	2,504	12,323	2,178	51,718	2,178	46,960	915	4,757
$30,000 under $50,000	2,566	74,917	2,566	2,030	2,566	22,198	1,805	49,753	1,761	47,260	522	2,493
$50,000 under $100,000	769	37,155	769	1,264	769	13,871	463	15,493	429	13,951	121	1,542
$100,000 under $200,000	108	9,923	108	436	108	4,764	60	2,864	53	2,760	17	104
$200,000 or more	10	2,495	10	135	10	1,483	7	578	7	575	2	3
Returns under $5,000	49,774	81,079	31,607	1,044	45,823	13,516	77,719	154,886	39,231	70,655	40,306	84,231
Returns $5,000 under $10,000	82,680	388,534	76,865	6,439	82,680	73,098	77,233	547,857	53,909	359,274	46,580	188,584
Returns $10,000 under $15,000	52,403	416,727	51,876	7,271	52,403	81,106	49,026	562,498	45,849	443,634	33,073	118,864
Returns $15,000 or more	30,119	503,807	30,119	11,642	30,119	127,825	27,198	502,405	25,996	423,281	13,133	79,124
ALBUQUERQUE, NEW MEXICO												
Total	121,839	641,589	91,843	11,613	119,624	134,688	140,051	898,115	113,761	771,379	55,807	126,739
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	11,780	7,169	1,698	5	11,780	1,040	34,347	35,686	14,286	19,040	20,228	16,646
$2,000 under $4,000	17,928	19,604	10,409	184	17,423	2,999	19,773	50,297	18,075	49,197	2,025	1,100
$4,000 under $6,000	25,816	66,093	15,614	639	24,118	10,458	23,457	109,768	20,061	95,951	8,492	13,818
$6,000 under $8,000	10,866	43,294	10,539	638	10,854	8,010	10,622	72,522	10,622	72,522	-	-
$8,000 under $10,000	19,319	99,676	17,453	1,586	19,319	17,982	17,440	156,512	17,440	140,636	7,181	15,877
$10,000 under $15,000	22,670	181,779	22,670	3,258	22,670	35,902	22,187	256,824	21,337	217,303	10,726	39,521
$15,000 under $20,000	8,694	106,335	8,694	2,041	8,694	22,485	8,341	133,041	8,182	106,133	5,266	26,908
$20,000 under $25,000	2,969	51,205	2,969	1,074	2,969	11,823	2,555	52,477	2,497	41,798	1,493	10,679
$25,000 under $30,000	809	16,632	809	373	809	4,102	720	15,716	720	14,264		
$30,000 under $50,000	565	16,988	565	446	565	4,898	(*)	(*)	(*)	(*)	359	1,890
$50,000 under $100,000	351	20,207	351	753	351	8,216	158	4,628	158	4,509		
$100,000 under $200,000	57	6,336	57	295	57	3,246	40	1,934	34	1,796	13	139
$200,000 or more	15	6,271	15	321	15	3,527	8	246	7	211	3	35
Returns under $5,000	38,092	47,808	17,094	452	37,587	7,692	62,529	123,550	39,052	96,902	25,670	26,649
Returns $5,000 under $10,000	47,617	188,030	38,619	2,601	45,907	32,797	43,135	301,462	41,437	280,544	12,277	20,917
Returns $10,000 under $15,000	22,670	181,779	22,670	3,258	22,670	35,902	22,187	256,824	21,337	217,303	10,726	39,521
Returns $15,000 or more	13,460	223,973	13,460	5,304	13,460	58,296	12,200	216,278	11,935	176,628	7,134	39,650

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALLENTOWN-BETHLEHEM-EASTON, PENNSYLVANIA AND NEW JERSEY										
Total	183,982	1,507,820	165,646	1,314,747	100,780	1,174,326	92,327	1,032,381	472,269	452,382
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	36,543	37,174	28,586	26,671	(*)	(*)	(*)	(*)	43,618	40,688
$2,000 under $4,000	20,931	62,192	15,510	46,866	2,434	6,787	376	615	38,317	30,089
$4,000 under $6,000	16,882	81,364	15,675	61,687	6,792	33,287	5,585	20,456	40,668	34,705
$6,000 under $8,000	21,607	146,116	21,384	143,896	9,836	67,186	9,613	64,641	47,212	47,212
$8,000 under $10,000	26,712	239,262	26,095	232,025	22,647	201,839	22,030	193,825	89,407	89,407
$10,000 under $15,000	45,710	552,716	44,121	522,535	40,105	491,913	39,286	473,233	157,611	155,863
$15,000 under $20,000	7,573	128,290	7,391	115,934	7,362	124,321	7,180	114,677	26,896	26,741
$20,000 under $25,000	3,096	68,849	2,775	51,796	2,894	64,066	2,775	51,796	10,858	10,741
$25,000 under $30,000	1,958	53,139	1,820	38,380	1,667	45,201	1,529	35,259	6,503	6,358
$30,000 under $50,000	1,751	67,186	1,622	46,872	1,751	67,186	1,622	46,872	6,459	6,102
$50,000 under $100,000	755	49,827	557	20,686	705	46,270	547	20,651	2,793	2,619
$100,000 under $200,000	101	13,223	76	4,340	90	11,852	70	4,228	389	335
$200,000 or more	30	9,821	21	2,946	26	8,868	20	2,940	100	84
Returns under $5,000	70,574	[1]156,666	56,045	120,382	11,264	[1]32,324	5,598	13,947	106,654	91,215
Returns $5,000 under $10,000	52,434	408,103	51,218	390,876	34,916	282,325	33,700	268,776	154,006	152,324
Returns $10,000 under $15,000	45,710	552,716	44,121	522,535	40,105	491,913	39,286	473,233	157,611	155,863
Returns $15,000 or more	15,264	390,335	14,262	280,954	14,495	367,763	13,743	276,422	53,998	52,980
ANAHEIM-SANTA ANA-GARDEN GROVE, CALIFORNIA										
Total	513,273	[1]5,020,698	461,908	4,276,353	315,745	[1]4,147,344	289,798	3,580,129	1,478,028	1,428,329
No adjusted gross income	2,152	[2]15,470	(*)	(*)	1,753	[2]-14,511	(*)	(*)	6,346	6,336
Under $2,000	82,261	85,636	77,220	81,426	8,779	9,649	5,118	7,204	127,329	121,437
$2,000 under $4,000	49,739	151,305	35,729	103,983	6,070	20,986	21,397	115,869	94,513	84,209
$4,000 under $6,000	55,154	275,281	43,321	233,049	22,691	114,354			125,658	114,010
$6,000 under $8,000	48,533	346,107	43,948	319,097	30,506	217,731	27,916	201,343	131,826	124,864
$8,000 under $10,000	60,565	531,687	59,765	489,056	46,145	405,806	45,690	371,933	180,783	175,219
$10,000 under $15,000	114,492	1,420,193	110,136	1,347,273	106,121	1,319,563	102,729	1,260,200	427,862	424,691
$15,000 under $20,000	62,419	1,070,955	57,719	964,670	58,634	1,008,998	54,807	923,783	238,096	235,157
$20,000 under $25,000	21,673	484,720	19,750	408,637	20,358	455,449	18,701	387,600	83,978	82,974
$25,000 under $30,000	6,947	188,562	5,753	135,347	6,109	165,651	5,427	130,071	25,913	25,363
$30,000 under $50,000	6,812	251,115	5,620	125,075	6,279	233,207	5,202	117,474	25,710	24,732
$50,000 under $100,000	2,096	136,496	1,322	45,222	1,905	124,883	1,252	41,868	8,323	7,818
$100,000 under $200,000	296	34,240	192	9,179	277	31,668	183	9,154	1,187	1,075
$200,000 or more	134	59,871	93	4,563	118	53,910	90	4,462	504	444
Returns under $5,000	162,466	[1]349,281	136,343	301,284	25,558	[1]55,785	15,584	57,197	279,601	256,968
Returns $5,000 under $10,000	135,938	1,025,265	124,980	935,104	90,386	698,230	85,823	648,320	386,854	369,107
Returns $10,000 under $15,000	114,492	1,420,193	110,136	1,347,273	106,121	1,319,563	102,729	1,260,200	427,862	424,691
Returns $15,000 or more	100,377	2,225,958	90,449	1,692,693	93,680	2,073,765	85,662	1,614,411	383,711	377,563

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
ALLENTOWN-BETHLEHEM-EASTON, PENNSYLVANIA AND NEW JERSEY												
Total	157,694	1,032,673	136,574	20,282	156,012	226,056	161,399	1,292,048	127,477	1,006,593	84,784	285,458
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	15,135	8,671	-	-	15,135	1,246	26,904	26,422	18,497	19,559	8,407	6,863
$2,000 under $4,000	16,817	31,678	15,135	439	15,136	5,324	15,134	46,249	3,364	9,650	11,770	36,600
$4,000 under $6,000	16,449	44,958	12,147	602	16,449	7,905	13,993	50,510	6,891	23,014	7,102	27,496
$6,000 under $8,000	21,607	100,186	21,607	1,680	21,607	18,397	21,306	142,332	16,261	111,122	7,103	31,210
$8,000 under $10,000	26,712	153,756	26,712	2,566	26,712	28,357	25,931	229,763	25,766	200,145	13,400	29,619
$10,000 under $15,000	45,710	379,863	45,710	6,816	45,710	74,976	44,121	517,547	43,046	415,718	27,784	101,829
$15,000 under $20,000	7,573	97,157	7,573	1,898	7,573	20,906	7,333	114,398	7,098	79,648	6,522	34,750
$20,000 under $25,000	3,096	54,806	3,096	1,203	3,096	13,202	2,660	52,622	2,602	42,223	1,548	10,399
$25,000 under $30,000	1,958	43,740	1,958	1,077	1,958	11,844	1,797	38,352	1,775	35,022	663	3,330
$30,000 under $50,000	1,751	56,408	1,751	1,501	1,751	16,498	1,589	46,753	1,588	44,550	337	2,203
$50,000 under $100,000	755	42,237	754	1,544	754	16,942	527	20,059	486	18,953	141	1,107
$100,000 under $200,000	101	11,130	101	523	101	5,708	71	4,106	71	4,093	2	13
$200,000 or more	30	8,083	30	433	30	4,751	20	2,822	19	2,786	3	36
Returns under $5,000	44,286	76,798	25,224	930	42,605	12,994	52,305	108,340	27,084	43,059	25,223	65,281
Returns $5,000 under $10,000	52,434	262,450	50,377	4,357	52,434	48,236	50,976	387,049	43,708	320,541	22,561	66,509
Returns $10,000 under $15,000	45,710	379,863	45,710	6,816	45,710	74,976	44,121	517,547	43,046	415,718	27,784	101,829
Returns $15,000 or more	15,264	313,561	15,263	8,179	15,263	89,851	13,997	279,112	13,639	227,273	9,216	51,839
ANAHEIM-SANTA ANA-GARDEN GROVE, CALIFORNIA												
Total	458,982	3,089,057	384,332	60,512	458,849	673,176	456,832	4,251,784	370,451	3,375,523	233,404	876,261
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	42,119	20,152	-	-	42,119	2,879	77,509	81,655	40,704	44,131	37,149	37,524
$2,000 under $4,000	42,809	66,362	28,880	761	42,809	10,537	33,816	99,281	21,210	58,055	13,294	41,226
$4,000 under $6,000	51,720	130,656	37,878	1,637	51,720	21,462	42,974	230,442	31,761	157,051	19,997	73,391
$6,000 under $8,000	47,487	195,276	43,748	2,905	47,487	33,776	43,925	320,691	34,945	227,945	25,062	92,746
$8,000 under $10,000	60,462	290,276	59,818	4,626	60,462	53,119	59,765	494,233	49,259	374,413	28,569	119,819
$10,000 under $15,000	114,377	847,779	114,133	14,822	114,376	163,556	109,304	1,351,597	106,300	1,146,549	56,989	205,048
$15,000 under $20,000	62,126	699,339	61,993	13,701	62,022	146,208	57,488	956,818	55,746	762,218	36,468	194,601
$20,000 under $25,000	21,662	339,319	21,662	7,029	21,639	77,126	19,258	404,323	18,757	326,609	11,089	77,714
$25,000 under $30,000	6,947	137,826	6,947	3,163	6,945	34,728	5,575	133,396	5,523	116,726	2,431	16,670
$30,000 under $50,000	6,780	185,995	6,780	4,799	6,780	52,365	5,004	117,565	4,756	107,768	1,333	9,797
$50,000 under $100,000	2,073	103,480	2,073	3,554	2,070	38,936	1,195	43,585	1,091	39,890	350	3,695
$100,000 under $200,000	289	25,363	289	1,108	289	12,140	173	8,837	171	8,540	44	297
$200,000 or more	151	47,234	131	2,407	131	26,344	84	4,158	82	4,074	11	84
Returns under $5,000	112,648	155,086	52,966	1,628	112,648	24,810	134,141	292,087	78,549	182,316	58,367	109,771
Returns $5,000 under $10,000	131,949	547,634	117,358	8,300	131,949	96,963	124,610	939,417	99,476	680,833	66,322	258,584
Returns $10,000 under $15,000	114,377	847,779	114,133	14,822	114,376	163,556	109,304	1,351,597	106,300	1,146,549	56,989	205,048
Returns $15,000 or more	100,008	1,538,555	99,875	35,761	99,876	387,847	88,777	1,668,682	86,126	1,365,825	51,726	302,858

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ATLANTA, GEORGIA										
Total	542,590	[1]4,689,066	508,876	3,996,069	280,845	[1]3,627,455	264,231	3,062,070	1,468,119	1,418,332
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	86,147	83,445	81,474	76,894	8,940	10,184	7,920	8,711	118,947	113,062
$2,000 under $4,000	90,720	267,406	77,201	220,099	12,185	40,750	8,742	29,860	173,352	156,325
$4,000 under $6,000	72,233	368,105	70,101	352,297	21,375	113,032	19,408	100,505	187,034	183,188
$6,000 under $8,000	57,426	401,548	56,407	396,506	38,775	274,532	38,095	270,171	167,335	159,982
$8,000 under $10,000	66,547	597,541	65,738	563,245	41,526	374,392	41,057	373,807	205,515	203,175
$10,000 under $15,000	96,775	1,185,173	91,449	1,109,174	87,641	1,079,645	83,684	1,025,747	346,503	342,468
$15,000 under $20,000	38,950	660,615	37,666	610,033	37,868	640,579	36,792	593,656	140,175	138,859
$20,000 under $25,000	14,141	307,667	12,854	249,569	13,958	303,874	12,718	246,842	53,003	51,484
$25,000 under $30,000	5,713	156,732	5,051	121,224	5,666	155,543	5,051	121,224	22,282	21,918
$30,000 under $50,000	7,584	281,578	6,205	155,183	7,461	276,337	6,122	153,125	31,117	29,499
$50,000 under $100,000	4,290	284,059	3,594	112,468	4,126	273,016	3,533	109,941	17,209	13,450
$100,000 under $200,000	571	73,600	405	22,102	519	66,783	386	21,430	2,194	2,031
$200,000 or more	115	45,533	90	4,545	99	39,493	84	4,327	400	346
Returns under $5,000	209,119	[1]468,845	188,968	437,838	25,774	[1]47,810	20,022	55,558	364,741	339,737
Returns $5,000 under $10,000	165,332	1,225,265	162,594	1,173,933	97,733	744,376	95,839	730,218	490,495	478,540
Returns $10,000 under $15,000	96,775	1,185,173	91,449	1,109,174	87,641	1,079,645	83,684	1,025,747	346,503	342,468
Returns $15,000 or more	71,364	1,809,784	65,865	1,275,124	69,697	1,755,624	64,686	1,250,545	266,380	257,587
AUGUSTA, GEORGIA AND SOUTH CAROLINA										
Total	79,541	[1]525,874	77,316	470,507	44,017	[1]460,074	42,332	406,285	232,859	230,113
No adjusted gross income	1,863	[2]1,560	1,858	1,558	(*)	(*)	(*)	(*)	2,129	2,128
Under $2,000	24,068	21,352	23,181	26,165	(*)	(*)	(*)	(*)	26,961	26,898
$2,000 under $4,000	11,988	38,501	11,988	34,002	3,673	13,175	3,673	12,981	27,368	27,368
$4,000 under $6,000	5,939	28,233	5,125	23,764	4,354	21,886	3,540	17,418	14,988	14,514
$6,000 under $8,000	6,943	45,873	6,896	43,685	5,162	33,716	5,115	32,183	38,679	38,679
$8,000 under $10,000	9,185	83,964	9,165	79,374	9,185	83,964	9,165	79,374	45,911	45,911
$10,000 under $15,000	12,915	155,555	12,801	150,757	12,915	155,555	12,801	150,757	51,661	49,763
$15,000 under $20,000	4,007	68,315	3,997	67,974	3,995	68,126	3,995	67,966	14,308	14,308
$20,000 under $25,000	1,214	25,965	1,213	19,767	1,079	23,129	1,078	18,208	4,478	4,431
$25,000 under $30,000	441	12,137	305	5,622	441	12,137	305	5,622	1,459	1,323
$30,000 under $50,000	696	25,762	573	12,441	695	25,715	572	12,428	3,640	3,598
$50,000 under $100,000	246	16,777	187	4,367	235	16,151	187	4,367	1,144	1,075
$100,000 under $200,000	29	3,369	20	542	21	2,459	17	510	111	98
$200,000 or more	7	1,631	7	489	6	1,365	6	239	22	19
Returns under $5,000	41,705	[1]73,748	40,505	76,002	8,130	[1]24,979	7,444	25,144	65,264	64,892
Returns $5,000 under $10,000	18,281	142,615	17,708	132,546	16,500	130,458	15,927	121,044	90,772	90,606
Returns $10,000 under $15,000	12,915	155,555	12,801	150,757	12,915	155,555	12,801	150,757	51,661	49,763
Returns $15,000 or more	6,640	153,956	6,302	111,201	6,472	149,083	6,160	109,339	25,162	24,852

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
ATLANTA, GEORGIA												
Total	469,864	3,058,866	400,321	62,002	469,794	696,771	502,212	3,952,116	379,334	3,035,662	252,072	916,455
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	30,206	15,790	-	-	30,206	2,261	79,889	75,122	45,038	43,288	36,435	31,834
$2,000 under $4,000	79,921	128,048	57,535	1,377	79,921	20,720	74,032	209,980	39,180	115,720	36,436	94,260
$4,000 under $6,000	70,012	199,314	56,986	2,726	70,012	34,954	70,054	352,270	47,874	229,835	28,073	122,435
$6,000 under $8,000	55,337	222,042	51,829	3,396	55,337	39,987	56,407	395,868	44,637	262,240	31,351	133,628
$8,000 under $10,000	66,292	377,783	65,897	6,554	66,292	72,596	65,738	562,079	52,657	434,690	29,326	127,389
$10,000 under $15,000	96,775	774,665	96,755	13,828	96,775	152,664	90,639	1,100,941	86,875	898,269	54,920	202,672
$15,000 under $20,000	38,940	463,832	38,940	8,860	38,883	97,406	37,530	608,191	36,140	469,080	24,901	139,112
$20,000 under $25,000	14,141	224,342	14,141	4,611	14,141	50,414	12,535	240,100	12,221	205,355	6,186	34,745
$25,000 under $30,000	5,713	112,672	5,713	2,478	5,713	27,269	5,049	117,628	5,049	102,002	2,455	15,626
$30,000 under $50,000	7,581	216,968	7,581	5,550	7,581	60,356	5,789	153,294	5,459	145,367	1,124	7,927
$50,000 under $100,000	4,270	230,148	4,268	8,161	4,257	89,750	3,461	108,477	3,299	103,589	528	4,888
$100,000 under $200,000	562	56,704	562	2,531	562	27,906	365	21,139	348	20,559	68	580
$200,000 or more	114	36,558	114	1,930	114	20,488	87	4,388	85	4,288	13	101
Returns under $5,000	138,847	222,472	80,408	2,515	138,847	36,835	184,163	425,825	103,205	245,100	84,853	180,725
Returns $5,000 under $10,000	162,921	720,505	151,839	11,538	162,921	133,683	162,594	1,172,132	126,653	842,053	77,024	330,079
Returns $10,000 under $15,000	96,775	774,665	96,755	13,828	96,775	152,664	90,639	1,100,941	86,875	898,269	54,920	202,672
Returns $15,000 or more	71,321	1,341,224	71,319	34,122	71,251	373,590	64,816	1,253,217	62,601	1,050,239	35,275	202,978
AUGUSTA, GEORGIA AND SOUTH CAROLINA												
Total	57,011	296,869	43,009	5,330	56,844	62,221	77,315	469,162	62,969	352,292	37,770	116,869
No adjusted gross income	-	-	-	-	-	-	1,858	1,554	1,858	1,272	(*)	(*)
Under $2,000	8,511	6,026	6,927	183	8,511	878	23,181	26,163	16,431	14,199	8,531	11,963
$2,000 under $4,000	8,511	16,128			8,511	2,655	11,988	34,002	6,841	16,228	5,147	17,774
$4,000 under $6,000	5,939	12,910			11,132	4,577	5,125	22,965	10,011	54,101	10,195	24,619
$6,000 under $8,000	5,359	14,307	16,587	796			6,896	43,682				
$8,000 under $10,000	9,185	37,624			9,185	6,475	9,165	79,368	9,165	67,294		
$10,000 under $15,000	12,868	96,244	12,868	1,659	12,868	18,297	12,801	150,800	12,637	108,199	9,733	42,601
$15,000 under $20,000	4,005	48,664	4,005	921	4,005	10,140	3,997	67,972	3,950	52,673	3,098	15,299
$20,000 under $25,000	1,214	18,686	1,214	399	1,214	4,140	1,213	19,529	1,077	16,200	712	3,329
$25,000 under $30,000	441	9,359	441	210	441	2,302	305	5,661	305	5,259	122	403
$30,000 under $50,000	696	20,226	696	534	696	5,864	573	12,346	502	11,912	104	434
$50,000 under $100,000	246	12,924	235	451	246	4,955	187	4,125	168	3,971	49	154
$100,000 under $200,000	29	2,545	29	115	28	1,256	19	512	17	501	2	11
$200,000 or more	7	1,226	7	62	7	682	7	483	7	483	-	-
Returns under $5,000	20,808	28,714	8,511	206	20,808	4,515	40,505	75,199	28,608	44,993	15,339	30,206
Returns $5,000 under $10,000	16,697	58,281	15,003	773	16,531	10,071	17,708	132,534	15,698	108,102	8,611	24,432
Returns $10,000 under $15,000	12,868	96,244	12,868	1,659	12,868	18,297	12,801	150,800	12,637	108,199	9,733	42,601
Returns $15,000 or more	6,638	113,630	6,627	2,692	6,637	29,339	6,301	110,627	6,026	90,999	4,087	19,629

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
AUSTIN, TEXAS										
Total	97,476	[1]743,409	88,092	588,541	51,863	[1]570,703	47,563	458,230	273,458	265,914
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	17,680	21,645	16,603	19,220			-	-	21,269	18,754
$2,000 under $4,000	15,881	51,434	26,453	110,869	12,083	55,709	20,579	123,880	40,827	40,827
$4,000 under $6,000	16,102	86,254							42,703	39,830
$6,000 under $8,000	17,305	118,981	24,198	172,606	18,536	140,250			57,391	57,391
$8,000 under $10,000	19,731	208,424	11,737	134,934	10,764	128,640	17,968	184,201	70,248	69,697
$10,000 under $15,000										
$15,000 under $20,000	5,414	92,663	4,840	79,067	5,391	92,251	4,817	79,056	21,863	21,863
$20,000 under $25,000	2,011	43,985	1,768	31,532	1,978	43,224	1,768	31,532	6,112	5,428
$25,000 under $30,000	518	13,961	518	12,874	508	13,679	508	12,868	2,315	2,315
$30,000 under $50,000	1,536	59,012	1,036	14,382	1,371	53,257	1,026	14,370	6,486	5,740
$50,000 under $100,000	472	29,891	272	7,812	423	26,419	243	7,140	1,836	1,694
$100,000 under $200,000	107	14,528	75	3,023	102	13,930	72	2,984	401	373
$200,000 or more	19	6,820	16	446	19	6,820	16	446	61	56
Returns under $5,000	36,970	[1]80,874	32,122	68,984	6,658	[1]18,119	4,716	16,676	71,057	66,027
Returns $5,000 under $10,000	38,530	260,030	35,708	235,487	24,649	174,363	23,795	170,775	121,591	120,875
Returns $10,000 under $15,000	11,899	141,646	11,737	134,934	10,764	128,640	10,602	122,383	41,736	41,543
Returns $15,000 or more	10,077	260,859	8,525	149,136	9,792	249,580	8,450	148,396	39,074	37,469
BAKERSFIELD, CALIFORNIA										
Total	89,399	[1]718,424	77,963	623,158	59,117	[1]623,256	53,047	541,694	257,332	251,364
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	13,236	13,274	25,494	57,107	9,986	26,587	10,353	32,669	18,845	16,761
$2,000 under $4,000	18,666	53,918							31,994	31,994
$4,000 under $6,000	17,898	109,029	16,692	103,080	12,625	77,497			55,457	55,376
$6,000 under $8,000	9,277	84,376	24,990	265,973	24,302	265,790	16,069	128,869	46,645	46,645
$8,000 under $10,000	16,899	199,153					16,044	184,681	59,545	57,638
$10,000 under $15,000										
$15,000 under $20,000	7,268	124,688	6,705	112,162	7,268	124,688	6,705	112,162	25,090	24,320
$20,000 under $25,000	2,595	57,092	2,162	40,813	2,394	52,807	2,162	40,813	8,002	7,897
$25,000 under $30,000	1,282	33,944	847	20,136	1,111	29,473	847	20,136	4,328	3,883
$30,000 under $50,000	819	29,299	612	17,643	787	27,960	602	17,642	3,335	3,290
$50,000 under $100,000	332	21,770	185	2,997	311	20,406	185	2,997	1,472	1,410
$100,000 under $200,000	39	4,965	22	1,072	39	4,965	22	1,072	161	145
$200,000 or more	7	2,208	6	140	7	2,208	6	140	31	27
Returns under $5,000	36,077	[1]66,716	28,213	69,414	13,315	[1]32,022	10,269	32,954	67,728	65,114
Returns $5,000 under $10,000	24,081	178,589	23,167	174,099	17,067	130,775	16,205	129,097	87,640	87,640
Returns $10,000 under $15,000	16,899	199,153	16,044	184,681	16,818	197,952	16,044	184,681	59,545	57,638
Returns $15,000 or more	12,342	273,965	10,539	194,962	11,917	262,506	10,529	194,961	42,419	40,972

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
AUSTIN, TEXAS												
Total	83,174	479,382	68,123	9,525	82,815	109,221	85,638	574,023	63,512	404,730	52,481	169,293
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	20,890	25,517	24,022	890	35,918	12,676	43,056	128,519	24,516	68,821	24,653	59,697
$2,000 under $4,000	15,386	48,797										
$4,000 under $6,000	17,112	66,148	14,518	967	17,112	12,174	14,474	98,357	12,317	77,899	22,984	82,634
$6,000 under $8,000	19,719	138,492	19,517	2,405	19,719	26,562	19,450	199,516	18,366	137,341		
$8,000 under $10,000												
$10,000 under $15,000	5,414	63,416	5,414	1,195	5,414	13,120	4,731	77,658	4,731	62,669	2,980	14,989
$15,000 under $20,000	2,011	35,665	2,011	759	2,011	8,323	1,768	30,959	1,515	24,219	1,138	6,740
$20,000 under $25,000	518	10,936	518	248	518	2,726	508	12,261	506	10,571	163	1,690
$25,000 under $30,000	1,536	47,876	1,536	1,328	1,536	14,582	746	14,269	723	12,616	237	1,653
$30,000 under $50,000	462	24,968	462	891	462	9,799	255	7,410	195	6,439	113	971
$50,000 under $100,000	107	11,879	107	538	107	5,925	66	2,950	59	2,785	18	165
$100,000 under $200,000	19	5,688	18	304	18	3,334	9	374	9	336	2	38
$200,000 or more	23,241	31,020	10,987	277	22,883	5,019	32,121	66,983	18,978	36,969	15,493	30,014
Returns under $5,000	37,979	152,373	35,385	2,290	37,979	27,659	33,708	226,319	25,984	147,341	24,327	78,978
Returns $5,000 under $10,000	11,887	95,563	11,685	1,695	11,887	18,733	11,726	134,841	10,812	100,786	8,010	34,055
Returns $10,000 under $15,000	10,067	200,427	10,066	5,262	10,066	57,808	8,083	145,881	7,738	119,635	4,651	26,246
BAKERSFIELD, CALIFORNIA												
Total	74,545	449,967	62,466	8,466	74,530	95,021	77,719	624,552	62,388	481,386	42,467	143,165
No adjusted gross income	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	(*)	(*)	-	-			29,835	77,885	18,879	43,438	15,012	34,446
$2,000 under $4,000	21,360	37,354	13,320	389	21,360	5,947						
$4,000 under $6,000	12,584	39,054	10,629	532	12,584	6,837	21,158	162,926	17,492	135,090	11,456	27,835
$6,000 under $8,000	9,277	41,727	9,277	658	9,277	7,422						
$8,000 under $10,000	16,898	128,585	16,898	2,232	16,896	24,475	16,021	186,258	15,836	153,512	8,652	32,746
$10,000 under $15,000	7,268	87,371	7,268	1,660	7,265	18,258	6,705	114,045	6,543	87,161	4,757	26,884
$15,000 under $20,000	2,595	44,141	2,595	954	2,595	10,487	2,162	40,614	2,066	28,790	1,562	11,824
$20,000 under $25,000	1,282	24,659	1,282	577	1,282	6,346	847	20,133	847	14,425	498	5,708
$25,000 under $30,000	819	23,581	819	610	809	5,872	580	17,007	558	14,985	250	2,022
$30,000 under $50,000	332	17,325	332	606	332	6,596	143	2,698	103	2,600	62	98
$50,000 under $100,000	39	3,836	39	166	39	1,782	17	924	17	914	2	11
$100,000 under $200,000	7	1,619	7	82	7	901	4	135	4	132	1	3
$200,000 or more	21,227	28,667	11,184	232	21,227	4,228	28,206	69,349	18,786	43,548	13,487	25,800
Returns under $5,000	24,078	90,184	22,042	1,347	24,078	16,076	23,034	173,388	17,628	135,318	13,196	38,070
Returns $5,000 under $10,000	16,898	128,585	16,898	2,232	16,896	24,475	16,021	186,258	15,836	153,512	8,652	32,746
Returns $10,000 under $15,000	12,342	202,530	12,342	4,656	12,329	50,241	10,458	195,555	10,138	149,008	7,132	46,549

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
BALTIMORE, MARYLAND										
Total	766,199	[1]6,196,625	710,891	5,272,433	402,177	[1]4,620,563	374,789	3,925,542	2,084,283	2,020,546
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	137,395	127,750	129,384	118,460	10,096	9,959	8,645	7,296	188,067	179,764
$2,000 under $4,000	95,123	268,625	76,392	208,836	25,350	74,724	17,447	47,942	233,591	203,145
$4,000 under $6,000	112,875	561,617	109,121	502,553	38,607	195,161	35,593	149,326	261,500	256,526
$6,000 under $8,000	100,265	704,848	93,291	619,087	60,267	421,731	57,939	383,707	281,644	275,646
$8,000 under $10,000	97,133	882,896	92,808	829,601	69,117	629,537	66,067	589,779	303,279	301,899
$10,000 under $15,000	136,874	1,650,786	131,165	1,535,329	119,622	1,446,964	115,755	1,364,016	512,174	506,804
$15,000 under $20,000	51,473	871,849	48,899	779,557	46,267	783,442	44,796	727,082	171,920	168,742
$20,000 under $25,000	15,205	336,891	13,647	273,404	14,472	320,326	13,261	265,994	56,238	55,158
$25,000 under $30,000	7,082	192,390	6,415	147,209	6,889	187,387	6,272	145,919	26,428	25,792
$30,000 under $50,000	7,434	275,748	5,694	139,797	6,992	260,517	5,441	135,046	29,561	28,570
$50,000 under $100,000	3,443	222,665	2,457	82,993	3,104	200,915	2,329	80,402	13,538	12,442
$100,000 under $200,000	486	62,091	373	17,485	430	54,564	344	16,565	1,729	1,560
$200,000 or more	124	46,714	95	5,294	107	40,657	87	4,983	470	419
Returns under $5,000	290,357	[1]642,243	262,389	576,801	54,337	[1]161,067	44,021	135,906	561,367	519,385
Returns $5,000 under $10,000	253,721	1,895,248	239,757	1,714,563	149,957	1,164,724	142,483	1,049,628	710,858	701,674
Returns $10,000 under $15,000	136,874	1,650,786	131,165	1,535,329	119,622	1,446,964	115,755	1,364,016	512,174	506,804
Returns $15,000 or more	85,247	2,008,347	77,580	1,445,740	78,261	1,847,808	72,530	1,375,992	299,884	292,683
BATON ROUGE, LOUISIANA										
Total	92,552	[1]777,739	83,333	654,085	46,384	[1]582,282	42,751	494,738	255,806	247,233
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	13,605	15,507	11,599	12,974					18,876	18,876
$2,000 under $4,000	13,583	41,912	13,583	41,340	8,100	34,346	7,990	32,286	17,841	16,196
$4,000 under $6,000	17,463	85,927	17,353	85,274					54,917	54,917
$6,000 under $8,000									29,860	24,923
$8,000 under $10,000	17,404	140,149	14,051	107,001	10,823	83,786	24,612	259,343	14,173	14,173
$10,000 under $15,000	17,028	209,436	16,052	196,001	16,471	202,468			69,964	68,856
$15,000 under $20,000	6,457	110,418	6,200	102,504	5,910	101,311	5,884	98,419	26,671	26,671
$20,000 under $25,000	3,013	66,086	2,564	54,382	2,952	64,740	2,503	52,963	12,115	11,527
$25,000 under $30,000	703	18,381	501	13,132	683	17,851	501	13,132	3,341	3,194
$30,000 under $50,000	978	39,468	901	27,323	831	32,240	754	24,686	3,415	3,415
$50,000 under $100,000	558	36,851	438	10,203	511	33,513	420	10,085	2,538	2,433
$100,000 under $200,000	74	9,991	53	2,236	64	8,643	50	2,134	271	234
$200,000 or more	14	5,670	13	839	13	5,197	12	814	54	48
Returns under $5,000	37,988	[1]97,379	34,335	97,278	3,081	[1]5,819	3,080	7,089	50,144	48,499
Returns $5,000 under $10,000	25,739	184,059	22,276	150,187	15,868	110,499	14,050	95,516	87,293	82,356
Returns $10,000 under $15,000	17,028	209,436	16,052	196,001	16,471	202,468	15,497	189,899	69,964	68,856
Returns $15,000 or more	11,797	286,864	10,670	210,618	10,964	263,493	10,124	202,232	48,405	47,522

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
BALTIMORE, MARYLAND												
Total	662,063	3,990,166	533,593	76,357	658,312	869,967	693,142	5,191,924	497,236	3,827,652	356,530	1,364,275
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	59,450	25,810	(*)	(*)	59,450	3,618	124,630	108,482	66,012	62,636	61,786	45,846
$2,000 under $4,000	74,132	96,472	40,553	896	72,377	14,917	68,471	189,118	25,968	71,543	44,087	117,576
$4,000 under $6,000	109,483	322,762	87,369	4,467	109,243	56,883	107,364	491,047	62,302	255,580	55,119	235,468
$6,000 under $8,000	100,074	430,963	91,649	6,735	98,489	79,056	91,697	617,296	64,542	406,901	39,400	210,395
$8,000 under $10,000	96,804	552,568	94,721	9,271	96,633	104,404	92,808	827,372	81,635	681,822	33,454	145,550
$10,000 under $15,000	136,874	1,068,418	132,965	18,498	136,874	208,933	130,631	1,530,834	123,561	1,212,891	76,785	317,942
$15,000 under $20,000	51,473	626,835	50,993	12,138	51,473	134,969	48,489	768,920	45,492	583,862	30,812	185,059
$20,000 under $25,000	15,205	246,581	15,205	5,140	15,205	56,333	13,453	267,459	12,972	210,161	8,287	57,299
$25,000 under $30,000	7,082	146,281	7,080	3,289	7,082	36,086	6,365	147,922	6,213	121,904	3,432	26,018
$30,000 under $50,000	7,434	209,176	7,434	5,445	7,434	59,827	5,422	131,842	5,049	115,938	1,904	15,904
$50,000 under $100,000	3,443	178,277	3,433	6,320	3,443	69,417	2,269	79,944	2,153	76,570	574	3,374
$100,000 under $200,000	486	49,329	484	2,222	486	24,513	323	15,054	312	14,551	53	503
$200,000 or more	123	36,694	123	1,933	123	21,011	80	4,262	77	4,015	15	247
Returns under $5,000	186,914	259,171	83,462	2,664	185,090	42,390	249,533	544,306	130,141	296,553	129,527	247,753
Returns $5,000 under $10,000	253,029	1,169,404	232,414	18,709	251,102	216,488	236,577	1,701,381	171,266	1,191,206	105,141	510,175
Returns $10,000 under $15,000	136,874	1,068,418	132,965	18,498	136,874	208,933	130,631	1,530,834	123,561	1,212,891	76,785	317,942
Returns $15,000 or more	85,246	1,493,173	84,752	36,487	85,246	402,156	76,401	1,415,403	72,268	1,127,001	45,077	288,404
BATON ROUGE, LOUISIANA												
Total	82,377	509,740	71,193	10,146	82,376	113,828	82,910	640,133	66,517	516,191	31,322	123,943
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000												
$2,000 under $4,000	22,108	26,336	25,036	969	22,108	3,923	25,182	55,994	16,873	39,300	13,785	37,135
$4,000 under $6,000	14,112	45,067			14,112	8,209	17,353	85,278				
$6,000 under $8,000									24,199	150,380		
$8,000 under $10,000	17,404	93,979	17,404	1,587	17,404	17,848	14,051	106,998			10,292	47,078
$10,000 under $15,000	17,028	133,473	17,028	2,314	17,028	25,524	16,052	191,222	15,317	165,599		
$15,000 under $20,000	6,457	77,069	6,457	1,493	6,457	16,448	6,092	101,890	6,032	77,770	4,720	24,120
$20,000 under $25,000	3,013	49,766	3,013	998	3,013	11,326	2,539	53,072	2,514	41,688	1,709	11,384
$25,000 under $30,000	643	12,706	643	277	643	3,045	501	13,123	501	10,027	501	3,096
$30,000 under $50,000	978	28,270	978	786	977	8,549	718	20,626	693	20,069	220	558
$50,000 under $100,000	548	29,639	548	1,078	548	11,842	343	8,511	314	8,102	74	409
$100,000 under $200,000	72	8,555	72	390	72	4,328	45	1,760	40	1,638	10	122
$200,000 or more	14	4,880	14	254	14	2,786	10	818	10	797	1	20
Returns under $5,000	31,236	55,082	20,101	727	31,236	9,212	34,334	98,928	25,845	81,947	8,860	16,981
Returns $5,000 under $10,000	22,388	110,299	22,339	1,829	22,388	20,767	22,276	150,182	15,251	108,553	8,670	41,629
Returns $10,000 under $15,000	17,028	133,473	17,028	2,314	17,028	25,524	16,052	191,222	15,317	165,599	6,557	25,623
Returns $15,000 or more	11,725	210,884	11,725	5,275	11,724	58,324	10,248	199,798	10,104	160,091	7,235	39,707

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
BEAUMONT-PORT ARTHUR-ORANGE, TEXAS										
Total	127,434	[1]928,185	110,812	787,790	71,148	[1]723,097	61,137	621,127	313,115	300,041
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	27,634	21,356	23,935	18,008	11,861	24,608	12,231	50,920	37,823	33,347
$2,000 under $4,000	19,313	57,149	24,106	88,609					33,727	28,330
$4,000 under $6,000	15,193	72,577							25,260	25,260
$6,000 under $8,000	10,648	73,540	34,563	293,789	32,421	263,396	22,968	209,394	17,831	17,831
$8,000 under $10,000	25,067	226,855							98,073	96,274
$10,000 under $15,000	19,024	232,825	18,667	221,516	17,108	211,265	16,912	202,081	60,614	60,047
$15,000 under $20,000	6,462	109,592	6,064	98,476	6,001	102,065	5,659	92,710	24,367	23,965
$20,000 under $25,000	2,709	59,368	2,508	46,609	2,510	55,261	2,455	46,521	9,748	9,558
$25,000 under $30,000	582	15,319	396	8,417	528	13,833	396	8,417	2,641	2,533
$30,000 under $50,000	322	12,000	260	3,071	322	12,000	260	3,071	1,007	957
$50,000 under $100,000	365	24,784	249	6,354	292	19,673	197	5,267	1,604	1,550
$100,000 under $200,000	63	8,161	34	1,388	59	7,618	32	1,369	253	233
$200,000 or more	32	15,790	26	1,424	27	14,087	24	1,279	113	102
Returns under $5,000	56,046	[1]117,684	44,088	85,159	15,478	[1]40,242	7,476	18,343	86,080	76,207
Returns $5,000 under $10,000	41,829	332,661	38,520	315,375	28,823	247,054	27,726	242,069	126,688	124,889
Returns $10,000 under $15,000	19,024	232,825	18,667	221,516	17,108	211,265	16,912	202,081	60,614	60,047
Returns $15,000 or more	10,535	245,013	9,537	165,738	9,739	224,538	9,023	158,635	39,733	38,898
BINGHAMTON, NEW YORK AND PENNSYLVANIA										
Total	111,844	[1]888,930	100,671	742,975	59,734	[1]669,515	52,638	550,396	294,454	282,243
No adjusted gross income	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)
Under $2,000	19,195	14,729	17,147	11,699	9,078	44,390	7,022	37,546	21,007	19,335
$2,000 under $4,000	16,718	47,839	14,269	38,941					32,340	28,485
$4,000 under $6,000	14,143	74,213	12,746	70,003					34,500	31,031
$6,000 under $8,000	15,127	107,922	12,238	82,697	13,456	96,627	10,567	71,790	43,796	42,125
$8,000 under $10,000	16,391	145,403	15,899	139,587	11,378	99,519	10,886	94,288	57,081	56,943
$10,000 under $15,000	17,061	209,569	16,356	182,881	14,222	174,476	13,517	152,209	55,348	54,714
$15,000 under $20,000	8,172	139,350	7,896	126,296	7,149	121,199	7,078	112,176	30,536	30,331
$20,000 under $25,000	2,604	57,788	2,261	45,663	2,189	48,471	1,847	37,897	9,284	9,186
$25,000 under $30,000	793	21,578	787	18,527	791	21,526	787	18,527	3,626	3,530
$30,000 under $50,000	1,329	49,286	896	20,528	1,191	44,154	758	19,810	5,559	5,283
$50,000 under $100,000	255	16,251	134	4,544	226	14,594	134	4,544	1,164	1,092
$100,000 under $200,000	43	5,577	34	1,226	43	5,577	34	1,226	175	156
$200,000 or more	11	2,983	8	383	9	2,540	8	383	34	28
Returns under $5,000	40,452	[1]78,340	35,201	65,341	2,886	[1]6,166	1,403	1,582	64,737	59,132
Returns $5,000 under $10,000	41,124	308,208	37,098	277,587	31,028	230,813	27,072	202,041	123,991	118,791
Returns $10,000 under $15,000	17,061	209,569	16,356	182,881	14,222	174,476	13,517	152,209	55,348	54,714
Returns $15,000 or more	13,207	292,813	12,016	217,167	11,598	258,060	10,646	194,563	50,378	49,606

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
BEAUMONT-PORT ARTHUR-ORANGE, TEXAS												
Total	102,932	610,402	88,991	11,878	101,131	132,942	109,128	769,633	90,036	652,865	40,310	116,766
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	22,826	29,756	-	-	21,027	5,022	34,647	48,133	21,778	35,274	20,064	43,732
$2,000 under $4,000			23,912	1,058								
$4,000 under $6,000	14,834	45,580			14,834	8,025	22,832	124,566	17,436	93,692	-	-
$6,000 under $8,000	10,648	53,550	10,456	928	10,647	10,325						
$8,000 under $10,000	25,067	127,099	25,067	2,055	25,067	22,807	24,199	219,003	24,199	213,299	15,571	46,848
$10,000 under $15,000	19,024	163,313	19,024	2,917	19,024	32,438	18,100	214,443	17,364	173,299		
$15,000 under $20,000	6,462	81,259	6,461	1,582	6,462	17,411	6,039	98,350	6,015	81,077	3,333	17,273
$20,000 under $25,000	2,709	46,814	2,709	996	2,708	11,019	3,087	58,004	3,034	49,288	1,312	8,716
$25,000 under $30,000	582	9,873	582	217	582	2,387						
$30,000 under $50,000	322	10,536	(*)	(*)	(*)	(*)						
$50,000 under $100,000	365	21,789	365	810	365	9,057	169	4,635	158	4,627	25	41
$100,000 under $200,000	61	6,719	61	308	61	3,383	28	1,029	28	995		
$200,000 or more	32	14,114	32	719	32	7,902	23	1,379	22	1,262	2	117
Returns under $5,000	31,905	53,901	18,515	712	30,106	9,260	43,730	83,533	27,262	49,786	18,268	33,747
Returns $5,000 under $10,000	41,470	202,084	40,920	3,328	41,469	36,919	37,952	308,259	36,153	292,531	7,091	15,728
Returns $10,000 under $15,000	19,024	163,313	19,024	2,917	19,024	32,438	18,100	214,443	17,364	173,299	10,279	41,144
Returns $15,000 or more	10,533	191,104	10,532	4,919	10,532	54,325	9,346	163,396	9,257	137,250	4,672	26,147
BINGHAMTON, NEW YORK AND PENNSYLVANIA												
Total	94,006	581,360	82,864	10,895	93,677	122,822	98,283	721,708	73,869	569,035	45,653	152,673
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	18,444	23,839	-	-	18,444	3,889	16,783	9,083	22,788	64,252	17,145	27,685
$2,000 under $4,000			21,689	857			14,269	40,077				
$4,000 under $6,000	13,778	44,569			13,778	7,567	12,746	70,163				
$6,000 under $8,000	15,127	65,827	14,518	1,013	14,798	11,376	12,238	83,999	10,567	60,324	15,735	65,190
$8,000 under $10,000	16,391	92,183	16,391	1,594	16,391	18,025	14,066	126,275	14,066	112,146		
$10,000 under $15,000	17,061	146,842	17,061	2,724	17,061	30,073	16,196	178,926	15,055	152,304	7,352	26,622
$15,000 under $20,000	8,172	100,617	8,172	1,977	8,172	21,928	7,896	126,497	7,573	103,262	3,737	23,235
$20,000 under $25,000	2,604	42,124	2,604	912	2,604	9,965	2,261	44,967	2,213	39,456	874	5,511
$25,000 under $30,000	793	14,852	793	322	793	3,542	787	17,345	787	15,875		
$30,000 under $50,000	1,329	32,384	1,329	805	1,329	8,847	871	18,879	660	16,122	801	4,361
$50,000 under $100,000	255	12,045	255	407	255	4,462	134	4,343	124	4,209		
$100,000 under $200,000	41	3,584	41	151	41	1,686	29	858	29	789	9	69
$200,000 or more	11	2,494	11	133	11	1,462	7	296	7	296	-	-
Returns under $5,000	22,616	33,991	13,803	368	22,616	5,485	34,837	63,859	15,943	28,644	18,894	35,215
Returns $5,000 under $10,000	41,124	192,428	38,795	3,096	40,795	35,371	35,265	265,738	31,478	208,078	13,986	57,660
Returns $10,000 under $15,000	17,061	146,842	17,061	2,724	17,061	30,073	16,196	178,926	15,055	152,304	7,352	26,622
Returns $15,000 or more	13,205	208,100	13,205	4,707	13,205	51,892	11,985	213,184	11,393	180,007	5,421	33,177

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
BIRMINGHAM, ALABAMA										
Total	233,847	[1]1,812,575	213,941	1,537,473	141,463	[1]1,443,875	127,670	1,212,215	652,549	629,836
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	36,947	32,749	31,144	27,195	17,687	33,816	12,475	16,816	61,948	56,168
$2,000 under $4,000	32,645	95,529	31,498	82,263					77,411	70,716
$4,000 under $6,000	38,849	193,029	36,631	181,863	20,559	106,177	18,350	94,894	122,152	122,077
$6,000 under $8,000	34,753	242,079	32,141	220,131	20,678	145,365	19,893	135,305	88,300	84,517
$8,000 under $10,000	25,499	230,520	24,746	224,007	22,989	206,861	22,543	202,403	83,341	83,341
$10,000 under $15,000	42,418	516,318	39,898	468,750	39,707	482,641	37,187	443,375	141,603	138,460
$15,000 under $20,000	11,911	204,244	10,826	172,733	11,526	197,525	10,634	169,731	43,037	41,772
$20,000 under $25,000	3,493	76,787	3,302	64,483	3,352	73,524	3,161	64,435	11,661	11,095
$25,000 under $30,000	1,737	47,746	808	16,257	1,313	36,327	666	12,348	6,526	5,638
$30,000 under $50,000	1,608	62,831	1,325	33,284	1,386	54,451	1,163	27,049	5,759	5,605
$50,000 under $100,000	1,132	73,221	790	28,454	1,096	71,017	772	28,150	4,657	4,433
$100,000 under $200,000	221	29,695	166	9,158	203	27,115	163	8,935	877	784
$200,000 or more	36	12,911	30	2,029	31	11,288	27	1,908	131	106
Returns under $5,000	91,598	[1]209,955	80,708	194,399	24,727	[1]58,365	17,246	41,662	193,048	180,551
Returns $5,000 under $10,000	79,693	578,867	76,088	547,925	58,122	431,621	56,651	414,622	245,250	241,392
Returns $10,000 under $15,000	42,418	516,318	39,898	468,750	39,707	482,641	37,187	443,375	141,603	138,460
Returns $15,000 or more	20,138	507,434	17,247	326,398	18,907	471,247	16,586	312,556	72,648	69,433
BOSTON, MASSACHUSETTS										
Total	1,028,433	[1]8,823,247	953,157	7,262,788	467,800	[1]6,260,448	436,333	5,146,738	2,577,269	2,436,674
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,775	4,344
Under $2,000	193,522	195,809	177,839	176,414	32,762	91,647	26,448	75,848	234,876	219,580
$2,000 under $4,000	146,117	429,985	129,423	376,105					250,299	213,280
$4,000 under $6,000	139,810	701,387	124,981	602,107	36,995	187,089	29,209	136,739	298,886	275,801
$6,000 under $8,000	98,014	699,711	93,934	628,432	33,305	242,416	31,478	198,025	206,976	195,646
$8,000 under $10,000	121,863	1,102,384	117,620	1,004,260	80,619	738,824	78,726	703,354	390,596	376,606
$10,000 under $15,000	196,638	2,371,771	190,026	2,158,042	163,556	1,981,047	158,971	1,830,132	682,936	662,499
$15,000 under $20,000	71,309	1,211,676	66,788	1,055,804	64,599	1,096,570	61,950	987,817	267,195	258,939
$20,000 under $25,000	24,699	549,142	22,427	438,169	23,159	514,005	21,480	428,711	101,640	98,599
$25,000 under $30,000	12,894	347,833	11,355	249,887	11,822	317,683	10,833	241,286	49,812	47,415
$30,000 under $50,000	14,209	528,532	11,671	326,053	12,827	480,573	10,908	309,182	58,540	55,586
$50,000 under $100,000	6,000	390,850	4,589	169,657	5,432	354,536	4,313	161,311	24,197	22,577
$100,000 under $200,000	1,338	176,256	983	51,334	1,176	153,941	922	49,147	5,214	4,673
$200,000 or more	354	130,147	274	15,588	300	111,670	254	14,705	1,327	1,129
Returns under $5,000	412,965	[1]936,335	373,552	843,018	53,005	[1]166,794	43,075	150,468	654,507	591,214
Returns $5,000 under $10,000	288,027	2,180,705	271,492	1,955,236	131,924	1,083,628	123,627	973,980	731,901	694,043
Returns $10,000 under $15,000	196,638	2,371,771	190,026	2,158,042	163,556	1,981,047	158,971	1,830,132	682,936	662,499
Returns $15,000 or more	130,803	3,334,436	118,087	2,306,491	119,315	3,028,977	110,660	2,192,158	507,925	488,918

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
BIRMINGHAM, ALABAMA												
Total	191,957	1,131,604	167,033	21,936	191,947	249,302	210,481	1,523,943	172,093	1,216,325	75,950	307,621
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	35,513	39,938	(*)	(*)	35,513	6,340	31,144	27,116	24,496	22,070	18,942	37,942
$2,000 under $4,000			15,288	311			28,174	74,179	15,880	41,283		
$4,000 under $6,000	33,863	88,807	25,934	1,112	33,863	15,318	36,631	181,694	31,645	155,183	22,074	120,993
$6,000 under $8,000	34,753	146,202	34,678	2,269	34,753	27,160	32,094	219,998	19,559	125,517		
$8,000 under $10,000	25,497	135,820	25,497	2,233	25,497	24,880	24,744	222,246	24,343	200,113	25,424	96,673
$10,000 under $15,000	42,253	337,412	42,253	5,981	42,244	65,654	39,898	468,693	38,696	394,154		
$15,000 under $20,000	11,864	143,790	11,855	2,766	11,864	30,441	10,826	171,640	10,610	135,214	7,262	36,426
$20,000 under $25,000	3,493	57,604	3,493	1,197	3,493	13,182	3,302	63,440	3,301	51,608		
$25,000 under $30,000	1,737	37,364	1,727	918	1,736	10,100	762	15,923	762	15,127	1,973	13,618
$30,000 under $50,000	1,608	51,163	1,608	1,411	1,608	15,375	1,325	33,233	1,255	32,244		
$50,000 under $100,000	1,122	60,000	1,122	2,116	1,122	23,148	764	28,070	747	26,405	157	1,665
$100,000 under $200,000	218	23,164	218	1,066	218	11,677	153	8,903	145	8,747	27	156
$200,000 or more	36	10,340	36	549	36	6,027	28	1,970	27	1,937	7	33
Returns under $5,000	51,597	85,736	32,223	1,000	51,597	14,541	77,384	186,041	55,109	131,447	22,657	54,595
Returns $5,000 under $10,000	78,029	325,030	72,498	4,931	78,029	59,157	76,039	546,030	61,441	419,442	24,679	126,589
Returns $10,000 under $15,000	42,253	337,412	42,253	5,981	42,244	65,654	39,898	468,693	38,696	394,154	19,188	74,539
Returns $15,000 or more	20,078	383,424	20,059	10,023	20,077	109,950	17,160	323,178	16,847	271,281	9,426	51,898
BOSTON, MASSACHUSETTS												
Total	900,071	5,858,604	751,842	121,253	891,519	1,353,423	937,717	7,140,491	643,571	5,396,642	497,414	1,743,851
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	91,649	45,411	98,690	2,767	88,252	6,399	171,047	163,280	74,067	67,927	97,305	95,354
$2,000 under $4,000	131,535	219,101			128,138	35,754	127,398	357,852	67,218	180,013	68,830	177,839
$4,000 under $6,000	132,565	412,185	112,811	6,275	130,867	74,410	124,980	609,791	62,369	296,589	71,756	313,201
$6,000 under $8,000	95,944	480,337	95,134	8,416	95,894	93,450	90,536	610,311	57,125	395,220	44,254	215,091
$8,000 under $10,000	121,537	676,256	118,964	11,576	121,537	129,357	117,620	[illegible]702,749	100,419	806,621	45,599	196,128
$10,000 under $15,000	196,092	1,581,833	195,551	28,721	196,092	316,777	189,326	[illegible]2,136,707	169,934	1,700,431	108,494	436,277
$15,000 under $20,000	71,277	848,455	71,277	16,649	71,277	182,357	66,014	1,047,256	63,743	845,306	40,241	201,951
$20,000 under $25,000	24,699	393,546	24,699	8,267	24,699	90,978	21,681	422,584	20,913	366,290	10,816	56,295
$25,000 under $30,000	12,891	259,405	12,891	5,927	12,891	65,087	11,252	244,573	11,077	224,820	4,258	19,753
$30,000 under $50,000	14,209	402,216	14,166	10,551	14,209	116,413	11,239	313,544	10,700	290,810	4,322	22,735
$50,000 under $100,000	5,989	311,230	5,979	11,045	5,979	121,073	4,289	161,619	4,112	154,694	962	6,925
$100,000 under $200,000	1,332	134,026	1,328	6,059	1,332	66,704	882	47,098	852	45,867	121	1,230
$200,000 or more	352	94,603	352	5,000	352	54,664	231	12,918	226	12,496	37	422
Returns under $5,000	289,538	446,901	152,007	5,585	281,046	74,939	364,710	810,563	172,848	379,744	204,899	430,820
Returns $5,000 under $10,000	283,692	1,386,389	273,592	23,448	283,642	264,430	268,093	1,943,628	189,166	1,376,185	123,264	567,443
Returns $10,000 under $15,000	196,092	1,581,833	195,551	28,721	196,092	316,777	189,326	2,136,707	169,934	1,700,431	108,494	436,277
Returns $15,000 or more	130,749	2,443,480	130,692	63,498	130,739	697,275	115,588	2,249,591	111,623	1,940,284	60,757	309,310

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
BRIDGEPORT, CONNECTICUT										
Total	154,462	[1]1,423,399	143,727	1,227,821	87,666	[1]1,109,498	81,560	954,112	435,367	409,603
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	27,093	24,270	29,105	28,361	(*)	(*)			35,679	30,460
$2,000 under $4,000	22,104	93,420			3,367	10,360	22,953	141,579	15,814	10,433
$4,000 under $6,000			14,537	72,515	4,614	23,041			33,104	29,568
$6,000 under $8,000	32,383	226,710	32,302	228,756	15,144	108,802			87,994	82,945
$8,000 under $10,000	17,381	156,892	15,195	134,810	10,652	98,399	38,551	445,006	43,399	40,035
$10,000 under $15,000	32,598	410,974	31,827	387,605	30,630	389,231			134,931	132,911
$15,000 under $20,000	14,415	241,326	13,765	216,138	13,803	230,854	13,357	209,282	51,788	51,380
$20,000 under $25,000	5,126	113,539	5,105	106,143	4,753	105,082	5,105	106,143	19,615	19,481
$25,000 under $30,000	847	22,513			847	22,513			3,267	2,999
$30,000 under $50,000	1,747	67,097	1,333	31,773	1,448	55,488	1,055	30,439	6,541	6,338
$50,000 under $100,000	598	39,821	441	14,668	560	37,169	423	14,616	2,543	2,434
$100,000 under $200,000	114	15,160	89	4,981	111	14,812	89	4,981	458	405
$200,000 or more	32	12,054	25	1,998	29	11,367	24	1,993	120	103
Returns under $5,000	43,759	[1]88,364	38,183	74,612	7,593	[1]24,726	5,716	18,456	70,090	59,315
Returns $5,000 under $10,000	55,226	412,550	52,959	389,904	27,892	218,255	25,706	198,805	146,014	134,237
Returns $10,000 under $15,000	32,598	410,974	31,827	387,605	30,630	389,231	30,085	369,397	134,931	132,911
Returns $15,000 or more	22,879	511,510	20,758	375,701	21,551	477,285	20,053	367,453	84,332	83,140
BUFFALO, NEW YORK										
Total	441,077	[1]3,598,108	394,611	3,115,080	242,501	[1]2,786,358	221,453	2,413,435	1,216,132	1,168,470
No adjusted gross income	(*)	(*)	-	-	(*)	(*)	-	-	1,022	698
Under $2,000	68,120	72,658	53,844	52,973	19,109	44,943	19,395	70,058	106,303	97,636
$2,000 under $4,000	69,919	207,473	50,577	149,650					107,871	89,701
$4,000 under $6,000	53,505	251,559	50,707	229,383	14,907	72,488			111,758	105,653
$6,000 under $8,000	52,071	375,311	49,602	348,665	36,667	265,811	35,869	254,479	149,736	149,687
$8,000 under $10,000	55,846	502,967	55,198	487,731	41,577	374,698	40,929	358,244	193,854	191,819
$10,000 under $15,000	98,276	1,187,177	95,508	1,111,253	89,347	1,082,230	87,576	1,022,423	379,296	370,778
$15,000 under $20,000	26,637	452,861	25,190	403,749	25,134	427,530	23,961	384,304	99,411	97,356
$20,000 under $25,000	7,490	165,323	7,155	140,252	7,351	162,127	7,016	137,360	31,612	30,873
$25,000 under $30,000	2,748	75,665	2,202	44,798	2,610	72,174	2,202	44,798	12,228	11,952
$30,000 under $50,000	3,925	144,660	3,177	97,743	3,852	142,175	3,153	97,052	15,227	15,005
$50,000 under $100,000	1,670	111,098	1,178	35,620	1,482	98,408	1,098	32,260	6,542	6,154
$100,000 under $200,000	293	36,326	236	10,834	262	32,713	223	10,276	1,108	1,024
$200,000 or more	47	17,955	37	2,429	39	11,511	31	2,181	164	134
Returns under $5,000	175,930	[1]441,702	139,677	351,108	29,895	[1]92,289	15,641	50,373	300,451	267,913
Returns $5,000 under $10,000	124,061	965,342	120,251	917,295	82,529	665,200	80,552	632,408	370,093	367,281
Returns $10,000 under $15,000	98,276	1,187,177	95,508	1,111,253	89,347	1,082,230	87,576	1,022,423	379,296	370,778
Returns $15,000 or more	42,810	1,003,887	39,175	735,425	40,730	946,637	37,684	708,231	166,292	162,498

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
BRIDGEPORT, CONNECTICUT												
Total	132,390	960,524	117,960	19,048	132,390	212,705	140,597	1,191,010	109,082	881,704	74,714	309,305
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	27,149	51,466	-	-	27,149	8,898	23,725	19,993	13,630	8,307	11,777	11,686
$2,000 under $4,000			14,536	659			19,917	83,024	12,774	53,185	7,476	29,839
$4,000 under $6,000	32,383	137,245	30,700	2,158	32,383	25,099	30,287	211,708	32,022	232,376	20,243	113,795
$6,000 under $8,000	17,381	106,210	17,381	1,854	17,381	20,465	15,195	134,464				
$8,000 under $10,000	32,598	271,848	32,598	4,824	32,598	52,988	31,827	383,654	31,411	306,320	21,270	77,334
$10,000 under $15,000	14,415	178,463	14,415	3,468	14,415	38,160	12,856	203,100	12,597	152,561	9,765	50,539
$15,000 under $20,000	5,126	87,347	4,992	1,820	5,126	20,480	4,625	96,321	4,569	74,977	3,424	21,344
$20,000 under $25,000	847	16,409	847	352	847	3,874	1,669	38,983	1,595	34,642	683	4,342
$25,000 under $30,000	1,747	55,548	1,747	1,587	1,747	17,367						
$30,000 under $50,000	598	34,197	598	1,262	598	13,849	401	13,837	392	13,495	62	341
$50,000 under $100,000	114	12,665	114	583	114	6,325	70	4,213	68	4,136	8	77
$100,000 under $200,000	32	9,126	32	481	32	5,200	22	1,640	21	1,635	3	5
$200,000 or more	21,687	35,400	11,089	456	21,687	6,137	38,183	76,753	22,709	44,903	17,159	31,850
Returns under $5,000	55,226	259,520	51,528	4,214	55,226	48,325	50,944	372,508	35,720	249,035	22,340	123,473
Returns $5,000 under $10,000	32,598	271,848	32,598	4,824	32,598	52,988	31,827	383,654	31,411	306,320	21,270	77,334
Returns $10,000 under $15,000	22,879	393,755	22,745	9,553	22,879	105,255	19,643	358,094	19,242	281,445	13,945	76,648
BUFFALO, NEW YORK												
Total	384,824	2,284,695	335,067	43,112	382,475	482,808	391,617	3,082,518	312,665	2,506,797	170,982	575,724
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	23,761	13,113	(*)	(*)	23,761	1,808	53,480	52,084	31,755	29,420	23,396	22,664
$2,000 under $4,000	63,578	110,014	48,009	1,370	61,906	17,962	48,881	143,471	23,761	73,145	26,792	70,327
$4,000 under $6,000	48,491	149,768	42,996	2,226	48,491	26,938	50,545	225,209	33,421	145,299	20,466	79,910
$6,000 under $8,000	52,071	221,412	45,803	3,493	52,071	40,468	49,602	348,223	44,175	301,537	19,323	46,687
$8,000 under $10,000	55,846	301,813	55,524	5,085	55,707	56,461	54,834	482,678	50,737	421,557	15,073	61,121
$10,000 under $15,000	98,276	763,953	98,276	13,588	97,740	148,820	95,298	1,104,121	91,130	938,158	43,983	165,963
$15,000 under $20,000	26,637	320,854	26,637	6,187	26,637	67,812	25,190	401,849	24,410	315,192	15,504	86,657
$20,000 under $25,000	7,490	120,727	7,490	2,494	7,490	27,462	7,155	140,077	6,816	115,474	4,353	24,604
$25,000 under $30,000	2,748	54,532	2,748	1,207	2,748	13,412	2,202	42,824	2,154	35,236	908	7,588
$30,000 under $50,000	3,925	105,328	3,925	2,669	3,923	29,185	3,127	97,531	3,076	90,898	836	6,633
$50,000 under $100,000	1,661	82,375	1,651	2,883	1,661	31,461	1,065	32,513	1,005	29,343	291	3,170
$100,000 under $200,000	293	26,936	290	1,177	293	13,019	208	9,706	196	9,412	50	294
$200,000 or more	47	13,870	47	730	47	8,000	30	2,232	29	2,126	7	106
Returns under $5,000	119,686	213,328	76,580	2,671	118,014	35,755	137,455	343,767	80,582	205,031	63,558	138,736
Returns $5,000 under $10,000	124,061	582,790	117,423	9,506	123,922	107,883	119,887	907,897	103,267	765,927	41,492	141,971
Returns $10,000 under $15,000	98,276	763,953	98,276	13,588	97,740	148,820	95,298	1,104,121	91,130	938,158	43,983	165,963
Returns $15,000 or more	42,801	724,622	42,788	17,347	42,799	190,351	38,977	726,732	37,686	597,681	21,949	129,051

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CANTON, OHIO										
Total	140,542	[1]1,072,076	129,041	915,705	73,603	[1]845,729	67,316	726,611	373,817	363,174
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	32,571	30,636	28,677	24,436			-	-	40,285	35,506
$2,000 under $4,000	25,009	77,435	21,028	63,833	11,261	43,248			54,472	50,651
$4,000 under $6,000	8,399	43,089	22,501	137,067			17,648	99,373	22,102	21,468
$6,000 under $8,000	15,094	107,454			10,315	71,778			42,695	41,102
$8,000 under $10,000	17,832	157,562	17,515	148,168	12,737	113,539	12,420	109,598	64,961	63,368
$10,000 under $15,000	29,444	357,536	28,097	333,652	27,656	337,820	26,309	314,032	110,348	107,861
$15,000 under $20,000	7,664	129,317	7,591	123,841	7,401	124,515	7,328	119,449	26,872	26,872
$20,000 under $25,000	1,423	32,830	1,318	24,895	1,423	32,830	1,318	24,895	5,256	4,958
$25,000 under $30,000	929	25,135	730	12,941	878	23,611	730	12,941	3,303	3,252
$30,000 under $50,000	1,284	48,928	907	25,816	1,118	43,500	907	25,816	4,683	4,407
$50,000 under $100,000	614	39,091	424	15,229	546	35,103	405	14,690	2,572	2,481
$100,000 under $200,000	94	12,498	71	3,830	86	11,298	69	3,820	372	356
$200,000 or more	25	10,656	22	1,504	22	8,578	22	1,504	96	92
Returns under $5,000	61,952	[1]127,670	53,760	107,027	8,827	[1]28,984	5,574	23,223	105,444	97,210
Returns $5,000 under $10,000	37,113	288,416	36,121	266,969	25,646	199,489	24,654	186,242	113,871	115,685
Returns $10,000 under $15,000	29,444	357,536	28,097	333,652	27,656	337,820	26,309	314,032	110,348	107,861
Returns $15,000 or more	12,033	298,455	11,063	208,056	11,474	279,435	10,779	203,115	43,154	42,418
CHARLESTON, SOUTH CAROLINA										
Total	87,093	[1]559,164	81,756	472,285	44,915	[1]433,674	40,400	368,082	231,652	217,231
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	24,450	26,194	23,770	26,452	9,411	26,248	19,826	105,681	33,490	28,147
$2,000 under $4,000	19,416	59,713	16,644	44,037					40,090	32,903
$4,000 under $6,000	19,517	126,223	19,517	125,136	13,558	87,981			65,556	65,556
$6,000 under $8,000										
$8,000 under $10,000	17,772	202,632	17,319	193,923	16,706	190,707	16,315	183,242	71,747	70,654
$10,000 under $15,000										
$15,000 under $20,000	4,463	83,024	3,997	67,259	3,909	71,995	3,752	63,862	14,335	14,033
$20,000 under $25,000										
$25,000 under $30,000										
$30,000 under $50,000	1,072	39,211	357	8,632	930	34,858	357	8,632	4,751	4,382
$50,000 under $100,000	268	17,773	126	5,093	268	17,773	126	5,093	1,271	1,207
$100,000 under $200,000	36	4,556	23	1,395	34	4,274	21	1,214	150	143
$200,000 or more	2	640	1	57	2	640	1	57	9	9
Returns under $5,000	46,526	[1]97,045	42,979	81,561	11,455	[1]34,569	8,217	28,895	85,267	72,688
Returns $5,000 under $10,000	22,232	164,383	22,075	161,361	16,889	128,957	16,732	124,085	78,437	78,437
Returns $10,000 under $15,000	12,494	152,533	12,198	146,925	11,428	140,608	11,194	136,244	47,425	46,332
Returns $15,000 or more	5,841	145,204	4,504	82,436	5,143	129,541	4,257	78,858	20,523	19,774

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
CANTON, OHIO												
Total	116,333	708,775	97,626	13,956	116,016	157,528	128,938	913,567	95,185	743,161	61,134	170,405
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
Under $2,000	12,818	6,665	-	-	12,818	955	28,677	24,428	11,153	11,587	27,400	42,396
$2,000 under $4,000	21,664	37,965	23,223	798	28,795	10,506	28,742	100,437	17,272	63,519		
$4,000 under $6,000	22,542	88,001									13,771	53,726
$6,000 under $8,000			15,094	996	15,094	11,704	14,787	99,915	12,962	69,435		
$8,000 under $10,000	17,832	99,759	17,832	1,695	17,832	19,158	17,515	148,163	15,922	132,279		
$10,000 under $15,000	29,444	241,795	29,444	4,280	29,444	47,206	28,097	334,051	27,012	291,780	13,953	42,272
$15,000 under $20,000	7,664	95,796	7,664	1,849	7,664	20,372	7,591	123,846	7,518	100,186	4,533	23,660
$20,000 under $25,000	1,423	26,106	1,423	556	1,423	6,116	1,266	24,807	1,215	18,566		
$25,000 under $30,000	929	20,211	929	468	929	5,146	730	12,941	679	12,458	1,350	7,123
$30,000 under $50,000	1,284	40,002	1,284	1,125	1,284	12,319	907	25,800	885	25,401		
$50,000 under $100,000	614	32,146	614	1,155	614	12,694	385	13,723	326	12,760	109	963
$100,000 under $200,000	94	11,159	94	529	94	5,808	61	3,603	61	3,408	13	195
$200,000 or more	25	9,170	25	505	25	5,544	20	1,360	20	1,289	5	70
Returns under $5,000	38,060	53,846	19,669	582	37,743	8,900	53,760	106,495	24,766	56,736	28,994	49,759
Returns $5,000 under $10,000	36,796	178,543	36,480	2,907	36,796	33,422	36,121	266,940	32,703	220,576	12,177	46,364
Returns $10,000 under $15,000	29,444	241,795	29,444	4,280	29,444	47,206	28,097	334,051	27,012	291,780	13,953	42,272
Returns $15,000 or more	12,033	234,589	12,033	6,187	12,033	67,998	10,960	206,079	10,704	174,067	6,010	32,012
CHARLESTON, SOUTH CAROLINA												
Total	69,037	336,756	51,610	6,203	68,870	71,806	81,344	469,519	59,336	336,372	42,131	133,148
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	10,686	4,737	-	-	26,085	5,158	23,770	26,065	24,077	38,552	20,207	30,499
$2,000 under $4,000	15,399	28,182	12,528	257			16,644	42,986				
$4,000 under $6,000	19,351	67,920	15,481	995	19,351	12,343	19,209	124,172	15,030	91,642	18,618	87,056
$6,000 under $8,000												
$8,000 under $10,000	17,761	124,585	17,761	2,149	17,594	23,649	17,225	194,590	15,960	140,065		
$10,000 under $15,000												
$15,000 under $20,000	3,446	42,723	3,446	816	3,446	8,991	3,212	51,836	3,149	39,384		
$20,000 under $25,000	797	14,701	797	369	797	4,060	613	11,718				
$25,000 under $30,000	1,292	35,646	1,292	944	1,292	10,349	519	11,503	968	20,159	3,298	15,542
$30,000 under $50,000												
$50,000 under $100,000	267	13,834	267	471	267	5,042	126	4,899	126	4,871		
$100,000 under $200,000	36	3,844	36	174	36	1,906	23	1,394	23	1,380	5	14
$200,000 or more	2	584	2	28	2	308	1	56	1	50	1	6
Returns under $5,000	28,482	34,808	12,836	275	28,482	5,469	42,671	78,275	26,026	47,735	20,517	30,540
Returns $5,000 under $10,000	22,221	90,183	20,440	1,357	22,054	16,160	21,981	162,216	17,943	121,070	9,689	41,146
Returns $10,000 under $15,000	12,494	100,433	12,494	1,769	12,494	19,520	12,198	147,622	11,100	101,724	8,621	45,899
Returns $15,000 or more	5,840	111,330	5,840	2,802	5,840	30,656	4,494	81,406	4,267	65,845	3,304	15,561

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CHARLESTON, WEST VIRGINIA										
Total	77,651	[1]603,279	72,646	507,526	44,338	[1]493,637	40,827	406,949	211,549	202,747
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	11,967	9,056	24,054	39,836	11,060	49,128	8,583	33,690	13,339	12,653
$2,000 under $4,000	14,911	43,174							33,959	26,628
$4,000 under $6,000	12,186	60,163	19,123	100,556					31,179	31,179
$6,000 under $8,000	15,630	126,710			25,416	266,014	24,962	239,301	24,405	24,405
$8,000 under $10,000			22,174	233,001					24,380	24,380
$10,000 under $15,000	14,633	181,408							53,567	53,549
$15,000 under $20,000	4,847	83,706	4,736	74,998	4,791	82,781	4,736	74,998	17,595	17,319
$20,000 under $25,000	1,081	22,870	1,026	20,657	1,081	22,870	1,026	20,657	4,194	4,194
$25,000 under $30,000	992	28,349	733	19,165	992	28,349	733	19,165	3,526	3,160
$30,000 under $50,000	455	16,047	350	6,536	434	15,411	350	6,536	2,414	2,414
$50,000 under $100,000	356	23,732	215	7,506	323	21,657	204	7,408	1,471	1,367
$100,000 under $200,000	57	7,494	45	1,884	50	6,496	43	1,807	234	218
$200,000 or more	10	3,038	7	358	8	2,525	7	358	28	23
Returns under $5,000	33,979	[1]77,906	30,587	69,225	7,446	[1]25,463	5,139	15,541	61,260	53,243
Returns $5,000 under $10,000	21,241	158,729	20,369	137,253	15,154	113,652	14,585	97,509	67,260	67,260
Returns $10,000 under $15,000	14,633	181,408	14,578	169,944	14,059	174,433	14,004	162,970	53,567	53,549
Returns $15,000 or more	7,798	185,235	7,112	131,105	7,679	180,089	7,099	130,930	29,462	28,695
CHARLOTTE, NORTH CAROLINA										
Total	121,406	[1]978,069	109,586	835,355	64,337	[1]775,694	57,416	646,634	326,589	317,250
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,056	1,795
Under $2,000	26,187	28,924	21,736	22,836					34,462	32,085
$2,000 under $4,000	15,695	48,227	14,566	44,403	10,077	36,171	15,174	88,741	22,506	22,437
$4,000 under $6,000	17,918	87,386	14,248	74,586					43,087	37,762
$6,000 under $8,000	23,101	184,145	22,348	178,456	19,250	153,233	28,957	313,944	42,163	42,163
$8,000 under $10,000									52,461	52,461
$10,000 under $15,000	23,824	281,016	23,321	269,342	20,557	244,274			76,399	76,085
$15,000 under $20,000	8,433	144,530	8,131	131,866	8,433	144,530	8,131	131,866	32,581	32,172
$20,000 under $25,000	2,177	49,267	1,945	37,650	2,125	47,981	1,895	37,338	8,071	7,940
$25,000 under $30,000	1,027	28,001	977	19,923	1,027	28,001	977	19,923	3,871	3,749
$30,000 under $50,000	1,389	52,091	1,153	27,325	1,367	51,095	1,131	26,509	5,223	5,116
$50,000 under $100,000	705	47,534	482	18,750	674	45,482	482	18,750	2,881	2,725
$100,000 under $200,000	176	22,673	133	7,775	159	20,588	127	7,289	712	660
$200,000 or more	29	10,035	25	1,448	24	7,944	21	1,279	116	100
Returns under $5,000	51,670	[1]112,552	45,746	111,229	7,171	[1]13,468	4,326	13,592	82,586	79,879
Returns $5,000 under $10,000	31,976	230,370	27,673	210,048	22,800	172,330	20,272	156,951	114,149	108,824
Returns $10,000 under $15,000	23,824	281,016	23,321	269,342	20,557	244,274	20,054	233,137	76,399	76,085
Returns $15,000 or more	13,936	354,130	12,846	244,737	13,809	345,622	12,764	242,954	53,455	52,462

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
CHARLESTON, WEST VIRGINIA												
Total	102,846	614,663	81,293	12,276	102,844	138,943	107,652	828,718	89,003	617,764	53,874	210,960
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	27,682	34,291	25,147	990	27,682	5,608	19,961	22,381	16,273	19,314	14,387	42,184
$2,000 under $4,000							14,566	44,433	9,242	27,448		
$4,000 under $6,000	14,318	42,252			14,318	7,235	14,248	74,581	10,648	52,451		
$6,000 under $8,000	23,101	94,926	18,401	1,423	23,101	17,461	22,348	173,327	19,370	123,260	13,956	50,068
$8,000 under $10,000												
$10,000 under $15,000	23,824	186,171	23,824	3,334	23,824	36,734	23,261	269,492	21,190	192,755	16,885	76,737
$15,000 under $20,000	8,433	100,205	8,433	1,889	8,433	20,791	8,131	131,815	7,791	98,473	6,442	33,342
$20,000 under $25,000	2,177	35,997	2,177	750	2,177	8,245	1,945	37,644	1,845	33,258	1,064	4,387
$25,000 under $30,000	1,027	20,384	1,027	448	1,027	4,932	955	19,722	905	18,626	360	1,097
$30,000 under $50,000	1,389	39,531	1,389	1,016	1,389	11,199	1,098	26,628	1,009	25,072	273	1,556
$50,000 under $100,000	694	36,094	694	1,268	692	13,937	469	18,676	425	18,078	112	598
$100,000 under $200,000	173	16,909	173	749	173	8,245	126	7,663	122	7,488	32	175
$200,000 or more	28	7,903	28	409	28	4,556	23	1,367	21	1,256	4	111
Returns under $5,000	34,900	55,554	19,822	689	34,900	9,355	43,971	110,797	32,775	81,680	11,196	29,117
Returns $5,000 under $10,000	30,201	115,916	23,726	1,723	30,201	20,949	27,673	204,915	22,920	141,077	17,506	63,838
Returns $10,000 under $15,000	23,824	186,171	23,824	3,334	23,824	36,734	23,261	269,492	21,190	192,755	16,885	76,737
Returns $15,000 or more	13,921	257,023	13,921	6,530	13,919	71,905	12,747	243,515	12,118	202,250	8,287	41,265
CHARLOTTE, NORTH CAROLINA												
Total	66,917	400,159	52,890	7,733	66,917	87,831	72,369	506,540	51,229	379,214	36,611	127,328
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	-	-	(*)	(*)
Under $2,000	16,670	17,589	-	-	16,670	2,819	11,280	9,551	13,172	25,070	26,129	80,714
$2,000 under $4,000			14,906	513			24,565	87,882				
$4,000 under $6,000	12,186	30,452			12,186	5,170						
$6,000 under $8,000	15,630	83,072	15,553	1,411	15,630	15,839	14,928	106,124	16,911	97,774		
$8,000 under $10,000												
$10,000 under $15,000	14,633	126,957	14,633	2,272	14,633	25,123	14,408	169,453	14,229	150,399	5,579	19,054
$15,000 under $20,000	4,847	60,707	4,847	1,169	4,847	12,873	4,659	75,614	4,582	59,777	3,477	15,837
$20,000 under $25,000	1,081	17,289	1,081	354	1,081	3,904	1,026	20,497	1,026	15,356	605	5,141
$25,000 under $30,000	992	21,708	992	486	992	5,353	733	19,147	733	15,973	550	3,174
$30,000 under $50,000	455	13,145	455	347	455	3,783	350	6,458	350	6,268	42	190
$50,000 under $100,000	356	20,303	356	744	356	8,175	191	6,826	183	6,680	38	146
$100,000 under $200,000	57	6,468	57	308	57	3,379	41	1,692	38	1,650	8	43
$200,000 or more	10	2,469	10	129	10	1,413	5	267	5	267	-	-
Returns under $5,000	23,245	32,366	11,108	332	23,245	5,326	30,587	69,338	15,155	32,580	15,432	36,758
Returns $5,000 under $10,000	21,241	98,747	19,351	1,591	21,241	18,502	20,369	137,248	14,928	90,263	10,880	46,985
Returns $10,000 under $15,000	14,633	126,957	14,633	2,272	14,633	25,123	14,408	169,453	14,229	150,399	5,579	19,054
Returns $15,000 or more	7,798	142,089	7,798	3,537	7,798	38,879	7,005	130,501	6,917	105,970	4,720	24,530

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CHATTANOOGA, TENNESSEE AND GEORGIA										
Total	120,060	[1]892,269	114,859	767,129	77,042	[1]732,014	72,763	630,816	339,592	330,459
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	16,391	13,659	16,389	14,048	11,631	29,631	10,477	22,718	23,688	20,212
$2,000 under $4,000	23,851	72,349	22,697	64,865					45,682	43,780
$4,000 under $6,000	20,994	104,708	20,182	94,172	11,141	57,425	10,397	47,685	49,562	47,812
$6,000 under $8,000	17,948	128,370	17,634	125,729	16,364	117,787	16,050	116,131	64,948	64,948
$8,000 under $10,000	12,579	114,176	12,532	114,014	12,015	108,820	11,968	108,148	58,222	58,222
$10,000 under $15,000	18,195	215,421	16,329	188,618	16,506	196,234	15,203	176,571	61,750	60,624
$15,000 under $20,000	5,745	96,466	5,522	87,976	5,474	91,672	5,251	84,919	20,146	20,146
$20,000 under $25,000	1,871	40,862	1,696	33,119	1,620	35,722	1,570	30,599	6,756	6,412
$25,000 under $30,000	472	12,580	424	8,469	472	12,580	424	8,469	1,370	1,244
$30,000 under $50,000	1,126	40,500	734	16,531	980	34,845	713	16,530	3,910	3,617
$50,000 under $100,000	501	32,598	370	12,744	471	30,565	370	12,744	2,070	2,021
$100,000 under $200,000	98	12,540	72	4,250	85	10,670	66	3,912	360	316
$200,000 or more	29	11,236	23	960	25	9,094	21	784	92	72
Returns under $5,000	54,087	[1]144,963	52,665	135,999	17,237	[1]50,748	15,838	42,293	98,073	90,942
Returns $5,000 under $10,000	37,936	285,103	37,024	278,462	34,172	259,883	33,307	253,994	145,065	145,065
Returns $10,000 under $15,000	18,195	215,421	16,329	188,618	16,506	196,234	15,203	176,571	61,750	60,624
Returns $15,000 or more	9,842	246,782	8,841	164,050	9,127	225,147	8,415	157,957	34,704	33,828
CHICAGO, ILLINOIS										
Total	2,827,115	[1]26,247,631	2,571,947	22,070,506	1,423,636	[1]19,571,126	1,305,697	16,495,199	7,507,446	7,142,463
No adjusted gross income	15,253	[2]47,560	5,814	27,600	3,831	[2]35,381	2,390	19,918	30,804	24,949
Under $2,000	463,339	483,716	406,469	395,795	35,986	49,659	20,271	24,395	616,633	551,624
$2,000 under $4,000	354,633	1,074,869	298,578	857,203	64,356	205,760	43,155	128,150	689,894	587,713
$4,000 under $6,000	358,421	1,788,222	331,185	1,599,078	96,981	499,583	81,224	397,261	783,252	725,288
$6,000 under $8,000	310,790	2,173,592	281,331	1,924,082	117,669	831,852	101,454	688,026	728,564	691,359
$8,000 under $10,000	288,411	2,594,570	268,634	2,354,791	182,191	1,655,819	173,860	1,536,404	862,327	834,563
$10,000 under $15,000	601,068	7,388,140	579,876	6,925,632	517,371	6,394,612	503,656	6,076,513	2,149,382	2,119,835
$15,000 under $20,000	260,730	4,444,956	250,211	4,086,643	243,452	4,150,174	237,478	3,898,514	975,655	960,559
$20,000 under $25,000	79,232	1,749,922	72,060	1,456,193	74,003	1,635,130	68,147	1,385,976	295,579	286,666
$25,000 under $30,000	32,439	882,065	27,595	658,311	29,727	808,361	26,231	630,115	125,118	121,631
$30,000 under $50,000	40,002	1,492,374	32,703	952,103	37,417	1,397,298	31,319	915,702	160,821	155,077
$50,000 under $100,000	17,751	1,174,385	13,710	584,803	16,199	1,072,654	12,994	558,524	70,781	66,657
$100,000 under $200,000	3,897	518,518	2,895	184,288	3,467	460,205	2,702	175,199	14,525	13,031
$200,000 or more	1,149	529,862	886	63,984	986	445,400	816	60,502	4,111	3,511
Returns under $5,000	1,023,042	[1]2,373,099	882,748	2,023,271	142,105	[1]394,067	93,770	289,733	1,733,167	1,523,695
Returns $5,000 under $10,000	767,805	5,694,309	709,263	5,135,277	358,909	2,813,226	328,584	2,504,422	1,978,307	1,891,801
Returns $10,000 under $15,000	601,068	7,388,140	579,876	6,925,632	517,371	6,394,612	503,656	6,076,513	2,149,382	2,119,835
Returns $15,000 or more	435,200	10,792,082	400,060	7,986,325	405,251	9,969,222	379,687	7,624,530	1,646,590	1,607,132

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
CHATTANOOGA, TENNESSEE AND GEORGIA												
Total	103,991	559,798	85,197	10,824	102,421	123,063	114,758	767,550	94,554	575,871	53,209	191,679
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
Under $2,000	(*)	(*)	-	-	(*)	(*)	16,389	14,051	11,680	9,345	14,807	36,271
$2,000 under $4,000	22,937	35,292	12,897	418	21,367	5,731	22,697	67,689	12,939	36,124		
$4,000 under $6,000	20,920	58,769	17,042	744	20,920	9,962	20,182	94,102	15,219	55,649	10,011	38,453
$6,000 under $8,000	17,948	68,553	14,642	1,007	17,948	11,954	17,634	125,724	17,634	90,186	9,433	35,538
$8,000 under $10,000	12,579	58,913	12,579	929	12,579	10,384	12,532	114,015	12,366	97,011	13,472	50,845
$10,000 under $15,000	18,195	145,796	18,195	2,585	18,195	28,500	16,329	188,497	16,069	154,656		
$15,000 under $20,000	5,745	71,782	5,745	1,400	5,745	15,409	5,522	87,973	5,305	65,081	4,027	22,892
$20,000 under $25,000	1,871	30,697	1,871	657	1,871	7,226	1,696	33,175	1,649	26,432	1,146	6,743
$25,000 under $30,000	472	9,875	472	221	472	2,434	377	8,463	377	8,040	125	423
$30,000 under $50,000	1,126	33,086	1,126	919	1,126	10,109	713	15,847	629	15,445	136	402
$50,000 under $100,000	501	27,370	501	992	501	10,846	349	11,982	349	11,909	42	73
$100,000 under $200,000	98	9,895	98	459	98	5,022	63	3,697	63	3,669	8	28
$200,000 or more	29	9,327	29	493	29	5,423	20	944	20	933	2	11
Returns under $5,000	38,018	70,824	22,869	860	36,448	11,800	52,665	138,110	35,044	81,271	21,100	56,840
Returns $5,000 under $10,000	37,936	151,145	34,291	2,238	37,936	26,293	37,024	278,863	35,049	208,436	17,764	70,427
Returns $10,000 under $15,000	18,195	145,796	18,195	2,585	18,195	28,500	16,329	188,497	16,069	154,656	8,859	33,841
Returns $15,000 or more	9,842	192,032	9,842	5,140	9,842	56,468	8,740	162,079	8,392	131,508	5,486	30,572
CHICAGO, ILLINOIS												
Total	2,506,006	18,105,686	2,146,493	386,119	2,485,623	4,287,541	2,540,286	21,804,069	1,930,908	17,000,723	1,227,994	4,803,354
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	205,785	100,043	14,456	29	203,858	14,276	400,998	385,806	236,492	234,468	166,277	151,338
$2,000 under $4,000	317,360	494,731	224,172	5,791	300,812	79,791	288,299	831,574	150,462	423,437	151,083	408,137
$4,000 under $6,000	350,205	1,064,790	302,707	15,760	348,361	189,201	326,366	1,565,444	185,230	858,369	167,482	707,075
$6,000 under $8,000	308,869	1,436,268	289,572	24,109	308,846	273,215	280,937	1,914,622	194,731	1,257,635	122,383	656,987
$8,000 under $10,000	288,269	1,710,608	282,336	31,301	288,266	330,285	266,523	2,317,498	229,040	1,880,853	100,935	436,645
$10,000 under $15,000	600,983	5,027,617	599,550	91,346	600,962	1,006,600	576,990	6,888,316	547,777	5,752,536	283,865	1,135,782
$15,000 under $20,000	260,533	3,233,865	260,118	63,131	260,528	695,602	248,827	4,048,978	242,187	3,193,087	165,835	855,893
$20,000 under $25,000	78,886	1,319,613	78,641	28,012	78,885	308,189	71,231	1,433,005	68,952	1,163,574	41,483	269,432
$25,000 under $30,000	32,413	684,340	32,413	15,852	32,412	174,098	27,467	657,748	25,895	560,104	14,503	97,644
$30,000 under $50,000	39,965	1,186,982	39,800	31,869	39,962	350,568	31,979	938,326	30,787	882,031	9,766	56,296
$50,000 under $100,000	17,717	976,574	17,714	35,613	17,714	390,813	13,142	569,967	12,538	549,064	3,003	20,904
$100,000 under $200,000	3,883	431,699	3,877	20,108	3,880	220,447	2,626	172,564	2,540	167,923	436	4,641
$200,000 or more	1,138	438,556	1,137	23,198	1,137	254,456	789	59,398	768	57,924	112	1,474
Returns under $5,000	704,903	1,095,541	391,122	13,331	684,584	182,853	862,083	1,958,452	486,313	1,073,659	402,260	884,793
Returns $5,000 under $10,000	765,585	3,710,899	722,121	63,658	765,559	703,914	705,152	5,077,315	513,151	3,600,820	306,731	1,476,495
Returns $10,000 under $15,000	600,983	5,027,617	599,550	91,346	600,962	1,006,600	576,990	6,888,316	547,777	5,752,536	283,865	1,135,782
Returns $15,000 or more	434,535	8,271,629	433,700	217,782	434,518	2,394,174	396,061	7,879,987	383,667	6,573,707	235,138	1,306,284

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CINCINNATI, OHIO, KENTUCKY AND INDIANA										
Total	518,542	[1]4,302,694	468,204	3,580,713	292,210	[1]3,415,411	266,045	2,859,910	1,446,227	1,381,397
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	99,554	106,974	86,621	90,147	24,218	69,741	15,936	36,154	120,176	112,857
$2,000 under $4,000	71,885	210,179	57,364	156,762					153,499	123,928
$4,000 under $6,000	53,621	264,024	50,170	237,120	19,784	99,207	16,342	77,225	109,133	102,940
$6,000 under $8,000	66,501	468,142	59,975	412,153	46,870	331,497	42,384	291,808	209,309	206,871
$8,000 under $10,000	64,840	574,687	60,826	515,445	53,220	474,337	49,886	429,132	231,275	222,902
$10,000 under $15,000	105,328	1,281,732	103,322	1,224,882	95,185	1,158,950	94,084	1,116,368	408,052	403,459
$15,000 under $20,000	32,715	562,947	30,439	487,705	30,533	525,905	29,072	469,692	122,963	120,858
$20,000 under $25,000	9,676	213,231	8,638	159,019	9,222	203,263	8,184	155,617	36,280	35,273
$25,000 under $30,000	4,911	132,599	4,078	90,182	4,650	125,396	3,817	86,088	16,610	15,795
$30,000 under $50,000	5,508	201,148	3,882	101,401	4,887	176,903	3,571	95,824	22,552	21,815
$50,000 under $100,000	2,542	165,525	1,702	67,466	2,283	147,875	1,615	64,895	10,632	9,876
$100,000 under $200,000	511	66,144	386	21,978	460	59,640	361	21,251	2,001	1,808
$200,000 or more	153	60,399	116	8,221	124	47,248	108	7,624	553	474
Returns under $5,000	204,029	[1]455,672	173,523	372,754	36,338	[1]117,725	25,027	74,308	344,557	301,148
Returns $5,000 under $10,000	153,169	1,163,297	142,118	1,047,105	108,528	852,506	100,206	768,243	482,027	470,891
Returns $10,000 under $15,000	105,328	1,281,732	103,322	1,224,882	95,185	1,158,950	94,084	1,116,368	408,052	403,459
Returns $15,000 or more	56,016	1,401,993	49,241	935,972	52,159	1,286,229	46,728	900,992	211,591	205,899
CLEVELAND, OHIO										
Total	736,551	[1]6,702,982	677,501	5,657,969	373,285	[1]5,045,065	345,392	4,241,648	1,915,709	1,852,435
No adjusted gross income	2,964	[2]10,444	(*)	(*)	1,376	[2]8,530	(*)	(*)	8,408	7,774
Under $2,000	126,047	138,104	112,789	118,456	26,506	69,103	14,974	30,493	152,155	144,826
$2,000 under $4,000	88,336	263,176	71,604	200,144					159,900	133,747
$4,000 under $6,000	85,969	434,044	80,837	392,874	17,821	93,402	14,883	69,007	162,593	159,227
$6,000 under $8,000	69,951	487,271	65,355	444,964	22,727	158,757	20,749	138,770	134,516	131,972
$8,000 under $10,000	99,344	896,685	96,113	836,894	60,402	554,055	59,399	520,198	315,455	312,595
$10,000 under $15,000	167,153	2,052,796	161,019	1,911,424	153,123	1,893,034	148,986	1,787,029	620,314	609,061
$15,000 under $20,000	55,386	947,992	53,097	862,972	52,942	906,448	51,420	840,302	202,869	199,482
$20,000 under $25,000	19,847	438,599	17,917	359,952	18,447	408,289	17,001	343,243	72,666	70,878
$25,000 under $30,000	7,379	201,929	6,547	151,601	6,608	181,184	6,115	140,039	31,460	30,636
$30,000 under $50,000	8,698	324,755	6,873	188,428	8,278	308,791	6,685	187,913	33,886	32,413
$50,000 under $100,000	4,362	291,876	3,292	130,971	4,046	271,245	3,165	127,030	17,281	16,070
$100,000 under $200,000	838	111,165	614	35,728	767	101,354	583	34,437	3,226	2,900
$200,000 or more	277	125,033	206	14,507	242	107,933	195	14,140	980	854
Returns under $5,000	260,249	[1]587,729	224,818	502,401	33,616	[1]88,455	20,033	57,349	394,428	360,312
Returns $5,000 under $10,000	212,362	1,621,107	203,118	1,499,985	95,216	778,330	91,209	710,166	538,599	529,829
Returns $10,000 under $15,000	167,153	2,052,796	161,019	1,911,424	153,123	1,893,034	148,986	1,787,029	620,314	609,061
Returns $15,000 or more	96,787	2,441,348	88,546	1,744,159	91,330	2,285,243	85,164	1,687,104	362,368	353,233

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
CINCINNATI, OHIO, KENTUCKY AND INDIANA												
Total	454,986	2,839,338	364,378	57,581	454,609	645,599	459,282	3,539,818	351,985	2,853,066	225,398	686,750
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	51,648	25,483	(*)	(*)	51,280	3,633	84,906	88,067	44,314	51,694	40,917	36,373
$2,000 under $4,000	60,402	87,393	40,763	923	60,402	14,189	55,303	156,593	29,607	78,573	27,411	78,020
$4,000 under $6,000	50,529	164,487	46,013	2,508	50,520	29,149	46,872	227,832	22,692	109,923	27,610	117,909
$6,000 under $8,000	66,323	266,370	53,936	4,048	66,323	48,428	59,798	408,278	36,902	381,847	15,595	26,431
$8,000 under $10,000	64,840	350,474	59,695	6,094	64,840	65,233	60,826	513,985	53,894	440,409	27,108	73,576
$10,000 under $15,000	105,328	847,656	104,769	15,132	105,328	167,288	102,585	1,215,118	98,214	1,008,243	59,323	206,874
$15,000 under $20,000	32,641	414,906	32,641	8,183	32,641	90,055	30,176	486,354	28,716	382,841	19,507	103,513
$20,000 under $25,000	9,676	167,448	9,676	3,575	9,676	39,305	8,379	156,432	7,843	129,204	4,795	27,228
$25,000 under $30,000	4,911	109,289	4,767	2,469	4,911	27,497	4,056	91,089	3,940	83,294	1,157	7,794
$30,000 under $50,000	5,487	163,487	5,487	4,489	5,487	49,261	3,671	95,628	3,421	91,403	965	4,225
$50,000 under $100,000	2,541	138,451	2,541	5,052	2,541	55,446	1,567	64,425	1,519	63,002	258	1,423
$100,000 under $200,000	507	53,423	507	2,467	507	27,079	352	20,845	335	20,027	71	819
$200,000 or more	153	50,471	153	2,634	153	29,036	106	7,678	103	7,614	9	64
Returns under $5,000	141,310	194,003	69,123	2,096	140,942	31,980	168,032	369,741	87,131	190,553	85,128	179,188
Returns $5,000 under $10,000	152,432	700,202	134,714	11,484	152,423	128,651	140,358	1,032,507	120,763	876,886	54,185	155,621
Returns $10,000 under $15,000	105,328	847,656	104,769	15,132	105,328	167,288	102,585	1,215,118	98,214	1,008,243	59,323	206,874
Returns $15,000 or more	55,916	1,097,475	55,772	28,869	55,916	317,678	48,307	922,450	45,877	777,385	26,762	145,066
CLEVELAND, OHIO												
Total	663,772	4,585,933	560,738	95,211	660,425	1,062,792	670,389	5,605,177	504,871	4,372,511	312,813	1,232,666
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	71,366	33,269	(*)	(*)	71,366	4,613	110,562	114,981	68,823	78,406	41,739	36,575
$2,000 under $4,000	76,711	135,031	57,738	1,689	73,366	22,012	71,602	199,313	34,480	88,114	38,715	111,199
$4,000 under $6,000	82,621	274,617	74,091	4,281	82,621	49,981	77,492	381,764	40,143	196,335	41,011	185,429
$6,000 under $8,000	69,951	329,967	66,823	5,666	69,951	63,995	65,355	442,866	37,321	248,177	33,130	194,689
$8,000 under $10,000	99,344	565,560	93,930	9,755	99,344	109,926	95,796	830,592	83,483	675,582	32,102	155,009
$10,000 under $15,000	167,152	1,373,356	166,834	24,439	167,152	269,724	161,178	1,913,228	155,125	1,639,441	76,605	273,787
$15,000 under $20,000	55,386	693,121	55,313	13,469	55,386	148,445	52,828	856,892	51,242	674,957	34,196	181,935
$20,000 under $25,000	19,845	340,300	19,845	7,308	19,845	80,345	17,721	357,320	17,203	295,535	9,764	61,785
$25,000 under $30,000	7,379	156,943	7,370	3,621	7,378	39,857	6,351	147,774	6,052	135,182	2,285	12,592
$30,000 under $50,000	8,553	256,347	8,553	6,924	8,553	76,171	6,408	176,302	6,088	162,377	2,419	13,925
$50,000 under $100,000	4,358	242,133	4,358	8,845	4,358	97,006	3,128	127,972	2,990	123,559	722	4,413
$100,000 under $200,000	834	88,433	832	4,058	834	44,323	554	34,594	533	33,699	84	895
$200,000 or more	272	96,856	272	5,138	271	56,394	177	12,667	174	12,454	18	213
Returns under $5,000	189,226	296,214	101,278	3,696	185,881	49,617	220,836	490,003	120,925	245,601	101,664	244,402
Returns $5,000 under $10,000	210,767	1,042,231	196,083	17,711	210,767	200,910	201,208	1,488,424	144,539	1,049,706	85,056	438,718
Returns $10,000 under $15,000	167,152	1,373,356	166,834	24,439	167,152	269,724	161,178	1,913,228	155,125	1,639,441	76,605	273,787
Returns $15,000 or more	96,627	1,874,133	96,543	49,362	96,625	542,540	87,167	1,713,520	84,282	1,437,762	49,488	275,757

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
COLUMBIA, SOUTH CAROLINA										
Total	92,128	[1]666,965	89,999	620,599	48,555	[1]538,117	46,889	499,592	272,210	266,399
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	23,152	23,711	23,152	23,693	-	-	-	-	23,152	23,152
$2,000 under $4,000	11,467	33,000	10,685	38,048	8,587	33,925	16,531	99,088	36,017	33,621
$4,000 under $6,000	9,893	43,450	9,520	42,036					28,757	28,757
$6,000 under $8,000	12,416	85,688	12,353	83,591	8,791	61,307			50,580	50,580
$8,000 under $10,000	11,120	96,853	11,073	99,387					43,620	41,531
$10,000 under $15,000	16,195	201,662	15,903	196,236	23,754	269,105	23,415	266,339	57,777	56,773
$15,000 under $20,000	4,034	69,039	3,970	64,594	3,786	64,473	3,722	61,207	15,521	15,395
$20,000 under $25,000	1,858	40,413	1,855	33,431	1,736	37,784	1,733	33,375	8,266	8,144
$25,000 under $30,000	832	22,428	784	18,921	832	22,428	784	18,921	3,443	3,443
$30,000 under $50,000	615	21,879	390	9,780	575	20,422	390	9,780	2,702	2,690
$50,000 under $100,000	349	22,845	277	9,339	349	22,845	277	9,339	1,481	1,436
$100,000 under $200,000	42	5,229	29	1,346	39	4,847	29	1,346	182	168
$200,000 or more	6	1,804	6	194	6	1,804	6	194	23	20
Returns under $5,000	44,596	[1]98,781	43,359	103,780	8,622	[1]32,758	7,742	39,368	88,420	86,024
Returns $5,000 under $10,000	23,601	182,885	23,426	182,978	16,415	129,093	16,303	129,825	94,395	92,306
Returns $10,000 under $15,000	16,195	201,662	15,903	196,236	16,195	201,662	15,903	196,236	57,777	56,773
Returns $15,000 or more	7,736	183,636	7,311	137,606	7,323	174,602	6,941	134,163	31,618	31,296
COLUMBUS, GEORGIA AND ALABAMA										
Total	59,464	[1]450,512	57,168	388,860	37,135	[1]376,938	35,682	323,330	165,894	165,252
No adjusted gross income	(*)	(*)	-	-	-	-	-	-	(*)	(*)
Under $2,000	8,573	6,721	8,417	6,516	(*)	(*)	(*)	(*)	15,447	15,378
$2,000 under $4,000	15,026	45,100	26,446	119,123	14,053	78,437	3,685	78,258	23,081	22,741
$4,000 under $6,000	12,460	78,272							16,236	16,236
$6,000 under $8,000									24,329	24,329
$8,000 under $10,000	9,091	80,953	9,091	77,591	7,507	68,178	7,507	64,816	36,885	36,885
$10,000 under $15,000	9,917	120,310	9,596	115,094	9,339	113,599	9,018	108,383	31,271	31,271
$15,000 under $20,000	2,472	42,100	2,217	35,779	2,405	41,007	2,150	35,437	10,605	10,538
$20,000 under $25,000	867	18,979	501	8,039	867	18,979	501	8,039	3,914	3,914
$25,000 under $30,000	619	24,953	598	16,064	619	24,953	598	16,064	2,295	2,225
$30,000 under $50,000										
$50,000 under $100,000	298	20,263	242	8,094	265	18,092	231	7,988	1,113	1,029
$100,000 under $200,000	57	7,530	45	1,782	53	6,887	45	1,782	237	204
$200,000 or more	16	5,544	15	778	14	4,881	14	729	73	64
Returns under $5,000	25,252	[1]58,846	24,678	57,271	5,871	[1]13,400	5,433	11,726	42,106	41,697
Returns $5,000 under $10,000	19,966	151,986	19,276	145,957	17,702	135,140	17,692	133,182	74,280	74,280
Returns $10,000 under $15,000	9,917	120,310	9,596	115,094	9,339	113,599	9,018	108,383	31,271	31,271
Returns $15,000 or more	4,329	119,369	3,618	70,536	4,223	114,799	3,539	70,039	18,237	18,004

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
COLUMBIA, SOUTH CAROLINA												
Total	73,548	395,014	60,606	7,243	73,382	82,834	89,799	616,013	70,482	450,886	45,187	165,130
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	-	-	(*)	(*)
Under $2,000	12,466	7,111			12,466	937	23,152	23,693	16,028	16,359		
$2,000 under $4,000	13,620	27,445	13,144	350	13,454	4,672	10,685	38,048	22,914	108,646	18,116	41,360
$4,000 under $6,000							9,520	42,032				
$6,000 under $8,000	12,416	45,778	12,416	619	12,416	8,133	12,353	83,523				
$8,000 under $10,000	11,120	53,946	11,120	898	11,120	9,936	11,073	99,409	8,984	70,842	10,762	49,500
$10,000 under $15,000	16,195	129,654	16,195	2,268	16,195	24,960	15,903	196,136	15,903	149,281	11,722	46,855
$15,000 under $20,000	4,032	47,964	4,032	918	4,032	10,109	3,970	64,929	3,722	47,156	2,793	17,773
$20,000 under $25,000	1,858	27,595	1,858	557	1,858	6,126	1,733	33,375	1,733	27,093	1,122	6,282
$25,000 under $30,000	832	15,843	832	346	832	3,808	784	15,555	661	14,229	368	1,326
$30,000 under $50,000	615	16,384	615	418	615	4,600	349	8,795	288	7,375	184	1,420
$50,000 under $100,000	349	18,122	349	630	349	6,881	243	8,986	218	8,466	103	520
$100,000 under $200,000	39	3,760	39	164	39	1,822	27	1,339	27	1,274	11	65
$200,000 or more	6	1,412	6	75	6	850	5	190	4	165	4	26
Returns under $5,000	26,021	34,370	13,081	349	25,855	5,579	43,359	103,777	28,803	62,413	18,118	41,363
Returns $5,000 under $10,000	23,601	99,911	23,599	1,518	23,601	18,099	23,426	182,933	19,123	133,433	10,762	49,499
Returns $10,000 under $15,000	16,195	129,654	16,195	2,268	16,195	24,960	15,903	196,136	15,903	149,281	11,722	46,855
Returns $15,000 or more	7,731	131,079	7,731	3,107	7,731	34,195	7,111	133,167	6,653	105,757	4,585	27,411
COLUMBUS, GEORGIA AND ALABAMA												
Total	51,852	285,755	46,691	5,430	51,851	62,685	56,253	387,656	43,354	276,684	33,261	110,976
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	8,077	6,333	12,830	27,000	12,753	22,601
$2,000 under $4,000	14,337	26,334	11,168	276	14,337	4,263	14,337	43,266				
$4,000 under $6,000	12,450	42,607	10,865	544	12,450	7,039	20,861	153,863	17,692	101,726	12,187	52,137
$6,000 under $8,000												
$8,000 under $10,000	9,091	45,127	8,752	701	9,091	8,142						
$10,000 under $15,000	9,917	81,559	9,917	1,448	9,916	15,945	9,529	115,243	9,435	87,572	8,184	35,607
$15,000 under $20,000	2,472	28,574	2,472	538	2,472	5,926	2,217	35,778	2,197	28,715		
$20,000 under $25,000	867	13,096	867	262	867	2,884	366	6,747	366	5,876		
$25,000 under $30,000	619	20,063	619	557	619	6,127	578	16,055	557	15,738	62	317
$30,000 under $50,000												
$50,000 under $100,000	298	16,402	298	605	298	6,647	229	7,973	218	7,681	62	292
$100,000 under $200,000	55	5,740	55	262	55	2,877	45	1,770	45	1,755	9	15
$200,000 or more	16	4,473	16	234	16	2,573	14	628	14	621	4	7
Returns under $5,000	17,652	33,089	14,415	361	17,652	5,441	23,999	56,838	12,830	26,999	14,338	29,839
Returns $5,000 under $10,000	19,956	82,759	18,032	1,162	19,956	14,265	19,276	146,624	17,692	101,727	10,602	44,898
Returns $10,000 under $15,000	9,917	81,559	9,917	1,448	9,916	15,945	9,529	115,243	9,435	87,572	7,053	27,672
Returns $15,000 or more	4,327	88,348	4,327	2,458	4,327	27,035	3,449	68,952	3,397	60,387	1,268	8,565

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
COLUMBUS, OHIO										
Total	334,231	[1]2,656,438	306,037	2,264,395	173,271	[1]2,055,816	163,033	1,755,794	864,534	838,316
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	60,641	59,458	50,409	44,857	8,580	21,326	21,485	81,278	76,813	69,300
$2,000 under $4,000	48,889	142,738	43,507	124,090					99,643	93,848
$4,000 under $6,000	45,803	220,212	41,648	195,584	17,387	80,879			92,099	87,694
$6,000 under $8,000	46,557	326,232	44,751	301,808	27,514	194,195	25,886	183,024	124,412	120,332
$8,000 under $10,000	34,458	305,819	33,597	300,064	30,454	270,963	29,665	266,462	127,808	127,735
$10,000 under $15,000	60,930	746,767	58,567	686,247	54,420	670,621	53,354	629,730	209,103	207,215
$15,000 under $20,000	22,546	381,322	21,717	343,019	21,635	365,689	20,998	331,692	83,747	82,836
$20,000 under $25,000	7,082	154,409	6,463	124,427	6,879	150,093	6,405	123,371	24,086	23,738
$25,000 under $30,000	2,379	65,142	1,988	46,758	2,320	63,392	1,929	45,186	9,732	9,616
$30,000 under $50,000	2,536	94,070	2,007	41,937	2,464	91,217	1,998	41,398	9,647	9,026
$50,000 under $100,000	1,373	89,625	1,080	39,976	1,287	84,431	1,032	38,905	5,330	5,042
$100,000 under $200,000	247	33,442	198	11,421	222	30,025	185	11,005	991	889
$200,000 or more	72	43,000	53	3,306	54	36,626	45	2,936	256	210
Returns under $5,000	139,892	[1]328,119	120,669	286,694	22,193	[1]77,245	18,919	69,801	244,438	226,693
Returns $5,000 under $10,000	97,174	720,542	93,295	680,608	61,797	486,477	58,168	461,770	277,204	273,051
Returns $10,000 under $15,000	60,930	746,767	58,567	686,247	54,420	670,621	53,354	629,730	209,103	207,215
Returns $15,000 or more	36,235	861,010	33,506	610,844	34,861	821,472	32,592	594,492	133,789	131,357
CORPUS CHRISTI, TEXAS										
Total	84,106	[1]597,107	77,769	507,934	52,793	[1]500,833	49,266	430,870	252,407	243,619
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	15,478	15,658	12,963	15,011	7,284	18,286	18,429	90,895	20,151	19,793
$2,000 under $4,000	17,543	49,445	16,906	54,585					30,031	27,702
$4,000 under $6,000	15,739	81,175	15,546	80,952	12,141	65,161			72,451	70,459
$6,000 under $8,000	14,061	100,623	13,259	94,108	14,007	100,246	13,205	93,952	53,633	50,760
$8,000 under $10,000									5,155	5,155
$10,000 under $15,000	13,927	171,711	13,243	160,474	12,685	156,484	12,108	146,887	46,017	45,825
$15,000 under $20,000	4,682	78,442	4,041	62,628	4,143	69,471	3,754	59,514	15,049	14,848
$20,000 under $25,000	922	20,440	868	19,300	922	20,440	868	19,300	2,988	2,934
$25,000 under $30,000	588	15,923	221	2,667	588	15,923	221	2,667	2,393	2,080
$30,000 under $50,000	794	33,482	547	13,792	716	30,592	514	13,535	3,335	2,990
$50,000 under $100,000	228	15,093	104	2,274	181	11,800	102	2,199	783	694
$100,000 under $200,000	60	8,015	47	1,349	48	6,324	43	1,173	180	169
$200,000 or more	23	10,004	16	681	19	8,719	14	635	77	71
Returns under $5,000	38,918	[1]87,978	35,713	96,840	9,581	[1]25,437	8,727	37,188	74,910	70,206
Returns $5,000 under $10,000	23,964	156,018	22,969	147,929	23,910	155,641	22,915	147,772	106,675	103,802
Returns $10,000 under $15,000	13,927	171,711	13,243	160,474	12,685	156,484	12,108	146,887	46,017	45,825
Returns $15,000 or more	7,297	181,399	5,844	102,689	6,617	163,268	5,516	99,023	24,805	23,786

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
COLUMBUS, OHIO												
Total	282,050	1,787,404	241,548	35,609	280,267	400,333	303,237	2,235,044	215,146	1,570,599	187,047	664,443
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	22,473	9,745	(*)	(*)	22,473	1,370	50,409	47,918	26,051	27,167	24,358	20,751
$2,000 under $4,000	38,200	64,698	30,040	804	36,485	10,629	43,507	124,102	14,695	37,628	29,137	86,473
$4,000 under $6,000	43,760	137,335	37,330	1,950	43,760	24,239	39,608	185,451	21,409	91,848	23,994	93,604
$6,000 under $8,000	46,555	205,192	44,840	3,324	46,555	38,051	44,751	301,774	32,746	176,906	30,308	124,867
$8,000 under $10,000	34,458	181,703	31,028	2,914	34,458	33,345	33,597	299,489	32,770	244,244	19,199	55,245
$10,000 under $15,000	60,370	515,362	60,370	9,256	60,370	101,881	58,390	680,070	55,925	501,294	41,413	178,776
$15,000 under $20,000	22,546	278,368	22,546	5,382	22,487	59,108	21,453	340,788	20,899	267,744	13,502	73,044
$20,000 under $25,000	7,082	120,462	7,082	2,522	7,082	27,747	6,201	116,008	5,969	98,315	2,952	17,693
$25,000 under $30,000	2,379	51,332	2,379	1,164	2,379	12,796	1,988	46,373	1,727	37,238	1,273	9,134
$30,000 under $50,000	2,536	78,507	2,527	2,078	2,527	22,982	2,007	41,091	1,714	37,810	658	3,280
$50,000 under $100,000	1,372	76,541	1,372	2,795	1,372	30,663	1,041	37,865	963	36,664	204	1,202
$100,000 under $200,000	247	29,400	247	1,384	247	15,144	190	10,615	185	10,330	33	286
$200,000 or more	72	38,759	72	2,033	72	22,378	48	2,813	46	2,754	6	59
Returns under $5,000	88,275	149,759	53,709	1,753	86,560	24,687	118,624	279,429	53,124	113,276	69,590	166,152
Returns $5,000 under $10,000	97,171	448,915	91,244	7,243	97,171	82,947	93,295	679,991	74,594	465,175	57,416	214,817
Returns $10,000 under $15,000	60,370	515,362	60,370	9,256	60,370	101,881	58,390	680,070	55,925	501,294	41,413	178,776
Returns $15,000 or more	36,234	673,369	36,225	17,356	36,166	190,818	32,928	595,552	31,503	490,855	18,628	104,697
CORPUS CHRISTI, TEXAS												
Total	70,201	365,632	48,788	7,029	70,199	81,703	78,052	508,025	61,259	412,998	34,846	95,029
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	22,853	26,810	-	-	22,853	4,282	12,961	15,007	16,559	35,108	15,117	33,123
$2,000 under $4,000							16,906	53,223				
$4,000 under $6,000	12,088	28,984	19,282	527	12,088	4,755	15,546	80,950	13,030	67,132	7,506	16,809
$6,000 under $8,000	14,061	44,952	8,307	517	14,061	7,425	13,618	97,323	13,152	94,332		
$8,000 under $10,000												
$10,000 under $15,000	13,904	122,018	13,904	2,184	13,904	24,061	13,243	160,291	12,965	135,510	8,641	24,782
$15,000 under $20,000	4,682	60,020	4,682	1,205	4,682	13,251	4,041	62,577	3,872	46,121	2,809	16,456
$20,000 under $25,000	922	16,296	922	342	922	3,730	868	19,185	868	15,912	647	3,273
$25,000 under $30,000	588	11,593	588	249	587	2,734	197	2,437	197	2,437	-	-
$30,000 under $50,000	794	27,346	794	781	793	8,559	546	13,155	522	12,871	57	285
$50,000 under $100,000	226	12,703	226	487	226	5,303	80	2,079	51	1,847	58	232
$100,000 under $200,000	60	6,389	60	302	60	3,301	28	1,233	26	1,191	4	41
$200,000 or more	23	8,521	23	435	23	4,302	11	454	10	445	1	8
Returns under $5,000	26,837	38,505	15,134	428	26,837	6,396	35,710	95,471	20,603	53,712	16,922	41,759
Returns $5,000 under $10,000	22,165	62,240	12,455	615	22,165	10,066	23,328	151,143	22,145	142,952	5,707	8,192
Returns $10,000 under $15,000	13,904	122,018	13,904	2,184	13,904	24,061	13,243	160,291	12,965	135,510	8,641	24,782
Returns $15,000 or more	7,295	142,866	7,295	3,800	7,293	41,181	5,771	101,118	5,546	80,823	3,576	20,296

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DALLAS, TEXAS										
Total	551,504	[1]5,010,751	504,174	4,177,376	326,465	[1]4,007,579	305,203	3,361,994	1,556,019	1,507,659
No adjusted gross income	1,878	[2]40,351	(*)	(*)	1,329	[2]35,837	(*)	(*)	5,992	5,802
Under $2,000	93,638	100,980	80,290	82,474	6,635	8,757	27,297	76,192	127,326	115,827
$2,000 under $4,000	73,907	226,991	66,785	202,948	26,790	88,146			167,582	155,953
$4,000 under $6,000	64,975	318,037	58,953	286,555	32,732	157,895	29,573	137,734	164,630	154,843
$6,000 under $8,000	58,386	420,949	56,119	410,708	38,550	276,339	37,450	273,498	177,949	177,436
$8,000 under $10,000	77,458	690,879	73,305	630,607	54,748	487,083	53,338	456,674	263,719	261,507
$10,000 under $15,000	101,484	1,225,922	97,175	1,152,035	92,230	1,119,473	89,900	1,079,639	359,709	352,435
$15,000 under $20,000	45,402	772,489	42,544	696,684	41,763	712,375	40,211	660,497	160,754	159,087
$20,000 under $25,000	15,453	336,790	13,997	276,724	14,274	309,947	13,234	261,554	54,176	53,327
$25,000 under $30,000	5,484	148,408	4,662	106,437	4,988	134,639	4,483	102,404	21,845	20,883
$30,000 under $50,000	9,165	340,571	6,837	204,539	8,567	319,862	6,442	195,296	36,180	35,287
$50,000 under $100,000	3,364	224,648	2,316	85,474	3,057	203,755	2,145	79,155	12,695	12,115
$100,000 under $200,000	655	86,556	470	23,350	580	77,262	437	22,047	2,508	2,317
$200,000 or more	255	157,882	202	12,189	222	147,883	189	10,928	954	840
Returns under $5,000	206,485	[1]451,598	182,606	448,662	56,213	[1]156,949	47,793	170,232	396,199	367,986
Returns $5,000 under $10,000	163,757	1,265,886	153,365	1,171,283	104,571	825,435	100,369	780,241	510,999	503,382
Returns $10,000 under $15,000	101,484	1,225,922	97,175	1,152,035	92,230	1,119,473	89,900	1,079,639	359,709	352,435
Returns $15,000 or more	79,778	2,067,345	71,028	1,405,398	73,451	1,905,721	67,141	1,331,881	289,112	283,856
DAVENPORT-ROCK ISLAND-MOLINE, IOWA AND ILLINOIS										
Total	134,111	[1]1,001,443	119,571	803,216	65,342	[1]739,869	60,634	629,304	352,149	326,280
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	35,581	31,099	31,397	21,740	9,575	28,002	17,088	73,658	43,389	37,840
$2,000 under $4,000	13,842	39,731	11,109	28,184					32,546	25,476
$4,000 under $6,000	11,788	59,131	11,642	48,545					24,823	21,611
$6,000 under $8,000	17,521	122,011	15,786	93,513	18,041	144,702	31,359	342,982	54,827	51,613
$8,000 under $10,000	13,139	120,764	11,221	102,164					39,148	37,541
$10,000 under $15,000	27,961	339,224	25,833	291,853	24,351	297,570			98,358	94,773
$15,000 under $20,000	7,550	129,023	6,575	104,077	7,033	120,513	6,376	102,524	27,780	27,147
$20,000 under $25,000	2,924	63,598	2,682	49,450	2,593	56,097	2,540	47,872	11,689	11,112
$25,000 under $30,000	823	22,532	672	16,755	823	22,532	672	16,755	3,849	3,757
$30,000 under $50,000	812	31,289	631	15,836	790	30,475	609	15,044	3,826	3,694
$50,000 under $100,000	449	28,921	335	12,753	430	27,781	316	12,146	1,867	1,722
$100,000 under $200,000	84	10,412	66	3,831	72	9,135	54	3,824	317	276
$200,000 or more	14	4,592	11	605	13	3,912	11	605	53	44
Returns under $5,000	56,336	[1]93,615	49,334	85,832	9,517	[1]18,049	6,535	21,553	92,474	79,852
Returns $5,000 under $10,000	37,158	278,238	33,432	222,224	19,720	153,805	19,446	131,239	111,936	103,903
Returns $10,000 under $15,000	27,961	339,224	25,833	291,853	24,351	297,570	24,075	277,741	98,358	94,773
Returns $15,000 or more	12,656	290,366	10,972	203,306	11,754	270,444	10,578	198,769	49,381	47,752

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
DALLAS, TEXAS												
Total	482,341	3,396,678	390,883	73,163	479,932	786,753	492,099	4,081,054	386,465	3,161,414	279,791	919,642
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	45,412	23,332	(*)	(*)	45,360	3,347	76,759	75,704	41,264	44,950	35,836	30,754
$2,000 under $4,000	62,619	92,972	35,319	907	61,023	15,047	64,167	197,778	34,766	110,199	36,465	87,580
$4,000 under $6,000	59,113	169,559	46,029	2,213	58,358	28,693	55,761	260,350	41,741	180,731	29,307	79,618
$6,000 under $8,000	58,308	247,529	51,243	3,680	58,306	45,045	55,949	407,034	43,868	308,582	25,026	98,452
$8,000 under $10,000	75,787	428,919	74,022	7,293	75,787	82,137	73,084	629,853	65,949	509,192	41,023	120,663
$10,000 under $15,000	101,483	833,595	101,483	14,893	101,483	164,171	97,163	1,143,284	92,110	851,264	72,325	292,021
$15,000 under $20,000	45,348	562,106	45,348	10,980	45,348	120,628	41,487	673,255	40,273	535,200	27,171	138,055
$20,000 under $25,000	15,396	257,417	15,396	5,476	15,396	60,202	13,636	268,905	13,087	226,183	7,994	42,722
$25,000 under $30,000	5,484	115,374	5,484	2,672	5,484	29,316	4,277	102,188	4,202	89,533	1,832	12,655
$30,000 under $50,000	9,153	274,783	9,130	7,323	9,151	80,626	6,640	200,917	6,216	188,046	2,030	12,871
$50,000 under $100,000	3,341	188,892	3,341	6,820	3,340	74,781	2,180	82,616	2,089	79,965	448	2,651
$100,000 under $200,000	648	70,819	648	3,242	648	35,567	414	22,304	400	21,888	55	415
$200,000 or more	249	131,381	249	7,656	248	47,193	166	11,435	162	11,135	15	300
Returns under $5,000	140,082	198,260	63,678	1,851	138,019	31,781	173,162	414,414	100,996	255,440	90,012	158,975
Returns $5,000 under $10,000	161,157	764,051	146,126	12,252	160,815	142,487	152,974	1,161,736	126,930	902,760	77,908	258,977
Returns $10,000 under $15,000	101,483	833,595	101,483	14,893	101,483	164,171	97,163	1,143,284	92,110	851,264	72,325	292,021
Returns $15,000 or more	79,619	1,600,773	79,596	44,169	79,615	448,313	68,800	1,361,620	66,429	1,151,951	39,546	209,670
DAVENPORT-ROCK ISLAND-MOLINE, IOWA AND ILLINOIS												
Total	104,091	661,387	89,056	12,735	104,091	143,467	119,422	804,994	90,936	648,701	58,645	156,289
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	21,072	23,517	-	-	21,071	3,682	31,397	21,373	17,980	13,977	13,417	7,395
$2,000 under $4,000							11,109	27,781				
$4,000 under $6,000	11,788	35,143	17,993	688	11,788	6,277	11,642	48,540	12,779	39,297	12,218	37,024
$6,000 under $8,000	17,475	72,565	17,475	1,111	17,475	12,857	15,763	93,484	12,152	64,549		
$8,000 under $10,000	13,139	77,342	13,139	1,387	13,139	15,311	11,221	108,556	11,221	108,445	10,497	29,046
$10,000 under $15,000	27,961	228,836	27,793	4,052	27,961	44,999	25,833	291,579	24,678	247,179	14,394	44,399
$15,000 under $20,000	7,550	95,702	7,550	1,885	7,550	20,706	6,575	103,220	6,421	77,558	4,558	25,662
$20,000 under $25,000	2,924	48,513	2,924	1,043	2,924	11,483	2,682	49,116	2,584	39,268	1,559	9,847
$25,000 under $30,000	823	17,227	823	383	823	4,180	672	16,733	625	15,121	268	1,612
$30,000 under $50,000	812	25,739	812	704	812	7,743	586	15,656	564	15,238	45	418
$50,000 under $100,000	449	24,217	449	869	449	9,495	276	10,758	266	10,424	77	334
$100,000 under $200,000	84	8,778	84	406	84	4,454	48	3,713	48	3,648	2	65
$200,000 or more	14	3,808	14	207	14	2,280	7	575	7	567	1	7
Returns under $5,000	26,362	40,228	11,568	459	26,362	6,777	49,334	85,059	29,158	54,389	22,425	30,671
Returns $5,000 under $10,000	37,112	168,340	37,039	2,726	37,112	31,349	33,409	228,584	26,585	185,309	15,316	43,275
Returns $10,000 under $15,000	27,961	228,836	27,793	4,052	27,961	44,999	25,833	291,579	24,678	247,179	14,394	44,399
Returns $15,000 or more	12,656	223,983	12,656	5,497	12,656	60,341	10,846	199,771	10,515	161,826	6,510	37,945

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DAYTON, OHIO										
Total	333,392	[1]2,862,895	305,315	2,455,075	181,840	[1]2,291,973	171,337	1,979,174	863,280	832,668
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	63,043	60,099	55,532	51,058	8,089	24,619	5,796	15,553	82,890	77,095
$2,000 under $4,000	34,196	102,871	30,130	85,636					56,062	49,202
$4,000 under $6,000	46,438	228,986	41,046	200,890	13,171	65,670	11,711	56,094	87,466	80,696
$6,000 under $8,000	35,770	254,180	31,610	217,699	20,312	145,874	19,604	135,212	94,076	91,711
$8,000 under $10,000	40,100	363,463	39,437	353,732	33,240	303,649	32,577	294,177	131,532	129,817
$10,000 under $15,000	68,597	833,607	66,077	775,124	62,947	766,579	61,245	720,080	239,366	236,497
$15,000 under $20,000	27,618	469,438	26,571	433,854	27,089	460,581	26,042	427,224	104,407	102,989
$20,000 under $25,000	9,153	199,541	8,572	172,923	8,951	194,865	8,370	169,225	34,313	33,820
$25,000 under $30,000	3,852	105,682	3,081	64,838	3,563	97,911	2,792	63,480	14,568	13,267
$30,000 under $50,000	3,061	109,090	2,178	49,780	3,008	106,893	2,147	49,344	12,558	11,892
$50,000 under $100,000	1,264	84,559	862	34,421	1,196	79,600	842	33,964	4,895	4,671
$100,000 under $200,000	216	28,403	169	11,059	198	26,188	163	10,931	839	771
$200,000 or more	50	24,854	38	3,422	43	21,389	36	3,251	172	146
Returns under $5,000	125,805	[1]293,569	109,299	244,387	14,034	[1]49,532	10,568	35,757	187,873	169,056
Returns $5,000 under $10,000	93,776	714,153	88,468	665,268	60,811	488,436	59,132	465,918	264,289	259,559
Returns $10,000 under $15,000	68,597	833,607	66,077	775,124	62,947	766,579	61,245	720,080	239,366	236,497
Returns $15,000 or more	45,214	1,021,568	41,471	770,295	44,048	987,427	40,392	757,419	171,752	167,556
DENVER, COLORADO										
Total	447,452	[1]3,809,182	394,680	3,127,184	256,177	[1]3,078,935	226,016	2,530,909	1,206,667	1,134,251
No adjusted gross income	3,843	[2]17,458	(*)	(*)	(*)	(*)	(*)	(*)	8,728	8,164
Under $2,000	84,815	88,516	73,158	73,860	21,915	53,794	12,208	34,717	109,850	98,290
$2,000 under $4,000	56,050	162,866	46,308	130,762					112,617	93,946
$4,000 under $6,000	60,754	306,709	49,638	245,709	27,832	143,061	20,106	98,765	145,393	127,401
$6,000 under $8,000	34,658	248,340	30,383	215,614	20,248	144,151	17,825	125,292	102,534	94,990
$8,000 under $10,000	56,232	507,613	52,242	456,400	40,956	372,505	38,663	340,949	171,213	165,681
$10,000 under $15,000	93,840	1,146,281	89,733	1,047,522	89,383	1,092,173	85,844	1,002,900	339,381	333,546
$15,000 under $20,000	34,557	584,226	32,485	518,006	32,830	554,093	31,305	502,511	130,822	130,077
$20,000 under $25,000	10,889	239,334	10,318	189,250	10,226	224,879	9,897	182,120	41,246	39,345
$25,000 under $30,000	3,730	102,243	3,302	70,687	3,399	93,531	3,162	66,270	13,009	12,869
$30,000 under $50,000	5,314	199,149	3,965	93,654	5,127	191,827	3,942	93,447	20,348	19,089
$50,000 under $100,000	2,317	152,757	1,795	67,227	2,209	145,488	1,735	65,831	9,809	9,310
$100,000 under $200,000	345	46,263	246	11,327	313	41,725	235	11,200	1,310	1,181
$200,000 or more	108	42,343	81	4,043	90	36,421	72	3,823	407	362
Returns under $5,000	170,232	[1]349,663	141,010	295,452	33,478	[1]84,346	21,190	70,080	289,019	249,737
Returns $5,000 under $10,000	126,120	946,924	111,745	830,016	79,122	614,452	68,634	532,726	361,316	338,735
Returns $10,000 under $15,000	93,840	1,146,281	89,733	1,047,522	89,383	1,092,173	85,844	1,002,900	339,381	333,546
Returns $15,000 or more	57,260	1,366,315	52,192	954,193	54,194	1,287,964	50,348	925,201	216,951	212,233

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
DAYTON, OHIO												
Total	292,282	1,978,100	259,755	38,904	288,158	433,617	304,991	2,437,368	242,626	1,910,985	128,862	526,383
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	24,336	10,472	26,626	635	24,336	1,525	55,532	50,345	41,487	40,795	14,045	9,550
$2,000 under $4,000	32,479	52,701			29,049	8,068	30,130	83,478	19,840	54,888	12,655	28,591
$4,000 under $6,000	45,788	145,520	43,953	2,104	45,285	25,622	41,046	199,291	21,203	101,521	20,198	97,769
$6,000 under $8,000	35,770	162,201	35,267	2,568	35,770	29,327	31,610	215,805	20,993	133,609	16,087	82,196
$8,000 under $10,000	40,100	233,346	40,100	3,953	40,100	43,797	39,437	349,935	36,956	320,315	8,525	29,620
$10,000 under $15,000	68,597	578,463	68,597	10,384	68,597	114,074	65,891	774,015	62,634	651,298	33,023	122,717
$15,000 under $20,000	27,618	346,610	27,618	6,693	27,427	73,166	26,498	430,854	25,683	331,310	17,145	99,544
$20,000 under $25,000	9,153	157,296	9,153	3,325	9,153	36,584	8,572	173,671	8,135	136,946	4,891	36,726
$25,000 under $30,000	3,852	85,549	3,852	2,001	3,852	21,943	3,081	64,695	2,735	52,229	1,301	12,466
$30,000 under $50,000	3,061	89,665	3,061	2,334	3,061	25,613	2,178	49,135	1,985	43,157	775	5,978
$50,000 under $100,000	1,262	72,169	1,262	2,668	1,262	29,312	813	32,160	774	31,162	192	997
$100,000 under $200,000	216	23,719	216	1,109	216	12,177	158	10,446	156	10,267	21	179
$200,000 or more	50	20,389	50	1,130	50	12,409	35	2,907	35	2,884	1	23
Returns under $5,000	85,022	147,996	53,828	1,880	81,089	24,499	109,297	241,504	71,242	139,746	40,778	101,758
Returns $5,000 under $10,000	93,451	456,244	92,118	7,381	93,451	83,840	88,468	657,980	69,247	511,985	30,735	145,995
Returns $10,000 under $15,000	68,597	578,463	68,597	10,384	68,597	114,074	65,891	774,015	62,634	651,298	33,023	122,717
Returns $15,000 or more	45,212	795,397	45,212	19,258	45,021	211,204	41,335	763,867	39,503	607,956	24,326	155,911
DENVER, COLORADO												
Total	388,428	2,432,071	302,289	47,809	386,007	539,865	393,466	3,101,536	308,193	2,383,101	203,940	718,436
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	40,052	19,781	(*)	(*)	40,052	2,836	73,156	76,217	47,020	51,833	26,629	24,385
$2,000 under $4,000	47,665	67,576	23,415	654	47,510	10,777	45,969	130,764	29,001	75,967	23,570	54,796
$4,000 under $6,000	59,506	155,101	40,892	1,944	57,809	26,286	49,299	246,087	31,833	140,690	27,475	105,397
$6,000 under $8,000	34,658	133,864	30,276	1,949	34,658	23,835	30,383	210,968	22,864	146,676	14,984	64,292
$8,000 under $10,000	55,687	312,934	55,687	5,267	55,687	59,617	52,191	456,891	41,435	347,370	28,732	109,521
$10,000 under $15,000	93,827	736,178	93,440	12,873	93,282	141,318	88,507	1,036,642	84,775	817,386	54,483	219,257
$15,000 under $20,000	34,338	401,451	34,188	7,666	34,328	84,685	32,138	513,739	31,134	416,190	19,937	97,549
$20,000 under $25,000	10,889	171,905	10,889	3,544	10,887	39,036	10,037	185,244	9,285	156,836	4,935	28,408
$25,000 under $30,000	3,730	74,261	3,730	1,682	3,730	18,318	3,302	68,956	3,096	60,896	1,199	8,060
$30,000 under $50,000	5,313	160,256	5,313	4,255	5,313	46,650	3,790	90,603	3,554	87,228	1,037	3,375
$50,000 under $100,000	2,315	124,717	2,314	4,377	2,304	47,293	1,668	65,450	1,571	63,857	326	1,594
$100,000 under $200,000	342	38,696	342	1,777	342	19,416	231	10,531	227	10,019	46	512
$200,000 or more	106	35,351	105	1,819	105	19,798	74	3,726	71	3,591	21	135
Returns under $5,000	112,435	143,033	40,877	1,323	110,583	22,891	142,025	300,793	91,583	184,703	60,084	116,089
Returns $5,000 under $10,000	125,133	546,223	111,091	8,494	125,133	100,459	111,694	825,851	82,897	582,395	61,872	243,456
Returns $10,000 under $15,000	93,827	736,178	93,440	12,873	93,282	141,318	88,507	1,036,642	84,775	817,386	54,483	219,257
Returns $15,000 or more	57,033	1,006,637	56,881	25,120	57,009	275,197	51,240	938,249	48,938	798,615	27,501	139,634

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DES MOINES, IOWA										
Total	106,941	[1]930,850	101,368	779,524	55,299	[1]749,696	52,635	626,052	274,992	268,508
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	26,133	21,729	25,255	20,306			(*)	(*)	26,731	26,397
$2,000 under $4,000	11,350	32,369	11,180	33,262	4,878	18,775			14,036	14,036
$4,000 under $6,000									15,696	11,995
$6,000 under $8,000	15,092	88,302	12,863	75,666			15,505	113,714	19,320	18,988
$8,000 under $10,000	10,916	101,256	10,646	97,241	11,496	101,427			42,140	42,140
$10,000 under $15,000	29,786	356,145	29,178	333,746	26,201	316,440	25,593	296,609	104,167	103,597
$15,000 under $20,000	7,413	126,748	6,971	111,233	7,251	123,996	6,809	109,648	29,372	28,611
$20,000 under $25,000	2,392	53,787	1,989	38,809	2,177	49,025	1,989	38,809	8,518	8,163
$25,000 under $30,000	1,657	45,966	1,657	36,451	1,657	45,966	1,657	36,451	6,976	6,882
$30,000 under $50,000	975	37,326	560	10,514	773	29,182	358	9,153	4,175	3,942
$50,000 under $100,000	622	39,449	482	16,365	602	38,379	473	16,339	2,487	2,417
$100,000 under $200,000	79	10,176	63	2,967	71	9,305	58	2,621	271	251
$200,000 or more	25	17,978	25	2,197	24	17,560	24	2,174	95	85
Returns under $5,000	43,081	[1]75,788	40,301	69,464	2,698	[1]6,210	2,266	7,073	48,740	46,718
Returns $5,000 under $10,000	20,911	167,487	20,142	157,777	13,845	113,632	13,408	107,175	70,191	67,842
Returns $10,000 under $15,000	29,786	356,145	29,178	333,746	26,201	316,440	25,593	296,609	104,167	103,597
Returns $15,000 or more	13,163	331,430	11,747	218,535	12,555	313,413	11,368	215,195	51,894	50,351
DETROIT, MICHIGAN										
Total	1,606,451	[1]14,876,227	1,488,384	12,941,127	851,709	[1]11,610,718	780,204	10,093,461	4,183,680	4,042,432
No adjusted gross income	1,952	[2]14,121	801	17,869	1,773	[2]13,046	800	17,847	6,483	5,910
Under $2,000	300,882	295,206	282,944	264,852	12,574	15,646	8,468	7,440	352,267	339,140
$2,000 under $4,000	206,863	616,219	166,954	459,868	53,474	173,968	31,159	86,644	366,933	298,450
$4,000 under $6,000	152,406	761,333	131,360	629,990	43,447	212,672	30,920	147,144	296,244	272,782
$6,000 under $8,000	156,954	1,094,198	150,706	1,029,269	64,721	465,035	60,580	433,179	365,911	361,221
$8,000 under $10,000	166,344	1,505,315	161,429	1,429,736	117,159	1,067,688	113,220	1,016,911	509,340	504,040
$10,000 under $15,000	348,716	4,308,226	340,385	4,087,285	300,102	3,741,035	292,521	3,543,986	1,251,533	1,236,234
$15,000 under $20,000	169,047	2,886,983	163,211	2,649,890	159,892	2,731,673	154,726	2,532,748	635,963	629,879
$20,000 under $25,000	54,541	1,195,910	50,526	1,030,018	52,463	1,149,849	49,229	1,006,603	204,253	201,306
$25,000 under $30,000	19,461	528,242	16,904	407,145	18,429	500,037	16,073	394,260	76,450	74,421
$30,000 under $50,000	18,696	691,840	14,922	466,697	17,803	661,084	14,670	461,688	77,952	75,787
$50,000 under $100,000	8,362	558,649	6,448	290,610	7,832	523,230	6,144	279,668	35,481	34,012
$100,000 under $200,000	1,820	242,609	1,471	134,350	1,693	225,695	1,399	130,549	8,407	7,951
$200,000 or more	407	205,618	323	43,548	347	156,152	295	34,794	1,463	1,299
Returns under $5,000	585,255	[1]1,237,504	512,302	1,015,147	95,113	[1]301,252	59,822	201,601	889,356	792,777
Returns $5,000 under $10,000	400,146	3,020,647	381,892	2,816,437	198,035	1,620,712	185,325	1,507,564	1,007,822	988,766
Returns $10,000 under $15,000	348,716	4,308,226	340,385	4,087,285	300,102	3,741,035	292,521	3,543,986	1,251,533	1,236,234
Returns $15,000 or more	272,334	6,309,852	253,805	5,022,256	258,459	5,947,719	242,536	4,840,309	1,039,969	1,024,655

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
DES MOINES, IOWA												
Total	88,926	619,384	74,627	12,707	88,904	142,285	100,457	771,781	73,226	614,674	48,011	157,104
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	20,015	22,895	-	-	20,015	3,662	25,255	20,041	11,786	8,639	13,469	11,402
$2,000 under $4,000			14,799	454			10,516	29,110				
$4,000 under $6,000	15,046	56,499			15,046	10,404	12,863	75,663	14,962	63,124	15,984	61,853
$6,000 under $8,000			16,879	1,537								
$8,000 under $10,000	10,916	55,569			10,894	10,497	10,646	97,233	35,144	354,011	12,774	56,487
$10,000 under $15,000	29,786	235,266	29,786	4,211	29,786	46,402	29,178	333,469				
$15,000 under $20,000	7,413	87,000	7,413	1,655	7,413	18,209	6,971	110,431	6,648	90,970	4,114	19,461
$20,000 under $25,000	2,392	40,492	2,392	873	2,392	9,615	1,943	37,495	1,896	33,069	817	4,426
$25,000 under $30,000	1,657	35,102	1,657	782	1,657	8,607	1,657	36,768	1,610	35,010	432	1,757
$30,000 under $50,000	975	29,946	975	864	975	9,473	369	10,064	323	9,557	100	506
$50,000 under $100,000	622	31,759	622	1,097	622	11,987	480	15,887	447	15,306	132	581
$100,000 under $200,000	79	8,244	79	375	79	4,033	57	2,714	55	2,714	16	36
$200,000 or more	25	16,612	25	859	25	9,396	23	2,102	23	2,040	6	62
Returns under $5,000	25,066	38,979	14,134	444	25,066	6,275	39,637	65,045	20,951	36,677	20,370	28,368
Returns $5,000 under $10,000	20,911	95,984	17,544	1,547	20,889	18,287	20,142	157,768	14,924	112,350	9,250	45,418
Returns $10,000 under $15,000	29,786	235,266	29,786	4,211	29,786	46,402	29,178	333,469	26,349	276,982	12,774	56,487
Returns $15,000 or more	13,163	249,155	13,163	6,505	13,163	71,321	11,500	215,498	11,002	188,667	5,617	26,831
DETROIT, MICHIGAN												
Total	1,413,908	10,169,723	1,184,403	209,556	1,407,221	2,341,135	1,474,723	12,842,618	1,126,055	10,301,529	678,738	2,541,087
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	136,921	73,376	(*)	(*)	136,921	10,409	279,697	261,166	147,505	144,494	133,815	116,672
$2,000 under $4,000	184,770	292,029	133,985	3,252	181,446	46,637	161,731	439,811	98,399	255,856	68,203	183,955
$4,000 under $6,000	148,019	474,032	124,855	7,099	148,019	84,871	131,008	627,195	69,829	318,586	74,274	308,609
$6,000 under $8,000	156,875	716,247	138,038	11,698	153,552	134,832	150,354	1,026,136	113,463	770,968	57,250	255,168
$8,000 under $10,000	166,288	961,577	162,417	16,610	166,266	184,881	161,429	1,423,442	131,824	1,101,531	69,597	321,910
$10,000 under $15,000	348,713	2,883,819	347,997	52,164	348,713	575,469	337,032	4,058,768	318,347	3,508,539	139,759	550,229
$15,000 under $20,000	169,047	2,081,225	169,047	40,419	169,036	444,538	162,887	2,656,949	158,795	2,183,269	88,520	473,680
$20,000 under $25,000	54,538	898,857	54,483	18,838	54,531	207,356	50,436	1,026,211	49,202	813,015	31,764	213,196
$25,000 under $30,000	19,460	409,705	19,460	9,376	19,459	103,022	16,649	401,469	16,118	335,474	8,820	65,995
$30,000 under $50,000	18,696	543,087	18,696	14,289	18,695	156,910	14,801	452,719	14,294	419,306	4,313	33,413
$50,000 under $100,000	8,360	463,004	8,335	16,670	8,358	182,915	6,210	284,657	5,861	271,688	1,531	12,969
$100,000 under $200,000	1,816	203,784	1,816	9,535	1,813	104,406	1,409	131,213	1,349	129,020	179	2,193
$200,000 or more	405	168,981	405	9,565	405	104,889	284	41,288	275	40,533	35	755
Returns under $5,000	392,862	559,068	196,287	5,869	389,538	90,099	503,475	982,337	291,362	600,303	225,832	382,035
Returns $5,000 under $10,000	400,011	1,958,192	367,877	32,830	396,666	371,532	381,540	2,807,006	270,452	2,000,383	177,985	806,623
Returns $10,000 under $15,000	348,713	2,883,819	347,997	52,164	348,713	575,469	337,032	4,058,768	318,347	3,508,539	139,759	550,229
Returns $15,000 or more	272,322	4,768,642	272,242	118,690	272,304	1,304,036	252,676	4,994,506	245,894	4,192,306	135,162	802,202

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DULUTH-SUPERIOR, MINNESOTA AND WISCONSIN										
Total	87,101	[1]631,238	78,684	523,256	47,281	[1]506,106	41,736	419,856	246,341	235,357
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	19,092	17,913	17,295	14,305					24,719	22,328
$2,000 under $4,000	19,655	73,264	17,662	58,443	3,999	12,402	11,614	60,017	30,308	26,958
$4,000 under $6,000										
$6,000 under $8,000	14,242	100,879	12,279	77,380	10,816	76,739			40,981	40,981
$8,000 under $10,000	9,717	88,708	7,967	72,959	9,717	88,708	7,967	72,959	44,213	40,867
$10,000 under $15,000	18,905	227,289	18,813	218,636	17,787	215,367	17,695	207,814	81,138	80,030
$15,000 under $20,000	3,447	58,466	3,161	48,364	3,244	54,989	2,958	45,925	16,634	16,072
$20,000 under $25,000	1,099	23,671			958	20,490			4,388	4,388
$25,000 under $30,000	279	9,863	1,139	20,446	279	9,863	1,139	20,446	1,250	1,249
$30,000 under $50,000										
$50,000 under $100,000	378	22,779	307	11,701	368	22,182	307	11,701	1,827	1,796
$100,000 under $200,000	38	5,443	27	789	27	3,733	22	761	131	105
$200,000 or more	12	3,800	6	179	8	2,460	6	179	42	35
Returns under $5,000	37,076	[1]80,058	33,235	63,875	3,842	[1]10,340	2,554	3,200	52,803	46,901
Returns $5,000 under $10,000	25,867	199,868	21,996	159,266	20,768	166,683	17,055	129,830	88,127	84,781
Returns $10,000 under $15,000	18,905	227,289	18,813	218,636	17,787	215,367	17,695	207,814	81,138	80,030
Returns $15,000 or more	5,253	124,021	4,640	81,478	4,884	113,717	4,432	79,010	24,273	23,645
EL PASO, TEXAS										
Total	114,614	[1]669,344	109,459	579,438	63,848	[1]525,910	59,408	452,817	318,889	310,834
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	31,849	26,406	30,940	25,778	12,110	27,440	29,441	119,233	42,101	38,145
$2,000 under $4,000	23,793	77,191	21,778	73,404					58,905	57,106
$4,000 under $6,000	21,780	103,971	21,695	103,464	19,982	96,766			85,318	85,318
$6,000 under $8,000	18,360	131,105	17,773	129,754	14,707	105,026	14,121	104,010	59,855	59,855
$8,000 under $10,000										
$10,000 under $15,000	10,600	131,123	10,145	125,080	9,356	117,072	9,009	111,950	42,211	41,442
$15,000 under $20,000	4,947	84,600	4,658	70,951	4,746	81,578	4,457	68,991	18,219	17,009
$20,000 under $25,000	1,860	42,187	1,541	31,316	1,806	40,900	1,531	31,287	7,039	7,029
$25,000 under $30,000										
$30,000 under $50,000	844	34,058	427	7,605	643	24,688	417	7,080	3,050	2,956
$50,000 under $100,000	340	22,500	314	8,914	263	16,823	247	7,601	1,214	1,109
$100,000 under $200,000	57	7,332	42	2,354	52	6,515	39	1,847	227	205
$200,000 or more	12	12,507	10	394	12	12,507	10	394	46	41
Returns under $5,000	66,715	[1]145,778	63,755	145,380	21,384	[1]62,647	18,783	61,966	145,396	139,556
Returns $5,000 under $10,000	29,239	189,260	28,567	187,445	25,586	163,180	24,915	161,700	101,487	101,487
Returns $10,000 under $15,000	10,600	131,123	10,145	125,080	9,356	117,072	9,009	111,950	42,211	41,442
Returns $15,000 or more	8,060	203,184	6,992	121,533	7,522	183,010	6,701	117,200	29,795	28,349

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
DULUTH-SUPERIOR, MINNESOTA AND WISCONSIN												
Total	74,821	391,633	60,946	6,951	74,744	79,342	78,495	521,770	62,179	433,961	33,314	87,809
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000												
$2,000 under $4,000	26,704	48,981	13,878	605	26,704	8,394	34,957	73,204	19,101	43,629	15,911	29,574
$4,000 under $6,000												
$6,000 under $8,000	14,242	62,050	13,752	940	14,242	11,355	20,087	140,125	20,087	132,342	6,697	17,783
$8,000 under $10,000	9,717	48,996	9,717	699	9,717	7,893						
$10,000 under $15,000	18,905	144,431	18,346	2,522	18,905	27,902	18,813	217,147	18,735	187,456	8,142	29,691
$15,000 under $20,000	3,447	38,999	3,447	753	3,370	8,104	3,161	48,362	2,881	39,493	2,014	8,869
$20,000 under $25,000	1,099	17,678	1,099	382	1,099	4,199						
$25,000 under $30,000	279	7,414	279	189	279	2,049	1,139	20,382	1,061	18,665	502	1,718
$30,000 under $50,000												
$50,000 under $100,000	378	16,061	378	505	378	5,594	288	11,624	288	11,611	(*)	(*)
$100,000 under $200,000	38	4,267	38	209	38	2,263	18	716	18	563	2	153
$200,000 or more	12	2,756	12	147	12	1,589	5	163	5	163	-	-
Returns under $5,000	24,796	41,545	12,128	478	24,796	6,971	33,234	64,323	19,104	43,668	14,185	20,655
Returns $5,000 under $10,000	25,867	118,482	25,219	1,765	25,867	20,672	21,837	159,052	20,087	132,342	8,447	26,710
Returns $10,000 under $15,000	18,905	144,431	18,346	2,522	18,905	27,902	18,813	217,147	18,735	187,456	8,142	29,691
Returns $15,000 or more	5,253	87,175	5,253	2,183	5,176	23,799	4,611	81,246	4,253	70,494	2,540	10,752
EL PASO, TEXAS												
Total	82,735	400,557	62,095	7,707	82,735	91,057	109,186	582,806	88,120	456,641	49,344	126,169
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	9,353	6,707	(*)	(*)	9,353	977	30,940	25,773	19,788	14,933	12,950	10,840
$2,000 under $4,000	18,373	32,449	12,591	308	18,373	5,302	21,778	74,425	14,584	48,222	9,186	26,204
$4,000 under $6,000	18,013	40,676	12,593	326	18,013	6,347	21,672	103,742	21,672	84,908	8,995	18,834
$6,000 under $8,000	18,359	72,992	16,475	1,095	18,359	12,751	17,771	129,537	15,919	103,358	9,808	26,179
$8,000 under $10,000												
$10,000 under $15,000	10,577	86,708	10,577	1,544	10,577	17,024	10,145	131,951	9,576	112,579	4,077	19,373
$15,000 under $20,000	4,947	61,677	4,947	1,195	4,947	13,146	4,658	68,674	4,488	51,216	2,994	17,459
$20,000 under $25,000	1,860	32,213	1,860	688	1,860	7,562	1,540	31,312	1,487	25,763	991	5,550
$25,000 under $30,000												
$30,000 under $50,000	844	29,331	844	931	844	10,219	261	6,838	237	5,967	168	871
$50,000 under $100,000	340	19,467	340	726	340	7,973	273	7,994	221	7,187	73	807
$100,000 under $200,000	57	6,420	57	288	57	3,147	37	1,935	37	1,927	2	8
$200,000 or more	12	11,917	12	602	12	6,609	8	379	8	376	1	3
Returns under $5,000	36,744	53,386	17,988	367	36,744	8,391	63,699	147,579	45,353	101,074	25,833	46,504
Returns $5,000 under $10,000	27,354	99,437	25,470	1,364	27,354	16,986	28,565	186,144	26,713	150,551	15,205	35,593
Returns $10,000 under $15,000	10,577	86,708	10,577	1,544	10,577	17,024	10,145	131,951	9,576	112,579	4,077	19,373
Returns $15,000 or more	8,060	161,025	8,060	4,429	8,060	48,656	6,777	117,131	6,478	92,434	4,229	24,698

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ERIE, PENNSYLVANIA										
Total	102,203	[1]795,752	95,979	685,538	55,987	[1]637,060	51,053	537,935	307,766	305,238
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	12,639	13,321	10,783	9,284			(*)	(*)	17,091	16,042
$2,000 under $4,000	18,214	51,178	16,917	47,694	3,631	8,823	(*)	(*)	24,975	24,327
$4,000 under $6,000	15,017	73,979	14,488	68,065			(*)	(*)	32,028	32,028
$6,000 under $8,000	13,319	89,813	13,007	88,514	9,539	66,171	9,304	65,293	44,859	44,859
$8,000 under $10,000	15,493	138,915	14,749	130,222	15,493	138,915	14,749	130,222	71,361	71,361
$10,000 under $15,000	19,748	237,037	19,540	224,300	19,590	235,326	19,540	224,300	84,957	84,957
$15,000 under $20,000	4,598	77,976	4,421	71,538	4,597	77,961	4,421	71,538	19,853	19,665
$20,000 under $25,000	969	20,829	632	12,009	969	20,829	632	12,009	3,926	3,926
$25,000 under $30,000	666	18,450	505	13,560	666	18,450	505	13,560	2,355	2,355
$30,000 under $50,000	1,027	36,473	550	6,386	1,027	36,473	550	6,386	4,190	3,650
$50,000 under $100,000	389	23,752	283	10,111	369	22,505	263	9,166	1,727	1,678
$100,000 under $200,000	87	11,831	73	3,494	71	9,906	62	3,452	355	304
$200,000 or more	8	2,276	7	333	6	1,779	5	328	22	19
Returns under $5,000	39,857	[1]106,010	36,494	97,334	3,011	[1]5,240	697	1,085	66,820	65,123
Returns $5,000 under $10,000	34,854	261,117	33,474	246,473	25,681	208,592	24,378	196,111	123,561	123,561
Returns $10,000 under $15,000	19,748	237,037	19,540	224,300	19,590	235,326	19,540	224,300	84,957	84,957
Returns $15,000 or more	7,744	191,586	6,471	117,431	7,705	187,902	6,438	116,439	32,428	31,597
EVANSVILLE, INDIANA AND KENTUCKY										
Total	81,997	[1]676,348	72,694	558,043	48,538	[1]521,985	43,152	427,341	222,872	216,475
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	23,046	59,409	19,957	50,413	5,264	16,120	-	-	7,487	7,119
$2,000 under $4,000							6,552	22,703	28,881	24,870
$4,000 under $6,000	7,365	36,228	22,937	145,809	13,279	81,120			20,335	20,335
$6,000 under $8,000	18,453	125,330					9,006	60,370	40,864	40,210
$8,000 under $10,000	8,396	72,462	7,671	61,000	6,717	58,301	5,992	46,839	29,394	29,394
$10,000 under $15,000	18,632	227,347	16,917	194,228	17,267	211,095	16,401	191,319	72,582	72,047
$15,000 under $20,000	2,847	48,274	2,594	41,963	2,847	48,274	2,594	41,963	11,615	11,536
$20,000 under $25,000	965	20,672	835	16,537	965	20,672	835	16,537	3,108	3,055
$25,000 under $30,000	900	24,433	730	14,830	900	24,433	730	14,830	3,198	2,692
$30,000 under $50,000	857	32,631	753	22,837	857	32,631	753	22,837	3,443	3,351
$50,000 under $100,000	334	21,935	206	6,868	313	20,555	196	6,391	1,414	1,359
$100,000 under $200,000	69	8,658	59	2,926	69	8,658	59	2,926	281	262
$200,000 or more	7	2,528	6	469	7	2,528	6	469	25	22
Returns under $5,000	26,812	[1]72,830	23,246	65,914	7,375	[1]22,818	6,212	20,769	49,129	44,728
Returns $5,000 under $10,000	30,574	217,040	27,348	191,470	17,938	130,321	15,366	109,301	78,077	77,423
Returns $10,000 under $15,000	18,632	227,347	16,917	194,228	17,267	211,095	16,401	191,319	72,582	72,047
Returns $15,000 or more	5,979	159,131	5,183	106,428	5,958	157,751	5,173	105,952	23,084	22,277

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
ERIE, PENNSYLVANIA												
Total	94,922	499,295	84,514	9,261	94,598	105,313	95,348	682,729	67,891	533,769	49,288	148,961
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	23,740	32,319	-	-	23,416	5,241	10,783	9,233	16,201	48,614	25,987	76,351
$2,000 under $4,000			15,851	361			16,917	47,679				
$4,000 under $6,000	14,940	46,396	12,798	748	14,940	8,552	14,163	68,052				
$6,000 under $8,000	13,319	46,841	13,319	617	13,319	8,206	13,007	88,509	12,682	86,333	10,669	15,242
$8,000 under $10,000	15,441	72,514	15,064	1,133	15,441	12,808	14,696	130,172	14,538	117,106		
$10,000 under $15,000	19,748	153,477	19,748	2,668	19,748	29,383	19,540	222,347	18,434	181,244	10,083	41,104
$15,000 under $20,000	4,598	55,859	4,598	1,063	4,598	11,716	4,421	71,551	4,421	62,055	1,659	9,496
$20,000 under $25,000	969	15,895	969	328	969	3,601	580	11,962	579	11,009	106	953
$25,000 under $30,000	666	15,292	666	357	666	3,929	505	13,560	505	10,244	347	3,316
$30,000 under $50,000	1,027	29,265	1,027	739	1,027	8,103	367	6,363	184	4,630	342	1,734
$50,000 under $100,000	379	19,568	379	682	379	7,476	273	10,006	252	9,354	62	652
$100,000 under $200,000	87	9,863	87	455	87	5,091	67	2,992	67	2,890	7	101
$200,000 or more	8	2,006	8	110	8	1,207	5	275	4	266	2	8
Returns under $5,000	32,638	54,464	22,932	717	32,314	9,322	36,494	97,269	14,211	39,523	22,307	57,746
Returns $5,000 under $10,000	34,802	143,607	34,100	2,142	34,802	25,484	33,096	246,404	29,234	212,554	14,373	33,850
Returns $10,000 under $15,000	19,748	153,477	19,748	2,668	19,748	29,383	19,540	222,347	18,434	181,244	10,083	41,104
Returns $15,000 or more	7,734	147,747	7,734	3,735	7,734	41,123	6,218	116,708	6,012	100,448	2,525	16,260
EVANSVILLE, INDIANA AND KENTUCKY												
Total	76,355	446,571	66,646	8,525	76,096	95,248	72,637	553,603	59,858	454,311	31,614	99,294
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	(*)	(*)	-	-	(*)	(*)	19,957	48,966	13,011	32,173	8,791	16,794
$2,000 under $4,000	21,697	46,433	15,313	558	21,697	7,445						
$4,000 under $6,000							22,937	145,792	17,943	112,204	8,950	33,587
$6,000 under $8,000	18,126	81,736	18,126	1,353	17,958	15,118						
$8,000 under $10,000	8,396	43,040	8,396	700	8,396	7,806	7,671	60,987	7,671	60,660	495	327
$10,000 under $15,000	18,632	149,415	18,632	2,659	18,541	29,157	16,917	192,792	16,224	159,788	9,986	33,005
$15,000 under $20,000	2,847	35,265	2,847	677	2,847	7,294	2,594	40,827	2,594	33,723	1,841	7,104
$20,000 under $25,000	965	16,311	965	339	965	3,723	835	16,536	782	12,739	689	3,797
$25,000 under $30,000	900	19,117	900	429	900	4,704	730	14,795	677	12,210	412	2,585
$30,000 under $50,000	857	25,476	857	678	857	7,431	707	22,746	685	20,930	409	1,817
$50,000 under $100,000	334	18,435	334	667	334	7,332	206	6,778	206	6,688	11	90
$100,000 under $200,000	69	7,484	69	342	69	3,728	59	2,772	55	2,662	15	110
$200,000 or more	7	2,374	7	123	7	1,295	5	468	5	465	1	3
Returns under $5,000	21,497	35,309	11,788	383	21,497	5,447	23,236	64,447	14,694	39,698	10,387	24,749
Returns $5,000 under $10,000	30,247	137,385	30,247	2,228	30,079	25,137	27,348	191,442	23,936	165,407	7,863	26,035
Returns $10,000 under $15,000	18,632	149,415	18,632	2,659	18,541	29,157	16,917	192,792	16,224	159,788	9,986	33,005
Returns $15,000 or more	5,979	124,462	5,979	3,255	5,979	35,506	5,136	104,922	5,004	89,416	3,378	15,506

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FLINT, MICHIGAN										
Total	208,054	[1]1,728,439	191,396	1,481,100	121,565	[1]1,405,857	108,958	1,190,925	611,612	592,622
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	47,440	56,294	45,462	51,848	6,175	14,389			59,563	57,585
$2,000 under $4,000	19,153	56,242	16,761	50,944					37,912	34,314
$4,000 under $6,000	19,321	99,044	12,421	55,777	20,817	118,287	18,745	86,131	60,994	52,877
$6,000 under $8,000	15,187	109,003	14,961	102,104					32,621	30,997
$8,000 under $10,000	40,663	370,856	38,984	352,228	32,372	294,316	30,693	276,060	171,332	169,708
$10,000 under $15,000	41,231	509,108	39,704	465,371	37,867	470,018	36,900	433,605	148,972	147,504
$15,000 under $20,000	18,512	312,855	17,877	289,195	17,909	303,215	17,475	283,130	72,874	72,718
$20,000 under $25,000	3,485	77,182	3,408	67,811	3,485	77,182	3,408	67,811	15,359	15,141
$25,000 under $30,000	824	21,655	798	15,864	767	20,206	741	15,600	2,863	2,808
$30,000 under $50,000	767	30,875	524	9,000	753	30,266	514	8,410	3,429	3,429
$50,000 under $100,000	929	58,321	414	15,861	899	56,241	404	15,211	4,374	4,282
$100,000 under $200,000	85	11,570	57	3,535	74	9,836	54	3,437	337	307
$200,000 or more	39	17,778	21	1,375	29	14,245	20	1,343	132	102
Returns under $5,000	75,886	[1]151,734	65,825	118,913	15,116	[1]51,830	6,681	23,145	125,303	116,479
Returns $5,000 under $10,000	66,296	537,362	62,768	494,176	44,666	372,819	42,761	339,232	237,969	229,852
Returns $10,000 under $15,000	41,231	509,108	39,704	465,371	37,867	470,018	36,900	433,605	148,972	147,504
Returns $15,000 or more	24,641	530,237	23,099	402,640	23,916	511,192	22,616	394,942	99,368	98,787
FORT LAUDERDALE-HOLLYWOOD, FLORIDA										
Total	244,758	[1]2,076,875	193,962	1,440,355	141,797	[1]1,607,050	103,831	1,078,511	638,488	554,308
No adjusted gross income	3,833	[2]23,559	1,737	3,235	3,531	[2]18,308	1,733	3,130	7,825	7,542
Under $2,000	30,844	27,540	25,158	19,903	21,237	54,798	(*)	(*)	47,043	38,681
$2,000 under $4,000	44,768	135,627	34,369	95,450			9,273	23,156	90,588	70,916
$4,000 under $6,000	40,522	197,595	27,666	119,207	18,057	90,356	9,272	28,939	109,426	80,999
$6,000 under $8,000	35,734	247,653	28,394	184,003	20,685	146,543	13,345	81,657	93,540	79,614
$8,000 under $10,000	19,265	173,737	16,928	149,877	15,375	139,330	14,710	129,064	51,305	49,483
$10,000 under $15,000	39,802	492,380	35,181	417,134	34,888	432,962	31,905	378,673	124,753	118,921
$15,000 under $20,000	15,071	263,401	13,458	216,229	13,787	240,413	12,816	207,169	57,394	55,701
$20,000 under $25,000	7,591	167,611	6,081	113,198	7,141	157,489	5,781	106,426	28,899	27,148
$25,000 under $30,000	2,657	71,322	1,871	35,660	2,657	71,322	1,871	35,660	9,460	8,554
$30,000 under $50,000	2,540	99,644	1,632	35,839	2,449	96,612	1,632	35,839	9,854	9,162
$50,000 under $100,000	1,670	111,264	1,173	38,008	1,576	105,443	1,130	36,863	6,670	6,055
$100,000 under $200,000	343	45,036	233	9,802	310	40,932	214	9,086	1,293	1,152
$200,000 or more	118	67,624	81	2,810	104	49,158	74	2,660	438	380
Returns under $5,000	104,130	[1]248,758	78,711	187,849	35,712	[1]86,352	16,823	42,931	207,624	160,914
Returns $5,000 under $10,000	70,836	509,836	55,541	383,826	43,173	326,367	31,585	223,203	192,103	166,321
Returns $10,000 under $15,000	39,802	492,380	35,181	417,134	34,888	432,962	31,905	378,673	124,753	118,921
Returns $15,000 or more	29,990	825,902	24,529	451,546	28,024	761,370	23,518	433,704	114,008	108,152

Adjusted gross income classes	Taxable income: Number of returns	Taxable income: Amount	Surcharge: Number of returns	Surcharge: Amount	Income tax after credits: Number of returns	Income tax after credits: Amount	Form W-2, Wage and Tax Statement—Wages and other compensation: Total: Number of returns	Total: Amount	Reported for men: Number of returns	Reported for men: Amount	Reported for women: Number of returns	Reported for women: Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
FLINT, MICHIGAN												
Total	183,345	1,086,982	143,116	20,513	183,288	232,526	185,958	1,464,065	146,482	1,160,672	88,279	303,393
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	29,220	15,203	-	-	29,220	2,164	42,216	50,180	32,829	54,357	17,857	20,576
$2,000 under $4,000	15,500	26,014	13,341	289	15,500	4,322	16,761	50,748				
$4,000 under $6,000	16,993	43,617	10,499	466	16,993	7,074	10,797	48,220	18,560	104,799	18,383	68,594
$6,000 under $8,000	15,187	70,797	13,392	1,181	15,133	13,433	14,609	99,179				
$8,000 under $10,000	40,586	207,703	40,586	3,429	40,586	38,293	38,982	351,807	35,548	303,829	16,774	47,978
$10,000 under $15,000	41,231	333,539	40,670	5,830	41,228	65,005	39,704	465,467	37,155	375,978	21,231	89,489
$15,000 under $20,000	18,512	221,533	18,512	4,223	18,512	46,447	17,877	288,585	17,598	232,768	10,913	55,817
$20,000 under $25,000	3,485	57,514	3,485	1,186	3,485	13,062	3,408	68,784	3,188	56,156	2,147	12,629
$25,000 under $30,000	824	17,090	824	392	824	4,300	743	15,830	743	9,394	741	6,436
$30,000 under $50,000	767	24,725	767	667	767	7,273	380	5,540	380	5,081	86	459
$50,000 under $100,000	919	46,275	919	1,609	919	17,639	404	14,837	404	13,601	135	1,236
$100,000 under $200,000	82	9,197	82	438	82	4,794	55	3,494	55	3,332	7	162
$200,000 or more	39	13,775	39	803	39	8,720	18	1,254	18	1,238	4	16
Returns under $5,000	53,243	57,806	16,993	364	53,243	8,824	60,956	109,450	34,808	62,878	26,149	46,571
Returns $5,000 under $10,000	64,243	305,528	60,825	5,001	64,189	56,462	62,413	490,824	52,133	400,247	28,866	90,577
Returns $10,000 under $15,000	41,231	333,539	40,670	5,830	41,228	65,005	39,704	465,467	37,155	375,978	21,231	89,489
Returns $15,000 or more	24,628	390,108	24,628	9,317	24,628	102,234	22,885	398,323	22,386	321,568	14,033	76,756
FORT LAUDERDALE-HOLLYWOOD, FLORIDA												
Total	209,528	1,380,555	166,899	29,359	206,121	329,444	187,149	1,418,926	134,007	1,055,454	100,644	363,473
No adjusted gross income	-	-	-	-	-	-	1,714	3,189	1,710	632	1,680	2,557
Under $2,000	10,034	3,064	-	-	10,034	435	25,158	19,607	11,705	7,672	13,453	11,935
$2,000 under $4,000	37,849	61,360	26,756	701	34,504	9,537	31,025	94,358	15,964	46,401	18,405	47,957
$4,000 under $6,000	37,177	93,282	22,829	1,025	37,125	14,422	25,994	115,932	13,925	53,827	17,270	62,105
$6,000 under $8,000	35,734	140,824	28,580	2,081	35,734	24,880	28,394	181,601	21,342	134,752	8,725	46,849
$8,000 under $10,000	19,265	110,402	19,265	1,833	19,265	20,264	16,928	149,776	13,532	110,370	11,176	39,406
$10,000 under $15,000	39,792	338,448	39,792	6,115	39,792	66,990	34,264	410,715	33,163	335,546	17,249	75,169
$15,000 under $20,000	15,067	187,946	15,067	3,662	15,067	40,196	13,058	211,919	12,783	170,195	7,089	41,724
$20,000 under $25,000	7,289	120,365	7,289	2,538	7,289	27,931	6,081	111,285	5,573	84,346	4,170	26,940
$25,000 under $30,000	2,657	56,261	2,657	1,238	2,657	13,618	1,720	35,352	1,709	31,251	762	4,102
$30,000 under $50,000	2,540	78,864	2,540	2,127	2,540	23,389	1,460	35,846	1,335	34,140	376	1,705
$50,000 under $100,000	1,670	91,687	1,670	3,251	1,660	35,602	1,082	36,648	1,012	34,258	231	2,390
$100,000 under $200,000	337	36,963	337	1,683	337	18,372	199	9,325	184	8,707	47	618
$200,000 or more	117	61,089	117	3,105	117	33,808	72	3,373	70	3,357	11	16
Returns under $5,000	69,223	114,462	39,188	1,230	65,878	17,612	73,672	183,141	38,102	86,855	45,606	96,286
Returns $5,000 under $10,000	70,836	294,470	58,242	4,411	70,784	51,925	55,541	381,322	40,076	266,798	25,103	114,524
Returns $10,000 under $15,000	39,792	338,448	39,792	6,115	39,792	66,990	34,264	410,715	33,163	335,546	17,249	75,169
Returns $15,000 or more	29,677	633,174	29,677	17,603	29,667	192,916	23,672	443,747	22,666	366,253	12,686	77,495

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FORT WAYNE, INDIANA										
Total	103,362	[1]796,717	91,818	659,607	47,904	[1]589,726	44,199	484,902	256,244	239,764
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	14,408	11,106	10,397	8,091			-	-	22,103	17,765
$2,000 under $4,000	18,791	50,494	17,112	45,416	16,174	90,854	14,081	75,264	28,494	26,815
$4,000 under $6,000	15,927	76,888	14,081	63,415					32,863	29,506
$6,000 under $8,000	18,954	136,984	18,460	120,396					47,125	43,602
$8,000 under $10,000	6,789	60,004	6,541	55,975	5,958	52,607	5,878	52,383	18,706	18,538
$10,000 under $15,000	16,014	195,147	15,513	181,702	15,164	184,820	14,663	173,742	60,526	60,192
$15,000 under $20,000	7,325	123,893	6,887	111,202	7,245	122,573	6,807	110,856	26,698	25,908
$20,000 under $25,000	796	17,922	584	10,541	796	17,922	584	10,541	4,296	4,190
$25,000 under $30,000	688	18,713	635	15,160	636	17,294	583	14,536	2,596	2,543
$30,000 under $50,000	1,396	53,697	1,233	33,506	1,396	53,697	1,233	33,506	7,027	6,774
$50,000 under $100,000	417	27,267	278	9,452	417	27,267	278	9,452	1,850	1,742
$100,000 under $200,000	96	12,552	71	3,348	94	12,335	69	3,324	392	368
$200,000 or more	29	13,300	24	1,382	22	10,699	21	1,277	100	83
Returns under $5,000	45,495	[1]107,331	36,229	87,584	5,365	[1]14,175	3,686	13,144	74,523	65,097
Returns $5,000 under $10,000	31,106	226,896	30,364	205,731	16,769	128,944	16,275	114,525	78,236	72,867
Returns $10,000 under $15,000	16,014	195,147	15,513	181,702	15,164	184,820	14,663	173,742	60,526	60,192
Returns $15,000 or more	10,747	267,343	9,712	184,590	10,606	261,786	9,575	183,491	42,959	41,608
FORT WORTH, TEXAS										
Total	280,780	[1]2,228,407	259,402	1,933,820	169,330	[1]1,785,871	156,484	1,552,739	767,489	730,773
No adjusted gross income	323	[2]7,869	(*)	(*)	307	[2]6,736	(*)	(*)	1,286	1,182
Under $2,000	49,869	46,953	43,764	39,103	3,085	2,308	1,937	925	66,036	61,484
$2,000 under $4,000	37,620	114,753	33,055	110,633	18,470	58,749	13,905	50,905	85,401	77,996
$4,000 under $6,000	45,601	224,721	43,952	216,325	23,760	121,599	22,792	113,803	126,845	113,837
$6,000 under $8,000	31,269	226,004	30,653	226,578	18,164	132,361	17,548	127,401	97,326	96,985
$8,000 under $10,000	38,854	347,904	35,186	315,586	33,365	299,943	31,388	281,904	109,804	103,424
$10,000 under $15,000	47,947	571,962	46,397	529,494	45,150	539,291	44,033	503,354	170,167	167,424
$15,000 under $20,000	17,977	312,264	17,421	281,323	16,913	293,391	16,606	269,545	70,165	69,350
$20,000 under $25,000	5,141	112,621	4,754	94,637	5,004	109,571	4,627	92,096	19,260	19,045
$25,000 under $30,000	2,375	63,691	1,460	36,879	1,972	52,394	1,322	35,296	7,325	6,751
$30,000 under $50,000	2,484	93,498	1,798	49,346	1,993	77,050	1,466	46,357	8,852	8,591
$50,000 under $100,000	1,017	68,679	632	22,626	887	59,334	556	20,718	3,937	3,737
$100,000 under $200,000	245	33,072	169	6,749	208	28,230	149	5,990	886	798
$200,000 or more	58	20,154	47	2,734	52	18,386	44	2,683	199	169
Returns under $5,000	114,723	[1]273,967	103,152	271,452	32,134	[1]100,186	26,214	98,992	224,071	205,225
Returns $5,000 under $10,000	88,813	678,499	83,572	638,579	65,017	508,039	61,467	477,708	262,627	249,683
Returns $10,000 under $15,000	47,947	571,962	46,397	529,494	45,150	539,291	44,033	503,354	170,167	167,424
Returns $15,000 or more	29,297	703,978	26,281	494,293	27,029	638,355	24,770	472,684	110,624	108,441

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
FORT WAYNE, INDIANA												
Total	85,702	521,611	78,168	10,528	85,702	118,050	89,855	661,155	65,071	507,817	47,898	153,337
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
Under $2,000	(*)	(*)	-	-	(*)	(*)	10,397	8,088	(*)	(*)	8,393	6,422
$2,000 under $4,000	15,433	25,873	15,106	312	15,433	4,320	17,112	45,410	19,119	64,808	13,753	42,983
$4,000 under $6,000	14,081	40,014	12,403	602	14,081	7,189	13,754	62,382				
$6,000 under $8,000	18,954	81,133	17,109	1,317	18,954	15,149	16,782	118,658	13,426	92,893	10,912	35,266
$8,000 under $10,000	6,789	38,958	6,789	655	6,789	7,237	6,541	55,942	6,214	46,441		
$10,000 under $15,000	16,014	130,524	16,014	2,310	16,014	25,475	15,490	182,811	14,807	151,595	8,831	31,216
$15,000 under $20,000	7,325	89,102	7,325	1,699	7,325	18,592	6,967	111,866	6,887	83,217	4,829	28,649
$20,000 under $25,000	796	13,488	796	281	796	3,073	584	10,541	583	8,895	213	1,646
$25,000 under $30,000	688	14,391	688	326	688	3,584	635	15,109	635	11,418	371	3,691
$30,000 under $50,000	1,396	41,265	1,396	1,071	1,396	11,743	1,233	36,524	1,051	33,429	525	3,095
$50,000 under $100,000	417	22,530	417	789	417	8,664	267	9,274	256	9,149	43	125
$100,000 under $200,000	96	10,770	96	504	96	5,522	67	3,185	65	3,021	23	164
$200,000 or more	29	11,871	29	662	29	7,260	24	1,344	22	1,264	5	80
Returns under $5,000	27,835	51,586	22,146	707	27,835	8,997	35,902	86,545	17,440	47,745	18,462	38,800
Returns $5,000 under $10,000	31,106	136,085	29,261	2,178	31,106	25,139	28,686	203,956	23,325	158,085	14,596	45,871
Returns $10,000 under $15,000	16,014	130,524	16,014	2,310	16,014	25,475	15,490	182,811	14,807	151,595	8,831	31,216
Returns $15,000 or more	10,747	203,417	10,747	5,331	10,747	58,438	9,777	187,842	9,499	150,394	6,009	37,449
FORT WORTH, TEXAS												
Total	241,423	1,454,273	189,213	28,503	240,931	322,162	256,690	1,886,510	198,910	1,473,966	134,897	412,547
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	20,817	7,840	-	-	20,817	1,105	43,423	38,486	22,677	20,960	20,746	17,526
$2,000 under $4,000	29,333	43,937	17,629	376	29,332	7,023	32,693	101,625	19,083	57,650	20,332	43,975
$4,000 under $6,000	45,526	107,998	29,807	1,244	45,036	17,750	43,611	224,567	28,856	143,420	21,646	81,147
$6,000 under $8,000	31,269	138,371	28,897	2,231	31,269	24,957	30,653	210,863	27,450	172,718	9,107	38,145
$8,000 under $10,000	37,249	219,579	35,652	3,649	37,249	40,462	34,843	306,038	31,810	246,912	20,418	59,126
$10,000 under $15,000	47,947	385,704	47,946	6,788	47,946	74,741	46,227	524,940	44,652	422,157	28,909	102,784
$15,000 under $20,000	17,977	230,210	17,977	4,534	17,977	49,924	16,810	274,135	16,201	218,333	11,317	55,803
$20,000 under $25,000	5,141	87,757	5,141	1,837	5,141	20,193	4,500	87,787	4,372	78,881	1,631	8,907
$25,000 under $30,000	2,375	53,276	2,375	1,318	2,375	14,498	1,460	35,592	1,449	32,195	392	3,397
$30,000 under $50,000	2,484	74,978	2,484	2,110	2,484	23,146	1,607	49,724	1,551	49,142	164	582
$50,000 under $100,000	1,002	57,584	1,002	2,125	1,002	23,315	574	21,973	542	21,253	139	720
$100,000 under $200,000	245	29,239	245	1,360	245	14,828	151	6,461	134	6,184	34	277
$200,000 or more	58	17,800	58	931	58	10,220	41	2,660	40	2,606	5	53
Returns under $5,000	77,060	108,842	34,830	1,028	77,059	17,441	102,432	272,060	59,700	170,822	51,271	101,238
Returns $5,000 under $10,000	87,134	408,883	77,155	6,471	86,644	73,857	82,888	611,178	70,269	472,393	41,035	138,786
Returns $10,000 under $15,000	47,947	385,704	47,946	6,788	47,946	74,741	46,227	524,940	44,652	422,157	28,909	102,784
Returns $15,000 or more	29,282	550,844	29,282	14,216	29,282	156,123	25,143	478,332	24,289	408,594	13,682	69,739

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FRESNO, CALIFORNIA										
Total	161,487	[1]1,076,258	140,230	905,417	91,338	[1]824,202	78,252	689,681	459,316	435,125
No adjusted gross income	3,173	[2]14,867	525	1,104	1,014	[2]12,037	234	953	7,078	5,291
Under $2,000	28,941	28,800	24,467	23,168	3,731	3,816	1,998	2,748	34,475	32,769
$2,000 under $4,000	33,269	101,831	26,895	84,339	11,762	31,687	5,842	15,586	81,193	67,469
$4,000 under $6,000	20,089	95,085	17,465	86,895	9,562	46,211	8,935	44,528	58,216	56,457
$6,000 under $8,000	23,518	159,102	22,957	150,645	19,384	131,230	19,168	126,490	81,039	81,039
$8,000 under $10,000	17,806	157,359	16,855	140,532	15,937	141,383	15,149	127,486	76,736	75,030
$10,000 under $15,000	22,907	275,279	21,567	249,386	18,931	230,705	17,830	210,476	78,177	75,689
$15,000 under $20,000	6,526	110,155	5,835	94,245	6,313	106,718	5,622	91,721	24,131	23,842
$20,000 under $25,000	2,485	55,583	1,964	37,474	2,378	53,192	1,964	37,474	7,933	7,880
$25,000 under $30,000	991	26,133	775	16,137	947	24,943	775	16,137	4,222	4,074
$30,000 under $50,000	1,386	51,094	692	12,447	1,001	37,602	502	7,037	4,409	3,955
$50,000 under $100,000	326	20,670	180	5,639	314	19,859	180	5,639	1,459	1,406
$100,000 under $200,000	62	7,468	47	2,901	57	6,832	47	2,901	221	201
$200,000 or more	8	2,566	6	505	7	2,061	6	505	27	23
Returns under $5,000	77,389	[1]168,419	63,363	164,201	21,689	[1]46,569	12,726	41,339	156,429	139,159
Returns $5,000 under $10,000	49,407	358,892	45,801	322,482	39,701	295,722	38,600	276,453	182,308	178,896
Returns $10,000 under $15,000	22,907	275,279	21,567	249,386	18,931	230,705	17,830	210,476	78,177	75,689
Returns $15,000 or more	11,784	273,668	9,499	169,347	11,017	251,207	9,096	161,414	42,402	41,381
GARY-HAMMOND-EAST CHICAGO, INDIANA										
Total	217,198	[1]1,844,759	205,556	1,641,143	128,331	[1]1,499,741	121,658	1,340,489	626,069	607,104
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	47,975	49,476	46,994	46,027					59,028	56,696
$2,000 under $4,000	24,859	73,057	21,820	59,422	19,409	64,914	16,865	48,874	46,359	42,348
$4,000 under $6,000	14,647	72,732							32,079	28,723
$6,000 under $8,000	8,941	64,289	20,367	113,421	7,016	49,270			26,392	22,055
$8,000 under $10,000	35,105	307,613	34,725	300,302	23,186	199,956	29,339	241,779	135,966	132,609
$10,000 under $15,000	57,129	691,041	55,271	658,851	51,069	617,879	49,378	590,954	225,872	224,982
$15,000 under $20,000	19,501	328,536	18,878	304,695	18,924	318,247	18,577	300,469	68,383	68,163
$20,000 under $25,000	5,335	113,944	4,782	93,674	5,070	108,441	4,782	93,674	17,674	17,514
$25,000 under $30,000	1,329	35,865	987	18,216	1,329	35,865	987	18,216	5,151	4,990
$30,000 under $50,000	1,288	50,075	1,030	24,486	1,264	49,022	1,030	24,486	4,396	4,339
$50,000 under $100,000	649	43,523	450	16,388	629	42,223	450	16,388	3,047	2,985
$100,000 under $200,000	88	10,806	70	3,456	86	10,541	70	3,456	322	305
$200,000 or more	16	4,666	13	896	14	4,192	12	885	59	55
Returns under $5,000	80,697	[1]155,338	76,103	135,929	14,302	[1]33,584	11,997	22,003	119,529	109,829
Returns $5,000 under $10,000	51,166	410,966	47,972	384,552	35,644	279,747	34,375	269,957	181,636	173,942
Returns $10,000 under $15,000	57,129	691,041	55,271	658,851	51,069	617,879	49,378	590,954	225,872	224,982
Returns $15,000 or more	28,206	587,415	26,210	461,810	27,316	568,531	25,908	457,574	99,032	98,351

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
FRESNO, CALIFORNIA												
Total	130,997	631,182	99,996	11,505	128,760	131,262	137,687	894,315	106,777	665,470	75,138	228,847
No adjusted gross income	-	-	-	-	-	-	525	1,881	472	1,823	55	57
Under $2,000	13,105	4,936	291	1	13,105	691	24,467	22,587	15,646	16,326	8,821	6,261
$2,000 under $4,000	24,175	32,176	13,939	396	22,014	5,236	25,189	73,666	14,265	40,270	12,920	33,396
$4,000 under $6,000	17,702	43,442	14,304	490	17,702	6,960	17,389	86,799	11,981	54,891	11,108	31,908
$6,000 under $8,000	23,518	83,023	19,547	1,190	23,443	14,443	22,946	154,099	22,603	127,197	9,819	26,902
$8,000 under $10,000	17,806	81,555	17,224	1,233	17,806	14,129	16,564	137,109	14,567	110,480	13,691	26,630
$10,000 under $15,000	22,907	181,894	22,907	3,278	22,907	36,052	21,344	248,459	18,599	185,433	11,742	63,026
$15,000 under $20,000	6,526	77,759	6,526	1,491	6,526	16,394	5,835	94,242	5,599	69,707	4,597	24,535
$20,000 under $25,000	2,485	42,540	2,485	901	2,484	9,806	1,961	37,340	1,726	26,437	1,506	10,903
$25,000 under $30,000	991	17,683	991	385	991	4,181	722	16,093	669	12,014	667	4,079
$30,000 under $50,000	1,386	41,851	1,386	1,214	1,386	13,199	544	13,159	462	12,192	159	968
$50,000 under $100,000	326	16,520	326	570	326	6,274	148	5,479	137	5,329	43	151
$100,000 under $200,000	62	5,867	62	253	62	2,765	47	2,897	45	2,872	9	25
$200,000 or more	8	1,936	8	103	8	1,132	6	505	6	499	1	6
Returns under $5,000	47,190	58,716	22,760	631	45,029	9,139	61,581	153,660	38,371	95,010	27,496	58,650
Returns $5,000 under $10,000	49,116	186,416	42,545	2,679	49,041	32,320	45,499	322,481	41,163	255,977	28,918	66,504
Returns $10,000 under $15,000	22,907	181,894	22,907	3,278	22,907	36,052	21,344	248,459	18,599	185,433	11,742	63,026
Returns $15,000 or more	11,784	204,155	11,784	4,915	11,783	53,751	9,263	169,715	8,644	129,048	6,982	40,667
GARY-HAMMOND-EAST CHICAGO, INDIANA												
Total	190,518	1,213,098	155,169	22,968	190,518	258,188	201,818	1,613,689	167,600	1,366,741	82,398	246,947
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	25,503	10,976	(*)	(*)	25,503	1,583	45,316	41,995	26,853	23,345	18,464	18,650
$2,000 under $4,000	21,503	34,624	15,761	413	21,503	5,743	21,820	59,414	13,429	32,600	10,069	26,814
$4,000 under $6,000	14,647	42,596	12,562	573	14,647	7,263						
$6,000 under $8,000	8,425	35,343	8,098	536	8,425	6,247	20,367	112,693	18,362	94,636	7,448	18,057
$8,000 under $10,000	35,105	181,125	31,747	3,023	35,105	34,754	32,720	283,486	27,683	233,675	10,074	49,811
$10,000 under $15,000	57,129	453,516	57,129	8,075	57,129	89,062	55,271	653,039	55,218	601,853	20,530	51,186
$15,000 under $20,000	19,501	247,699	19,501	4,825	19,501	53,142	18,855	304,525	18,752	246,179	12,523	58,346
$20,000 under $25,000	5,335	89,487	5,335	1,892	5,335	20,813	4,782	93,672	4,677	75,165	2,439	18,508
$25,000 under $30,000	1,329	27,691	1,329	615	1,329	6,412	1,040	20,381	987	15,819	742	4,562
$30,000 under $50,000	1,288	39,863	1,288	1,076	1,288	11,760	994	23,373	994	23,373	-	-
$50,000 under $100,000	649	36,353	637	1,272	649	14,128	408	15,742	406	14,955	78	786
$100,000 under $200,000	88	9,516	88	438	88	4,787	63	3,175	59	2,983	23	191
$200,000 or more	16	4,309	16	227	16	2,494	13	885	12	851	6	34
Returns under $5,000	54,533	65,662	22,881	714	54,533	10,774	74,425	131,997	45,892	78,120	30,293	53,877
Returns $5,000 under $10,000	50,650	239,002	46,965	3,834	50,650	44,816	45,967	366,899	40,603	307,442	15,764	59,457
Returns $10,000 under $15,000	57,129	453,516	57,129	8,075	57,129	89,062	55,271	653,039	55,218	601,853	20,530	51,186
Returns $15,000 or more	28,206	454,916	28,194	10,344	28,206	113,536	26,155	461,753	25,887	379,327	15,811	82,427

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GRAND RAPIDS, MICHIGAN										
Total	208,158	[1]1,687,664	191,263	1,401,305	115,929	[1]1,365,370	106,575	1,127,285	578,357	561,158
No adjusted gross income	845	[2]2,166	(*)	(*)	(*)	(*)	(*)	(*)	2,228	2,228
Under $2,000	46,681	51,617	43,083	45,252	7,579	19,056	13,490	48,446	60,318	56,016
$2,000 under $4,000	20,395	57,150	19,504	56,851					32,464	30,840
$4,000 under $6,000	24,336	121,151	21,233	98,956	7,226	36,201			47,362	43,060
$6,000 under $8,000	20,009	139,869	18,203	125,620	14,615	104,340	12,981	91,030	70,338	68,579
$8,000 under $10,000	34,472	310,518	33,647	287,418	27,628	252,933	26,803	230,807	118,006	116,227
$10,000 under $15,000	41,217	503,485	38,524	454,676	38,974	476,663	36,841	435,135	167,431	166,870
$15,000 under $20,000	12,003	204,232	10,678	168,350	11,456	195,097	10,276	162,160	46,434	44,525
$20,000 under $25,000	3,934	87,002	2,743	55,798	3,646	80,931	2,743	55,798	15,939	15,651
$25,000 under $30,000	840	22,677	452	9,541	840	22,677	452	9,541	3,539	3,429
$30,000 under $50,000	2,226	81,089	1,704	46,574	2,082	76,347	1,560	44,519	9,381	9,251
$50,000 under $100,000	975	66,711	707	30,645	904	61,713	677	29,367	4,078	3,761
$100,000 under $200,000	183	23,782	157	9,764	172	22,345	146	9,273	675	573
$200,000 or more	42	20,547	36	2,930	40	19,047	35	2,880	164	148
Returns under $5,000	81,032	[1]165,606	75,240	162,938	11,192	[1]29,711	9,759	35,327	120,549	113,919
Returns $5,000 under $10,000	65,706	512,533	61,022	460,089	46,623	380,839	44,086	343,285	210,167	203,031
Returns $10,000 under $15,000	41,217	503,485	38,524	454,676	38,974	476,663	36,841	435,135	167,431	166,870
Returns $15,000 or more	20,203	506,039	16,477	323,602	19,140	478,158	15,889	313,538	80,210	77,338
GREENSBORO-HIGH POINT, NORTH CAROLINA										
Total	236,279	1,910,062	220,534	1,602,541	115,637	1,450,577	107,842	1,205,294	593,577	576,918
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	40,572	41,469	37,871	38,203	6,777	19,326	11,745	52,835	62,065	59,958
$2,000 under $4,000	37,346	111,672	34,781	116,296					54,806	54,668
$4,000 under $6,000	35,975	172,514	33,756	150,526	7,251	36,059			76,607	73,775
$6,000 under $8,000	32,197	225,739	30,286	214,392	17,697	127,037	17,560	124,556	93,553	90,004
$8,000 under $10,000	19,612	179,503	17,425	157,629	17,235	157,582	15,116	135,076	57,742	54,192
$10,000 under $15,000	47,359	571,707	45,252	536,767	45,021	544,457	43,447	517,339	164,542	162,407
$15,000 under $20,000	12,535	211,411	12,349	179,209	11,667	197,432	11,531	170,220	43,365	42,700
$20,000 under $25,000	3,934	87,634	3,472	65,482	3,573	79,881	3,241	62,298	14,284	13,561
$25,000 under $30,000	1,854	50,469	1,741	39,670	1,846	50,254	1,741	39,670	7,409	7,095
$30,000 under $50,000	3,153	124,507	2,326	57,868	3,023	118,676	2,326	57,868	12,880	12,683
$50,000 under $100,000	1,125	75,137	886	31,550	1,042	69,577	834	31,105	4,198	3,851
$100,000 under $200,000	255	33,134	198	12,261	221	28,201	183	11,812	950	879
$200,000 or more	62	27,782	52	2,552	53	24,575	48	2,468	200	169
Returns under $5,000	98,330	238,905	92,344	237,583	10,846	34,466	8,559	39,813	161,560	159,315
Returns $5,000 under $10,000	67,672	489,376	61,914	439,597	38,345	303,058	35,932	272,701	184,189	174,258
Returns $10,000 under $15,000	47,359	571,707	45,252	536,767	45,021	544,457	43,447	517,339	164,542	162,407
Returns $15,000 or more	22,918	610,074	21,024	388,592	21,425	568,595	19,904	375,441	83,286	80,938

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
GRAND RAPIDS, MICHIGAN												
Total	180,402	1,073,583	145,027	21,119	178,271	237,560	190,516	1,398,081	135,877	1,093,849	106,092	304,228
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
Under $2,000	24,351	10,233	-	-	22,728	1,404	43,083	45,530	13,509	18,639	29,574	26,890
$2,000 under $4,000	18,563	29,394	14,963	366	18,563	4,851	19,504	56,838	14,634	41,068	6,493	15,769
$4,000 under $6,000	21,842	72,115	19,085	1,013	21,412	12,336	20,708	95,212	7,369	33,883	15,487	61,329
$6,000 under $8,000	19,835	76,607	17,089	1,142	19,757	13,542	18,203	125,613	14,956	98,150	10,301	27,463
$8,000 under $10,000	34,395	187,291	32,716	3,116	34,395	34,775	33,647	287,396	31,343	258,683	8,087	28,713
$10,000 under $15,000	41,217	317,048	41,140	5,576	41,217	61,557	38,523	453,871	37,711	368,573	27,107	85,297
$15,000 under $20,000	12,003	144,010	11,848	2,747	12,003	30,426	10,601	171,376	10,245	127,913	6,795	43,464
$20,000 under $25,000	3,934	65,408	3,934	1,393	3,934	15,297	2,743	55,944	2,743	43,873	1,494	12,071
$25,000 under $30,000	840	16,663	840	366	840	4,016	398	9,509	343	8,956	110	553
$30,000 under $50,000	2,226	63,623	2,226	1,630	2,226	17,673	1,671	46,354	1,626	44,322	520	2,032
$50,000 under $100,000	975	54,423	965	1,958	975	21,832	666	29,491	635	29,069	102	421
$100,000 under $200,000	180	19,297	180	884	180	9,726	142	9,399	137	9,241	17	158
$200,000 or more	41	17,471	41	928	41	10,125	35	2,618	34	2,549	5	68
Returns under $5,000	53,531	73,522	25,228	894	51,908	12,208	75,067	161,658	32,154	81,998	44,709	79,660
Returns $5,000 under $10,000	65,455	302,118	58,625	4,743	64,947	54,701	60,670	457,860	50,249	377,355	25,233	80,505
Returns $10,000 under $15,000	41,217	317,048	41,140	5,576	41,217	61,557	38,523	453,871	37,711	368,573	27,107	85,297
Returns $15,000 or more	20,199	380,895	20,034	9,905	20,199	109,095	16,256	324,690	15,763	265,923	9,043	58,767
GREENSBORO-HIGH POINT, NORTH CAROLINA												
Total	208,841	1,258,784	175,063	25,147	208,683	282,181	219,221	1,580,845	153,950	1,110,239	129,159	470,607
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
Under $2,000	16,574	7,672	-	-	16,574	1,086	37,871	38,199	21,296	21,820	16,575	16,379
$2,000 under $4,000	34,532	61,411	30,173	737	34,532	10,028	34,781	116,260	16,431	59,362	20,124	56,897
$4,000 under $6,000	35,674	96,527	26,606	1,361	35,674	17,055	33,756	150,520	15,910	72,245	18,448	78,275
$6,000 under $8,000	32,197	136,681	28,647	2,197	32,197	25,505	30,128	204,793	20,425	127,559	17,404	77,234
$8,000 under $10,000	19,590	118,962	19,521	2,043	19,432	22,221	17,425	157,624	17,425	121,967	11,108	35,658
$10,000 under $15,000	47,359	382,802	47,201	6,751	47,359	73,896	44,431	527,195	43,197	388,641	33,789	138,554
$15,000 under $20,000	12,535	152,084	12,535	2,935	12,535	32,331	12,276	178,896	11,317	133,188	7,913	45,708
$20,000 under $25,000	3,934	62,655	3,934	1,318	3,934	14,451	3,472	64,823	3,240	53,289	2,287	11,534
$25,000 under $30,000	1,854	38,470	1,854	848	1,854	9,336	1,639	39,134	1,496	33,568	714	5,566
$30,000 under $50,000	3,152	92,777	3,152	2,447	3,152	26,898	2,261	57,202	2,152	54,940	478	2,262
$50,000 under $100,000	1,125	59,645	1,125	2,138	1,125	23,363	800	31,373	695	29,312	253	2,062
$100,000 under $200,000	253	26,554	253	1,224	253	13,433	195	12,168	183	11,764	50	404
$200,000 or more	62	22,544	62	1,148	62	12,578	47	2,522	44	2,448	16	74
Returns under $5,000	70,917	117,521	44,673	1,388	70,917	19,490	92,344	237,542	47,342	122,439	46,776	115,103
Returns $5,000 under $10,000	67,650	303,731	60,274	4,950	67,492	56,406	61,756	429,991	44,284	280,650	36,883	149,341
Returns $10,000 under $15,000	47,359	382,802	47,201	6,751	47,359	73,896	44,431	527,195	43,197	388,641	33,789	138,554
Returns $15,000 or more	22,915	454,729	22,915	12,057	22,915	132,390	20,690	386,118	19,127	318,509	11,711	67,608

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GREENVILLE, SOUTH CAROLINA										
Total	107,386	[1]675,224	100,800	595,911	50,139	[1]512,414	46,567	444,291	289,641	281,764
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	31,984	31,748	28,492	27,340	5,108	9,359	9,999	35,861	45,996	43,907
$2,000 under $4,000	14,865	45,784	14,865	43,728					41,962	40,181
$4,000 under $6,000	16,878	81,918	16,505	78,438	6,192	31,783			33,886	32,105
$6,000 under $8,000	15,237	107,406	14,927	106,651	18,888	144,675	18,412	141,471	60,824	60,824
$8,000 under $10,000	7,213	64,240	7,047	61,483					23,451	23,451
$10,000 under $15,000	13,793	169,041	12,719	159,506	13,125	162,033	12,051	151,767	54,122	52,786
$15,000 under $20,000	4,005	66,776	3,581	55,458	3,878	64,467	3,581	55 458	15,717	15,402
$20,000 under $25,000	1,599	35,284	1,458	27,154	1,599	35,284	1,458	27,154	6,605	6,483
$25,000 under $30,000	268	7,636	246	5,453	268	7,636	246	5,453	1,334	1,334
$30,000 under $50,000	839	31,290	697	20,915	716	27,266	574	17,803	3,496	3,416
$50,000 under $100,000	342	23,124	214	7,375	321	21,778	203	7,172	1,444	1,389
$100,000 under $200,000	37	4,899	33	1,732	32	4,227	31	1,732	130	122
$200,000 or more	10	6,279	10	529	6	4,048	6	271	33	32
Returns under $5,000	58,222	[1]127,895	54,049	119,484	7,266	[1]19,026	5,967	15,192	103,715	99,536
Returns $5,000 under $10,000	28,271	203,000	27,793	198,306	22,928	166,650	22,450	162,288	103,045	101,264
Returns $10,000 under $15,000	13,793	169,041	12,719	159,506	13,125	162,033	12,051	151,767	54,122	52,786
Returns $15,000 or more	7,100	175,287	6,239	118,616	6,820	164,706	6,099	115,042	28,759	28,178
HARRISBURG, PENNSYLVANIA										
Total	151,681	[1]1,295,029	139,386	1,088,044	76,377	[1]939,728	70,241	785,575	369,338	349,017
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	24,490	25,512	20,557	18,349	6,855	23,377	14,243	88,799	40,676	33,413
$2,000 under $4,000	12,357	40,064	10,465	32,438					20,102	16,916
$4,000 under $6,000	23,543	118,849	22,769	106,353					29,778	29,778
$6,000 under $8,000	19,485	137,316	16,694	114,231	10,703	77,895			42,797	39,270
$8,000 under $10,000	25,093	221,781	24,171	208,991	16,686	148,425	15,764	139,161	71,514	67,398
$10,000 under $15,000	30,571	369,311	29,940	350,492	26,811	326,349	26,180	307,898	106,271	105,075
$15,000 under $20,000	9,252	158,069	8,931	137,427	8,653	146,876	8,355	131,443	32,148	31,495
$20,000 under $25,000	2,844	62,760	2,729	53,835	2,786	61,381	2,671	53,121	8,678	8,564
$25,000 under $30,000	1,496	41,905	1,102	23,678	1,439	40,324	1,045	23,598	6,536	6,536
$30,000 under $50,000	1,356	51,889	1,083	20,569	1,288	49,233	1,061	20,559	5,994	5,950
$50,000 under $100,000	569	37,691	352	13,869	550	36,722	343	13,563	2,434	2,256
$100,000 under $200,000	123	15,416	96	5,048	115	14,369	93	4,801	465	434
$200,000 or more	22	16,560	19	1,332	21	16,347	18	1,320	85	72
Returns under $5,000	50,269	[1]123,213	43,725	106,756	6,813	[1]18,858	4,663	13,994	80,317	69,868
Returns $5,000 under $10,000	55,179	418,214	51,409	375,039	27,901	229,268	25,812	215,278	126,410	118,767
Returns $10,000 under $15,000	30,571	369,311	29,940	350,492	26,811	326,349	26,180	307,898	106,271	105,075
Returns $15,000 or more	15,662	384,290	14,312	255,757	14,852	365,251	13,586	248,405	56,340	55,307

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
GREENVILLE, SOUTH CAROLINA												
Total	86,764	390,397	65,164	7,138	86,764	82,574	100,648	591,452	67,156	413,530	60,822	177,925
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
Under $2,000	14,247	5,715	-	-	14,247	844	28,492	27,423	14,247	14,979	14,245	12,444
$2,000 under $4,000	12,466	16,100	7,123	187	12,466	2,712	14,865	43,728	5,961	15,309	10,994	28,420
$4,000 under $6,000	16,876	45,322	16,813	547	16,876	7,714	16,505	78,399	9,214	29,988	10,853	48,411
$6,000 under $8,000	15,235	51,482	13,454	741	15,235	8,928	14,927	106,000	12,465	80,128	7,804	25,872
$8,000 under $10,000	7,213	39,542	7,047	669	7,213	7,497	7,047	61,479	6,676	51,012	4,716	10,468
$10,000 under $15,000	13,627	107,563	13,627	1,884	13,627	20,753	12,719	157,073	12,719	122,078	9,005	34,995
$15,000 under $20,000	4,005	45,170	4,005	848	4,005	9,338	3,581	55,615	3,457	40,955	2,590	14,660
$20,000 under $25,000	1,599	24,848	1,599	505	1,599	5,563	1,336	26,387	1,242	23,965	434	2,422
$25,000 under $30,000	268	4,930	268	106	268	1,170	246	4,902	246	4,805	123	97
$30,000 under $50,000	839	22,796	839	588	839	6,463	697	20,847	697	20,843	21	4
$50,000 under $100,000	342	18,302	342	651	342	7,073	191	7,235	191	7,154	33	81
$100,000 under $200,000	37	3,552	37	158	37	1,728	27	1,707	27	1,681	2	27
$200,000 or more	10	5,075	10	254	10	2,791	9	520	8	496	2	24
Returns under $5,000	37,770	52,567	18,117	611	37,770	8,964	54,049	119,554	27,338	56,846	30,582	62,708
Returns $5,000 under $10,000	28,267	105,595	26,320	1,533	28,267	18,731	27,793	197,613	21,231	134,706	18,030	62,907
Returns $10,000 under $15,000	13,627	107,563	13,627	1,884	13,627	20,753	12,719	157,073	12,719	122,078	9,005	34,995
Returns $15,000 or more	7,100	124,673	7,100	3,110	7,100	34,125	6,087	117,215	5,868	99,901	3,205	17,314
HARRISBURG, PENNSYLVANIA												
Total	134,468	908,065	121,456	18,057	134,034	201,355	138,537	1,075,485	105,427	802,326	72,539	273,163
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	8,464	3,277	-	-	8,407	466	20,557	20,092	15,887	27,883	15,135	24,645
$2,000 under $4,000	11,815	22,055	8,628	289	11,438	3,666	10,465	32,435				
$4,000 under $6,000	23,378	85,439	22,295	1,363	23,378	15,859	22,769	104,736	12,600	51,770	12,227	52,966
$6,000 under $8,000	19,485	92,849	19,321	1,549	19,485	17,429	16,694	114,209	12,955	80,923	7,535	33,287
$8,000 under $10,000	25,093	150,902	24,979	2,646	25,093	29,196	24,171	209,175	22,376	179,173	10,368	30,002
$10,000 under $15,000	30,571	251,415	30,571	4,519	30,571	49,847	29,403	341,826	28,234	266,333	17,461	75,494
$15,000 under $20,000	9,252	118,798	9,252	2,344	9,252	25,730	8,931	136,920	8,432	99,457	6,520	37,463
$20,000 under $25,000	2,844	49,687	2,844	1,054	2,844	11,604	2,728	53,095	2,728	38,657	2,264	14,438
$25,000 under $30,000	1,496	33,024	1,496	765	1,496	8,416	1,190	23,558	1,044	20,867	406	2,691
$30,000 under $50,000	1,356	42,038	1,356	1,136	1,356	12,460	748	20,356	748	19,602	145	754
$50,000 under $100,000	569	31,648	569	1,108	569	12,457	299	12,507	299	12,429	10	78
$100,000 under $200,000	123	13,158	123	596	123	6,550	89	4,198	89	4,145	10	53
$200,000 or more	22	13,775	22	688	22	7,675	15	952	14	940	1	13
Returns under $5,000	33,056	67,216	20,400	938	32,622	11,665	43,725	107,869	19,724	37,596	26,059	70,273
Returns $5,000 under $10,000	55,179	287,306	54,823	4,908	55,179	54,951	51,409	374,205	44,115	302,300	19,663	71,906
Returns $10,000 under $15,000	30,571	251,415	30,571	4,519	30,571	49,847	29,403	341,826	28,234	266,333	17,461	75,494
Returns $15,000 or more	15,662	302,128	15,662	7,690	15,662	84,892	14,000	251,586	13,354	196,096	9,356	55,490

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
HARTFORD, CONNECTICUT										
Total	259,745	[1]2,305,275	235,656	1,852,456	127,633	[1]1,713,355	112,788	1,370,854	617,086	585,557
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	45,775	36,292	45,775	39,485	(*)	(*)			55,949	55,945
$2,000 under $4,000	34,486	104,216	25,571	75,658	9,248	30,218	7,883	37,449	58,030	46,253
$4,000 under $6,000	32,262	163,950	26,378	131,977	7,872	39,430			60,464	52,052
$6,000 under $8,000	25,201	173,898	25,201	152,105	9,887	69,914	9,887	49,229	53,630	51,894
$8,000 under $10,000	37,267	331,558	34,587	292,058	25,316	223,617	24,318	207,777	98,500	97,755
$10,000 under $15,000	48,732	602,090	46,173	531,670	41,098	514,032	39,701	463,641	156,431	150,760
$15,000 under $20,000	18,983	319,916	17,415	276,603	18,412	310,873	17,211	273,515	67,812	66,507
$20,000 under $25,000	7,870	173,004	7,286	143,153	7,337	161,388	6,887	137,594	31,740	31,368
$25,000 under $30,000	2,639	71,440	2,406	49,591	2,506	67,964	2,273	46,931	8,337	7,936
$30,000 under $50,000	4,297	159,797	3,170	92,811	3,945	146,229	3,036	91,551	16,586	15,994
$50,000 under $100,000	1,658	111,181	1,217	50,216	1,469	99,328	1,138	46,986	6,667	6,279
$100,000 under $200,000	280	37,927	216	12,579	248	33,513	197	11,836	1,036	952
$200,000 or more	76	25,253	55	3,487	65	21,825	52	3,291	277	238
Returns under $5,000	93,068	[1]191,919	80,603	156,541	13,149	[1]41,916	4,220	17,659	140,945	124,133
Returns $5,000 under $10,000	82,142	612,748	77,115	535,803	39,404	316,287	38,073	277,851	187,255	181,410
Returns $10,000 under $15,000	48,732	602,090	46,173	531,670	41,098	514,032	39,701	463,641	156,431	150,760
Returns $15,000 or more	35,803	898,518	31,765	628,441	33,982	841,120	30,794	611,703	132,455	129,274
HONOLULU, HAWAII										
Total	220,925	[1]1,871,282	205,080	1,566,735	105,625	[1]1,465,711	102,316	1,221,633	567,407	554,466
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	52,630	47,176	43,583	38,430	-	-	-	-	58,441	54,083
$2,000 under $4,000	33,623	98,626	31,498	90,276	9,343	37,071	8,612	32,588	52,986	50,754
$4,000 under $6,000	19,963	95,916	18,451	87,518					51,545	50,092
$6,000 under $8,000	22,840	153,742	22,840	147,091	14,916	100,633	14,916	95,932	72,875	72,875
$8,000 under $10,000	13,979	127,691	13,792	121,367	12,137	110,002	12,009	104,366	49,216	47,700
$10,000 under $15,000	41,991	514,114	41,505	468,412	35,275	436,064	34,930	400,435	144,348	142,793
$15,000 under $20,000	20,256	344,026	19,892	317,101	19,089	324,546	18,848	301,454	76,943	76,707
$20,000 under $25,000	8,449	184,464	7,605	147,477	8,130	177,763	7,414	143,641	33,455	32,691
$25,000 under $30,000	3,689	100,529	3,470	74,478	3,498	95,571	3,279	72,016	13,231	12,785
$30,000 under $50,000	2,056	76,652	1,340	31,100	1,949	72,039	1,287	29,835	8,651	8,543
$50,000 under $100,000	1,162	78,214	886	33,467	1,038	69,545	817	31,564	4,633	4,441
$100,000 under $200,000	221	28,773	170	8,088	198	25,855	162	7,914	857	792
$200,000 or more	57	22,508	41	1,800	43	17,771	35	1,758	191	175
Returns under $5,000	97,150	[1]191,337	84,464	168,151	7,872	[1]28,010	7,139	24,881	144,525	136,482
Returns $5,000 under $10,000	45,894	330,664	45,707	316,660	28,533	218,547	28,405	208,134	140,573	139,057
Returns $10,000 under $15,000	41,991	514,114	41,505	468,412	35,275	436,064	34,930	400,435	144,348	142,793
Returns $15,000 or more	35,890	835,166	33,404	613,511	33,945	783,090	31,842	588,181	137,961	136,134

Adjusted gross income classes	Taxable income: Number of returns	Taxable income: Amount	Surcharge: Number of returns	Surcharge: Amount	Income tax after credits: Number of returns	Income tax after credits: Amount	Form W-2, Wage and Tax Statement—Wages and other compensation: Total: Number of returns	Total: Amount	Reported for men: Number of returns	Reported for men: Amount	Reported for women: Number of returns	Reported for women: Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
HARTFORD, CONNECTICUT												
Total	219,135	1,607,395	193,336	33,539	217,275	373,310	233,833	1,839,219	165,875	1,385,276	127,011	453,944
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	13,793	7,016	(*)	(*)	12,110	981	45,775	39,431	22,207	21,949	23,568	17,482
$2,000 under $4,000	30,457	48,173	20,191	608	30,457	8,134	25,571	75,612	13,792	37,678	13,794	37,934
$4,000 under $6,000	28,565	99,895	26,073	1,535	28,393	18,021	27,729	135,113	17,634	85,936	13,631	49,177
$6,000 under $8,000	25,191	112,762	22,763	1,854	25,191	21,100	21,836	141,031	9,554	59,253	13,000	81,778
$8,000 under $10,000	37,267	228,345	37,267	3,910	37,267	43,340	34,485	290,969	29,265	232,688	17,328	58,282
$10,000 under $15,000	48,151	417,809	47,979	7,560	48,151	83,271	46,753	533,142	42,822	432,058	26,420	101,084
$15,000 under $20,000	18,902	233,251	18,902	4,487	18,902	49,373	17,394	276,834	17,067	216,586	11,379	60,248
$20,000 under $25,000	7,870	127,066	7,870	2,669	7,868	29,375	7,152	141,513	6,812	113,576	4,882	27,938
$25,000 under $30,000	2,639	57,504	2,636	1,329	2,636	14,626	2,406	50,132	2,299	39,942	1,468	10,189
$30,000 under $50,000	4,297	130,532	4,287	3,551	4,297	38,955	3,170	92,557	2,908	85,048	1,202	7,510
$50,000 under $100,000	1,648	92,008	1,648	3,398	1,648	37,246	1,139	48,555	1,109	46,803	289	1,752
$100,000 under $200,000	280	32,023	280	1,505	280	16,485	182	10,738	170	10,215	41	523
$200,000 or more	75	21,011	75	1,130	75	12,403	45	2,608	44	2,585	5	22
Returns under $5,000	53,473	82,721	30,791	1,017	51,790	14,073	82,276	161,575	41,877	84,131	44,268	77,444
Returns $5,000 under $10,000	81,800	413,471	78,868	6,893	81,628	77,503	73,316	521,564	50,767	354,332	37,057	167,232
Returns $10,000 under $15,000	48,151	417,809	47,979	7,560	48,151	83,271	46,753	533,142	42,822	432,058	26,420	101,084
Returns $15,000 or more	35,711	693,395	35,698	18,068	35,706	198,464	31,488	622,936	30,409	514,756	19,266	108,182
HONOLULU, HAWAII												
Total	186,308	1,218,066	154,050	24,271	186,308	272,372	204,820	1,566,305	154,606	1,135,548	109,800	430,758
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	20,337	9,681	-	-	20,337	1,383	43,583	38,712	23,244	23,360	20,339	15,352
$2,000 under $4,000	32,762	55,352	26,149	655	32,762	9,054	31,498	90,267	24,234	63,011	10,169	27,256
$4,000 under $6,000	18,511	53,232	17,031	763	18,511	9,420	18,451	87,514	5,020	23,244	16,337	64,270
$6,000 under $8,000	22,840	91,099	19,605	1,380	22,840	16,628	22,840	151,676	19,215	122,779	7,983	28,897
$8,000 under $10,000	13,979	80,824	13,979	1,359	13,979	15,046	13,733	121,037	13,403	81,126	7,593	39,911
$10,000 under $15,000	41,991	335,822	41,425	6,033	41,991	66,578	41,505	463,204	38,139	360,178	23,874	103,026
$15,000 under $20,000	20,256	234,720	20,256	4,498	20,256	49,541	19,833	317,720	18,712	231,204	14,786	86,517
$20,000 under $25,000	8,449	131,574	8,449	2,693	8,449	29,521	7,605	148,026	7,506	111,609	5,257	36,417
$25,000 under $30,000	3,689	72,462	3,689	1,595	3,689	17,192	3,470	76,059	3,022	55,629	2,359	20,430
$30,000 under $50,000	2,056	57,252	2,029	1,442	2,056	16,001	1,312	31,522	1,196	25,646	779	5,876
$50,000 under $100,000	1,162	58,376	1,162	2,040	1,162	22,470	808	31,432	739	29,121	273	2,311
$100,000 under $200,000	221	22,189	221	997	221	10,865	148	7,528	146	7,104	41	424
$200,000 or more	55	15,483	55	816	55	8,673	32	1,506	28	1,452	9	54
Returns under $5,000	62,535	86,491	34,132	929	62,535	14,069	84,459	168,394	49,263	92,495	39,555	75,899
Returns $5,000 under $10,000	45,894	203,698	42,632	3,228	45,894	37,462	45,648	320,914	35,855	221,110	22,867	99,804
Returns $10,000 under $15,000	41,991	335,822	41,425	6,033	41,991	66,578	41,505	463,204	38,139	360,178	23,874	103,026
Returns $15,000 or more	35,888	592,056	35,861	14,080	35,888	154,264	33,208	613,793	31,349	461,765	23,504	152,029

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
HOUSTON, TEXAS										
Total	691,912	[1]5,896,923	627,958	4,877,756	402,235	[1]4,807,638	363,981	4,006,483	1,915,700	1,844,213
No adjusted gross income	2,861	[2]42,676	1,260	13,339	1,499	[2]36,026	645	6,425	8,206	7,746
Under $2,000	147,828	135,212	127,551	111,393	10,388	14,763	4,869	7,663	204,668	187,484
$2,000 under $4,000	91,427	269,992	83,030	237,450	29,613	94,522	24,559	74,039	188,104	171,207
$4,000 under $6,000	64,907	329,576	54,457	276,839	33,938	173,205	23,876	123,860	189,348	172,599
$6,000 under $8,000	70,331	481,602	61,603	406,373	45,984	315,174	39,054	254,590	205,079	197,526
$8,000 under $10,000	87,528	785,467	86,229	749,270	71,645	643,332	70,369	624,693	314,951	313,099
$10,000 under $15,000	141,142	1,725,636	136,234	1,635,861	129,484	1,582,033	126,551	1,524,658	495,724	490,768
$15,000 under $20,000	49,625	840,807	47,371	752,341	47,167	799,130	46,000	731,806	177,672	177,078
$20,000 under $25,000	15,913	353,936	14,316	277,156	13,862	308,153	12,747	254,457	55,531	54,268
$25,000 under $30,000	6,803	185,372	6,171	131,965	6,572	178,973	6,034	130,406	26,033	25,581
$30,000 under $50,000	8,616	324,914	6,367	157,532	7,694	288,811	6,144	152,547	31,719	29,369
$50,000 under $100,000	3,659	244,022	2,480	86,492	3,274	219,376	2,311	81,632	13,834	13,115
$100,000 under $200,000	922	121,303	628	29,056	816	107,915	577	27,726	3,567	3,280
$200,000 or more	350	141,760	261	12,689	299	118,277	245	11,981	1,264	1,093
Returns under $5,000	268,188	[1]480,167	232,511	456,161	56,775	[1]142,429	39,949	134,867	477,171	437,034
Returns $5,000 under $10,000	196,694	1,479,006	181,619	1,338,502	136,292	1,062,541	123,423	956,404	633,185	612,627
Returns $10,000 under $15,000	141,142	1,725,636	136,234	1,635,861	129,484	1,582,033	126,551	1,524,658	495,724	490,768
Returns $15,000 or more	85,888	2,212,114	77,594	1,447,232	79,684	2,020,635	74,058	1,390,556	309,620	303,784
HUNTINGTON-ASHLAND, WEST VIRGINIA, KENTUCKY, AND OHIO										
Total	76,397	[1]633,979	70,748	540,346	53,278	[1]540,505	49,349	466,170	229,785	221,361
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	11,754	13,274	11,204	11,965	9,583	29,244	7,172	17,889	25,322	24,954
$2,000 under $4,000	14,612	46,175	12,382	35,071					26,284	23,118
$4,000 under $6,000									6,741	5,998
$6,000 under $8,000	13,283	86,823	12,907	90,225	11,568	75,362	11,192	78,764	41,915	39,874
$8,000 under $10,000	11,742	109,887	11,664	107,113	9,355	87,575	9,277	84,405	40,228	40,228
$10,000 under $15,000	19,040	228,015	17,564	201,195	17,024	205,213	16,696	190,835	66,890	65,418
$15,000 under $20,000	3,165	53,354	2,795	46,293	3,165	53,354	2,795	46,293	11,098	10,944
$20,000 under $25,000	1,011	23,288	828	14,813	828	18,908	828	14,813	4,062	3,651
$25,000 under $30,000	606	16,138	551	14,207	606	16,138	551	14,207	2,109	2,109
$30,000 under $50,000	713	26,656	556	10,114	713	26,656	556	10,114	3,432	3,432
$50,000 under $100,000	331	20,708	259	7,112	309	19,490	248	6,762	1,314	1,272
$100,000 under $200,000	40	4,729	29	1,570	37	4,356	26	1,471	182	165
$200,000 or more	11	5,293	8	623	9	4,554	7	572	28	27
Returns under $5,000	25,208	[1]52,042	22,732	41,848	8,417	[1]21,853	6,318	12,701	54,622	50,391
Returns $5,000 under $10,000	26,272	203,757	25,426	202,571	22,170	169,984	21,324	168,402	86,048	83,952
Returns $10,000 under $15,000	19,040	228,015	17,564	201,195	17,024	205,213	16,696	190,835	66,890	65,418
Returns $15,000 or more	5,877	150,165	5,026	94,732	5,667	143,456	5,011	94,230	22,225	21,600

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
HOUSTON, TEXAS												
Total	569,462	3,948,995	480,605	82,742	567,025	926,144	616,716	4,783,072	504,825	3,882,214	267,263	900,863
No adjusted gross income	-	-	-	-	-	-	1,170	12,903	1,078	11,311	183	1,593
Under $2,000	48,392	23,659	2,157	5	48,392	3,352	123,592	106,498	84,991	78,403	38,601	28,096
$2,000 under $4,000	78,020	123,592	52,822	1,383	77,523	19.630	82,837	235,171	53,128	143,594	41,468	91,577
$4,000 under $6,000	60,690	169,195	48,480	2,162	58,799	28,578	52,658	266,255	37,304	192,623	15,712	73,632
$6,000 under $8,000	69,888	290,073	65,909	4,415	69,888	52,390	59,751	388,088	48,794	299,634	22,705	88,455
$8,000 under $10,000	85,700	483,418	85,128	8,155	85,698	90,637	85,970	732,383	74,220	587,964	43,201	144,419
$10,000 under $15,000	141,142	1,177,537	140,575	21,215	141,116	233,600	134,882	1,613,598	131,163	1,354,921	66,516	258,677
$15,000 under $20,000	49,614	601,304	49,527	11,611	49,611	127,601	47,121	751,052	46,272	604,717	27,190	146,336
$20,000 under $25,000	15,743	269,316	15,743	5,909	15,743	64,954	14,093	274,564	13,763	235,676	6,894	38,888
$25,000 under $30,000	6,801	143,995	6,801	3,270	6,798	35,877	5,865	127,630	5,681	111,916	2,457	15,715
$30,000 under $50,000	8,611	264,469	8,611	7,349	8,611	80,636	5,829	154,881	5,633	145,066	1,793	9,815
$50,000 under $100,000	3,616	198,596	3,607	7,217	3,604	78,984	2,242	82,368	2,122	79,906	431	2,462
$100,000 under $200,000	910	97,222	910	4,460	907	48,665	500	26,603	479	25,832	83	771
$200,000 or more	335	106,619	335	5,591	335	61,240	206	11,078	197	10,651	29	427
Returns under $5,000	150,437	200,792	72,029	1,953	148,138	31,727	228,269	447,976	150,679	285,540	89,440	162,436
Returns $5,000 under $10,000	192,253	889,145	182,467	14,168	192,162	162,860	177,709	1,293,323	148,836	1,027,989	72,430	265,334
Returns $10,000 under $15,000	141,142	1,177,537	140,575	21,215	141,116	233,600	134,882	1,613,598	131,163	1,354,921	66,516	258,677
Returns $15,000 or more	85,630	1,681,521	85,534	45,407	85,609	497,956	75,856	1,428,176	74,147	1,213,764	38,877	214,412
HUNTINGTON-ASHLAND, WEST VIRGINIA, KENTUCKY, AND OHIO												
Total	66,757	424,374	57,986	8,191	66,757	92,288	69,747	531,709	64,862	461,297	21,450	70,412
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
Under $2,000	16,815	22,006	8,386	190	5,440	463	11,204	11,963	9,391	8,996	(*)	(*)
$2,000 under $4,000					11,375	3,034	12,056	33,374	9,900	22,929	4,943	13,047
$4,000 under $6,000	13,283	51,926	12,941	760	13,283	9,087	12,565	87,358	12,070	84,756		
$6,000 under $8,000	11,742	69,224	11,742	1,205	11,742	13,282	11,664	107,104	11,609	95,223	4,486	11,881
$8,000 under $10,000	19,040	160,404	19,040	2,866	19,040	31,586	17,343	197,820	17,118	167,822	8,093	29,998
$10,000 under $15,000	3,165	40,437	3,165	779	3,165	8,554	2,795	46,127	2,795	35,599	1,861	10,528
$15,000 under $20,000	1,011	18,211	1,011	415	1,011	4,561	770	14,537	660	13,352	165	1,185
$20,000 under $25,000	606	13,828	606	321	606	3,538	550	14,209	550	14,209	-	-
$25,000 under $30,000	713	21,703	713	579	713	6,371	535	10,094	535	10,094	-	-
$30,000 under $50,000	331	17,606	331	631	331	6,902	228	6,951	200	6,259	79	692
$50,000 under $100,000	40	4,149	40	186	40	2,064	29	1,511	26	1,403	9	108
$100,000 under $200,000	11	4,880	11	259	11	2,846	7	616	7	610	1	5
$200,000 or more												
Returns under $5,000	15,568	19,076	7,646	166	15,568	3,038	22,406	40,149	18,780	29,208	5,576	10,941
Returns $5,000 under $10,000	26,272	124,080	25,423	1,989	26,272	22,828	25,084	199,695	24,191	182,740	5,666	16,955
Returns $10,000 under $15,000	19,040	160,404	19,040	2,866	19,040	31,586	17,343	197,820	17,118	167,822	8,093	29,998
Returns $15,000 or more	5,877	120,814	5,877	3,169	5,877	34,834	4,914	94,045	4,773	81,526	2,115	12,519

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
INDIANAPOLIS, INDIANA										
Total	423,227	[1]3,440,995	392,297	2,927,855	209,553	[1]2,650,899	192,916	2,211,901	1,076,187	1,026,065
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	83,102	82,693	72,888	65,603					124,456	102,746
$2,000 under $4,000	73,130	216,887	65,257	185,622	14,951	39,155	9,595	16,435	103,783	112,745
$4,000 under $6,000	48,817	250,547	46,685	233,691	14,674	77,063	13,117	68,370	98,145	89,468
$6,000 under $8,000	41,444	278,988	40,243	265,387	26,337	179,094	25,136	165,764	123,510	123,510
$8,000 under $10,000	41,104	376,965	39,378	353,996	27,268	252,544	25,622	232,664	113,323	112,262
$10,000 under $15,000	82,739	993,986	79,617	928,274	75,120	904,986	72,245	847,691	309,778	306,849
$15,000 under $20,000	32,255	557,976	30,869	501,655	31,320	541,641	30,394	494,326	103,340	101,079
$20,000 under $25,000	9,638	210,777	8,872	173,471	9,267	202,520	8,554	170,882	38,968	38,650
$25,000 under $30,000	3,841	106,106	3,073	69,075	3,788	104,763	3,073	69,075	14,234	13,229
$30,000 under $50,000	4,472	165,820	3,559	88,928	4,313	160,970	3,400	86,263	16,396	15,894
$50,000 under $100,000	1,808	121,169	1,282	42,222	1,696	113,981	1,217	41,075	7,428	7,011
$100,000 under $200,000	301	40,154	225	11,716	278	36,879	216	11,180	1,176	1,070
$200,000 or more	109	46,174	85	6,429	99	41,883	83	6,390	389	346
Returns under $5,000	177,750	[1]387,124	158,073	334,653	21,169	[1]61,020	14,416	37,053	289,840	254,050
Returns $5,000 under $10,000	110,314	811,710	106,642	771,430	62,503	482,255	59,318	447,964	294,638	287,887
Returns $10,000 under $15,000	82,739	993,986	79,617	928,274	75,120	904,986	72,245	847,691	309,778	306,849
Returns $15,000 or more	52,424	1,248,175	47,965	893,496	50,761	1,202,637	46,937	879,191	181,931	177,279
JACKSON, MISSISSIPPI										
Total	83,783	[1]614,800	76,852	517,132	45,505	[1]511,447	40,278	412,321	232,424	222,996
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	22,841	20,310	21,778	27,448					45,451	44,034
$2,000 under $4,000	18,650	65,528	16,604	57,423	7,821	17,686	13,069	62,257	35,275	33,272
$4,000 under $6,000	10,508	74,997	10,005	72,254	7,211	53,124			30,033	29,984
$6,000 under $8,000	13,116	117,029	11,319	100,797	12,761	114,101	10,964	100,467	54,569	49,270
$8,000 under $10,000	9,541	116,903	9,322	111,994	8,864	109,591	8,645	105,571	32,111	32,111
$10,000 under $15,000	5,121	84,190	5,018	77,722	4,909	80,868	4,806	74,675	19,306	19,306
$15,000 under $20,000	896	19,996	748	15,361	896	19,996	748	15,361	3,185	3,136
$20,000 under $25,000	1,074	28,834	803	14,845	1,074	28,834	803	14,845	3,782	3,632
$25,000 under $30,000	1,264	51,813	880	26,595	1,243	51,166	880	26,595	5,771	5,751
$30,000 under $50,000	451	28,813	296	9,582	441	28,265	296	9,582	1,744	1,658
$50,000 under $100,000	57	6,696	39	2,140	55	6,459	37	2,118	202	190
$100,000 under $200,000	8	2,952	6	315	8	2,952	6	315	35	33
$200,000 or more	39,724	[1]72,178	36,414	76,299	8,022	[1]15,981	6,385	14,935	78,538	74,777
Returns under $5,000	25,647	202,425	23,326	182,278	19,993	167,335	17,672	148,324	87,750	82,402
Returns $5,000 under $10,000	9,541	116,903	9,322	111,994	8,864	109,591	8,645	105,571	32,111	32,111
Returns $10,000 under $15,000	8,871	223,295	7,790	146,561	8,626	218,539	7,576	143,492	34,025	33,706

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
INDIANAPOLIS, INDIANA												
Total	362,348	2,332,695	308,192	46,562	360,669	521,973	387,540	2,896,528	288,853	2,153,168	200,735	743,365
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	31,850	20,090	(*)	(*)	31,850	2,912	71,210	65,505	44,300	47,869	26,910	17,637
$2,000 under $4,000	64,807	103,692	49,168	1,226	64,807	17,078	64,603	180,860	35,900	88,501	30,381	92,359
$4,000 under $6,000	48,206	162,637	43,410	2,539	46,528	28,245	46,358	233,049	24,159	127,262	24,539	105,788
$6,000 under $8,000	41,421	161,979	36,384	2,359	41,421	28,854	40,243	265,341	27,999	160,302	24,402	105,039
$8,000 under $10,000	41,104	248,421	40,937	4,370	41,104	48,382	39,378	354,152	37,046	309,708	17,599	44,444
$10,000 under $15,000	82,738	666,809	82,715	11,908	82,737	131,114	77,721	905,284	73,513	709,438	46,482	195,846
$15,000 under $20,000	32,056	421,117	32,056	8,217	32,056	90,467	30,868	501,268	29,477	375,934	21,716	125,335
$20,000 under $25,000	9,638	159,396	9,638	3,357	9,638	36,927	8,847	171,487	8,477	132,774	5,991	38,713
$25,000 under $30,000	3,841	81,360	3,841	1,841	3,841	20,235	3,020	68,511	2,912	59,444	1,350	9,067
$30,000 under $50,000	4,472	138,288	4,472	3,680	4,472	40,480	3,489	88,316	3,341	81,498	1,057	6,818
$50,000 under $100,000	1,808	101,161	1,808	3,660	1,808	40,032	1,249	43,719	1,184	42,011	252	1,709
$100,000 under $200,000	301	33,844	301	1,566	301	17,096	210	11,590	202	11,075	41	515
$200,000 or more	106	33,901	106	1,836	106	20,151	82	5,661	81	5,596	11	66
Returns under $5,000	117,108	183,001	70,184	2,138	117,108	30,551	155,412	329,668	87,670	171,944	69,918	157,724
Returns $5,000 under $10,000	110,280	513,818	103,071	8,359	108,602	94,920	106,642	771,024	81,996	563,453	53,917	207,571
Returns $10,000 under $15,000	82,738	666,809	82,715	11,908	82,737	131,114	77,721	905,284	73,513	709,438	46,482	195,846
Returns $15,000 or more	52,222	969,067	52,222	24,158	52,222	265,388	47,765	890,553	45,674	708,331	30,418	182,222
JACKSON, MISSISSIPPI												
Total	61,580	367,809	52,283	6,999	61,215	79,386	74,250	506,882	58,104	405,104	38,155	101,778
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000												
$2,000 under $4,000	19,546	34,578	12,599	440	19,546	5,945	36,734	82,212	22,488	53,595	15,894	28,617
$4,000 under $6,000												
$6,000 under $8,000	10,508	45,949	10,359	727	10,508	8,230	9,651	70,102	8,002	51,588	12,684	32,430
$8,000 under $10,000	13,116	55,762	11,035	711	12,761	9,046	10,886	99,863	10,886	85,947		
$10,000 under $15,000	9,541	73,824	9,492	1,282	9,541	14,076	9,244	109,994	9,166	89,735	5,218	20,259
$15,000 under $20,000	5,121	56,720	5,121	1,072	5,121	11,816	5,018	77,797	4,891	62,456	3,471	15,341
$20,000 under $25,000	896	15,742	846	310	896	3,440	748	15,362	748	12,480	449	2,882
$25,000 under $30,000	1,072	20,093	1,072	433	1,072	4,756	803	14,843	803	13,483	300	1,360
$30,000 under $50,000	1,264	36,840	1,264	968	1,264	10,640	819	24,735	787	24,340	74	395
$50,000 under $100,000	451	21,053	430	722	441	7,771	272	8,964	270	8,652	44	312
$100,000 under $200,000	57	4,926	57	214	57	2,356	37	2,067	35	2,009	10	58
$200,000 or more	8	2,322	8	120	8	1,310	5	293	5	293	-	-
Returns under $5,000	17,544	27,146	10,597	313	17,544	4,548	34,765	73,636	22,157	53,328	14,257	20,308
Returns $5,000 under $10,000	25,626	109,143	23,396	1,565	25,271	18,675	22,539	179,190	19,242	138,328	14,332	40,863
Returns $10,000 under $15,000	9,541	73,824	9,492	1,282	9,541	14,076	9,244	109,994	9,166	89,735	5,218	20,259
Returns $15,000 or more	8,869	157,695	8,798	3,839	8,859	42,087	7,702	144,060	7,539	123,713	4,348	20,347

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
JACKSONVILLE, FLORIDA										
Total	178,119	[1]1,344,535	164,474	1,176,083	98,683	[1]1,001,476	89,202	866,384	489,721	470,798
No adjusted gross income	626	[2]3,870	(*)	(*)	(*)	(*)	(*)	(*)	1,298	934
Under $2,000	33,605	37,025	27,498	29,246	4,434	5,815	727	528	45,455	38,403
$2,000 under $4,000	21,390	67,711	19,386	60,867	8,954	31,113	7,678	26,777	35,959	34,505
$4,000 under $6,000	31,481	161,576	31,065	158,001	13,085	62,839	12,669	59,613	67,818	66,146
$6,000 under $8,000	26,261	182,331	24,193	168,703	17,536	124,004	15,468	111,035	97,192	92,176
$8,000 under $10,000	21,294	190,039	20,855	188,554	14,057	124,397	13,618	123,223	79,834	79,832
$10,000 under $15,000	29,418	349,655	28,513	328,074	26,686	318,488	26,327	306,909	105,929	103,745
$15,000 under $20,000	8,624	144,411	8,199	135,229	8,328	139,465	7,978	131,463	33,872	33,572
$20,000 under $25,000	1,952	44,034	1,694	33,172	1,952	44,034	1,694	33,172	7,702	7,398
$25,000 under $30,000	1,015	27,987	1,015	20,805	1,015	27,987	1,015	20,805	4,314	4,314
$30,000 under $50,000	1,627	61,204	1,270	30,140	1,627	61,204	1,270	30,140	6,961	6,638
$50,000 under $100,000	663	43,720	438	15,646	602	39,816	417	15,412	2,797	2,597
$100,000 under $200,000	128	16,327	107	5,290	116	14,828	104	5,130	458	423
$200,000 or more	35	22,385	32	1,787	29	11,277	28	1,608	132	115
Returns under $5,000	67,381	[1]152,222	58,852	139,269	22,065	[1]69,886	17,028	61,854	106,233	95,691
Returns $5,000 under $10,000	67,276	482,590	64,354	466,672	36,263	274,491	33,341	259,890	221,323	216,305
Returns $10,000 under $15,000	29,418	349,655	28,513	328,074	26,686	318,488	26,327	306,909	105,929	103,745
Returns $15,000 or more	14,044	360,067	12,755	242,068	13,669	338,610	12,506	237,730	56,236	55,057
JERSEY CITY, NEW JERSEY										
Total	210,601	[1]1,657,788	187,856	1,415,219	94,873	[1]1,055,881	84,995	896,743	520,207	494,485
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	38,093	45,664	31,410	43,710	5,431	12,544	11,981	53,240	60,554	53,556
$2,000 under $4,000	22,719	67,975	18,772	54,724					35,871	27,914
$4,000 under $6,000	28,631	147,580	24,504	126,202	11,126	59,032			74,570	71,386
$6,000 under $8,000	31,934	222,270	28,813	194,554	14,072	99,810	11,129	78,845	70,652	67,615
$8,000 under $10,000	31,158	274,996	28,980	249,919	18,245	156,051	17,837	149,172	103,939	103,404
$10,000 under $15,000	38,726	468,547	37,403	432,037	28,926	351,844	28,137	329,758	112,467	110,864
$15,000 under $20,000	12,187	207,101	11,498	180,952	11,223	190,772	10,610	168,839	39,647	38,114
$20,000 under $25,000	3,869	82,850	3,869	72,781	3,151	67,742	3,151	62,125	12,177	11,922
$25,000 under $30,000	1,375	37,563	1,306	25,671	1,066	29,405	1,020	21,656	4,190	4,047
$30,000 under $50,000	1,255	49,235	830	18,207	1,068	42,636	687	18,176	4,001	3,818
$50,000 under $100,000	479	31,075	341	10,666	427	27,793	328	9,916	1,599	1,368
$100,000 under $200,000	112	14,146	86	3,993	91	11,544	75	3,638	354	303
$200,000 or more	27	13,287	23	1,599	22	10,199	19	1,174	91	80
Returns under $5,000	70,892	[1]155,074	58,160	134,238	7,543	[1]18,201	5,003	14,601	115,829	97,689
Returns $5,000 under $10,000	81,679	598,909	74,340	535,075	41,356	305,745	35,965	266,861	229,852	226,280
Returns $10,000 under $15,000	38,726	468,547	37,403	432,037	28,926	351,844	28,137	329,758	112,467	110,864
Returns $15,000 or more	19,304	435,257	17,953	313,869	17,048	380,089	15,890	285,523	62,059	59,652

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
JACKSONVILLE, FLORIDA												
Total	159,800	845,117	122,208	16,402	159,799	186,232	164,363	1,174,634	120,963	896,857	81,356	277,774
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	18,761	8,546	-	-	18,761	1,247	27,498	29,246	13,381	11,539	14,117	17,708
$2,000 under $4,000	20,400	34,543	12,621	317	20,399	5,372	19,386	60,859	12,148	41,131	8,985	19,728
$4,000 under $6,000	29,624	96,498	24,554	1,444	29,624	17,247	31,065	158,053	15,962	70,863	20,669	87,190
$6,000 under $8,000	26,261	93,889	20,643	1,464	26,261	17,203	24,193	168,696	20,849	132,698	7,858	35,998
$8,000 under $10,000	21,293	111,954	20,930	1,881	21,293	21,256	20,855	186,736	19,108	159,335	7,679	27,400
$10,000 under $15,000	29,418	234,530	29,418	4,149	29,418	45,535	28,513	331,133	27,359	282,884	14,095	48,249
$15,000 under $20,000	8,624	97,025	8,623	1,846	8,624	20,201	8,125	134,353	8,051	104,988	5,770	29,364
$20,000 under $25,000	1,952	33,616	1,952	703	1,952	7,721	1,694	32,791	1,520	25,458	928	7,332
$25,000 under $30,000	1,015	21,627	1,015	488	1,015	5,311	1,015	20,431	1,015	20,410	52	21
$30,000 under $50,000	1,627	47,399	1,627	1,243	1,627	13,656	1,270	29,841	1,074	26,400	882	3,441
$50,000 under $100,000	663	35,067	663	1,246	663	13,678	427	15,261	367	14,572	100	689
$100,000 under $200,000	128	13,809	128	642	128	7,056	85	5,148	79	4,971	18	176
$200,000 or more	34	16,614	34	979	34	10,749	32	1,530	30	1,504	4	26
Returns under $5,000	50,921	68,717	19,311	586	50,920	10,889	58,848	139,302	32,239	72,808	33,388	66,495
Returns $5,000 under $10,000	65,418	276,713	59,437	4,519	65,418	51,436	64,354	464,843	49,229	342,862	26,119	121,981
Returns $10,000 under $15,000	29,418	234,530	29,418	4,149	29,418	45,535	28,513	331,133	27,359	282,884	14,095	48,249
Returns $15,000 or more	14,043	265,158	14,042	7,148	14,043	78,371	12,648	239,353	12,136	198,304	7,754	41,050
JERSEY CITY, NEW JERSEY												
Total	188,258	1,138,220	154,145	21,957	185,075	247,341	184,570	1,399,470	136,854	1,039,607	86,546	359,867
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	17,826	10,298	1,592	3	16,235	1,279	29,818	41,045	16,768	29,209	13,050	11,836
$2,000 under $4,000	20,680	35,139	15,273	421	20,680	5,829	18,456	54,737	8,590	21,059	11,457	33,678
$4,000 under $6,000	28,631	78,346	21,631	1,023	27,039	13,086	22,912	117,919	12,731	65,434	11,772	52,486
$6,000 under $8,000	31,934	149,067	31,782	2,539	31,934	27,859	28,635	194,288	19,730	112,913	13,995	81,375
$8,000 under $10,000	31,158	174,307	26,383	2,975	31,158	34,002	28,980	249,894	27,032	211,291	7,574	38,603
$10,000 under $15,000	38,726	348,945	38,191	6,488	38,726	71,792	37,914	430,400	35,006	351,098	18,111	79,303
$15,000 under $20,000	12,187	156,185	12,187	3,065	12,187	33,651	11,442	179,937	11,101	141,699	6,998	38,239
$20,000 under $25,000	3,869	65,295	3,869	1,467	3,869	16,158	3,869	72,638	3,525	52,868	2,895	19,769
$25,000 under $30,000	1,375	31,329	1,375	794	1,375	8,734	1,306	25,566	1,283	22,541	421	3,025
$30,000 under $50,000	1,255	41,435	1,255	1,162	1,255	12,771	830	18,207	686	17,436	167	771
$50,000 under $100,000	479	25,914	469	920	479	10,253	292	9,499	290	8,904	72	596
$100,000 under $200,000	112	11,445	112	517	112	5,598	82	3,928	78	3,849	17	80
$200,000 or more	26	10,515	26	583	26	6,329	21	1,279	21	1,245	4	34
Returns under $5,000	48,550	71,047	25,000	738	45,367	11,244	56,244	131,513	26,962	57,056	30,886	74,457
Returns $5,000 under $10,000	81,679	376,110	71,661	6,223	81,679	70,811	72,570	526,503	57,902	382,911	26,975	143,592
Returns $10,000 under $15,000	38,726	348,945	38,191	6,488	38,726	71,792	37,914	430,400	35,006	351,098	18,111	79,303
Returns $15,000 or more	19,303	342,119	19,293	8,508	19,303	93,494	17,842	311,054	16,984	248,541	10,574	62,513

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
JOHNSTOWN, PENNSYLVANIA										
Total	84,199	[1]548,357	76,148	483,323	49,025	[1]437,912	44,838	380,472	216,776	207,279
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	13,081	12,091	9,325	6,450			-	-	15,148	13,459
$2,000 under $4,000	16,227	46,122	15,526	43,880	16,204	72,935	(*)	(*)	23,058	23,058
$4,000 under $6,000	16,815	82,717	15,126	70,542			11,748	52,233	49,654	42,898
$6,000 under $8,000	11,616	85,013	11,434	81,818	8,238	59,976	8,056	57,021	34,083	34,083
$8,000 under $10,000	9,860	92,583	9,702	91,002	8,171	76,536	8,013	74,955	27,864	27,864
$10,000 under $15,000	12,502	146,990	11,570	127,689	12,502	146,990	11,570	127,689	50,718	50,244
$15,000 under $20,000									12,968	12,787
$20,000 under $25,000	3,258	56,289	3,000	48,214	3,258	56,289	3,000	48,214	320	267
$25,000 under $30,000									131	131
$30,000 under $50,000	351	13,671	307	8,053	324	12,483	282	8,015	1,335	1,335
$50,000 under $100,000	135	8,863	132	3,976	135	8,863	132	3,976	545	534
$100,000 under $200,000	36	4,464	25	1,698	34	4,212	23	1,449	157	141
$200,000 or more	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	37,513	[1]93,239	32,739	81,279	10,813	[1]43,629	9,901	37,869	66,680	61,296
Returns $5,000 under $10,000	30,404	224,841	28,375	212,413	21,959	165,447	19,930	153,261	83,922	80,544
Returns $10,000 under $15,000	12,502	146,990	11,570	127,689	12,502	146,990	11,570	127,689	50,718	50,244
Returns $15,000 or more	3,780	83,287	3,464	61,940	3,751	81,848	3,437	61,654	15,456	15,195
KANSAS CITY, MISSOURI AND KANSAS										
Total	477,530	[1]4,032,084	436,109	3,385,606	272,470	[1]3,219,086	251,975	2,727,553	1,285,453	1,226,663
No adjusted gross income	2,307	[2]3,266	1,534	18,420	1,873	[2]3,017	1,531	18,377	10,107	9,217
Under $2,000	84,945	91,802	69,895	68,655	7,082	10,051	3,407	5,197	108,843	93,692
$2,000 under $4,000	71,309	209,130	62,289	174,025	20,648	62,821	15,926	42,948	129,998	112,721
$4,000 under $6,000	59,058	290,963	53,972	265,225	24,125	123,742	20,703	110,287	126,823	117,091
$6,000 under $8,000	49,289	344,368	47,761	325,560	26,195	182,231	24,843	163,903	135,505	133,422
$8,000 under $10,000	55,595	498,968	53,035	462,058	48,005	434,596	47,190	415,753	211,273	206,635
$10,000 under $15,000	99,938	1,211,280	97,871	1,136,504	92,048	1,116,918	90,176	1,054,651	356,157	352,371
$15,000 under $20,000	32,658	556,284	31,182	506,790	31,325	534,578	30,415	496,105	119,616	118,531
$20,000 under $25,000	8,900	197,490	8,043	148,653	8,758	194,191	7,901	146,012	35,005	34,743
$25,000 under $30,000	5,210	140,902	4,558	110,070	5,137	138,996	4,503	110,037	20,653	19,598
$30,000 under $50,000	5,455	207,662	4,051	97,754	4,697	179,542	3,595	95,655	20,488	18,665
$50,000 under $100,000	2,301	149,833	1,500	53,092	2,098	136,831	1,391	50,167	8,872	8,094
$100,000 under $200,000	426	54,554	304	14,258	364	46,974	288	14,027	1,586	1,429
$200,000 or more	139	82,114	114	4,542	115	60,632	106	4,434	527	454
Returns under $5,000	193,878	[1]456,703	164,681	404,456	40,441	[1]119,699	29,012	108,490	322,863	285,822
Returns $5,000 under $10,000	128,625	975,261	123,805	909,487	87,487	690,724	84,588	647,975	399,686	386,956
Returns $10,000 under $15,000	99,938	1,211,280	97,871	1,136,504	92,048	1,116,918	90,176	1,054,651	356,157	352,371
Returns $15,000 or more	55,089	1,388,839	49,752	935,157	52,494	1,291,744	48,199	916,437	206,747	201,514

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
JOHNSTOWN, PENNSYLVANIA												
Total	76,045	341,655	60,040	5,769	75,887	67,405	74,968	468,204	54,546	388,476	32,883	79,728
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
Under $2,000	7,636	1,599	-	-	7,636	220	9,325	6,448				
$2,000 under $4,000	15,850	25,088	11,824	287	15,850	4,138	15,202	42,427	20,360	69,674	24,685	49,585
$4,000 under $6,000	14,801	38,369	10,616	358	14,801	5,849	15,126	70,385				
$6,000 under $8,000	11,616	53,262	11,458	847	11,458	9,885	11,434	81,821	11,109	80,019	702	1,816
$8,000 under $10,000	9,860	64,723	9,860	1,123	9,860	12,456	9,702	91,001	9,649	90,988		
$10,000 under $15,000	12,502	96,511	12,502	1,675	12,502	18,385	11,016	120,368	10,294	100,260	6,028	20,107
$15,000 under $20,000												
$20,000 under $25,000	3,258	40,037	3,258	767	3,258	8,419	2,895	48,112	2,886	40,500	1,385	7,612
$25,000 under $30,000												
$30,000 under $50,000	351	10,354	351	256	351	3,046	124	2,280	115	1,985	58	295
$50,000 under $100,000	135	7,815	135	277	135	3,041	121	3,947	112	3,907	20	41
$100,000 under $200,000	36	3,897	36	179	36	1,966	22	1,415	20	1,143	5	272
$200,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	29,684	37,036	13,837	291	29,684	5,855	32,415	79,667	14,812	42,817	21,306	36,849
Returns $5,000 under $10,000	30,079	146,005	29,921	2,324	29,921	26,694	28,375	212,415	26,307	197,864	4,081	14,552
Returns $10,000 under $15,000	12,502	96,511	12,502	1,675	12,502	18,385	11,016	120,368	10,294	100,260	6,028	20,107
Returns $15,000 or more	3,780	62,103	3,780	1,479	3,780	16,471	3,162	55,754	3,133	47,535	1,468	8,220
KANSAS CITY, MISSOURI AND KANSAS												
Total	403,712	2,639,900	338,809	53,893	402,046	604,620	428,206	3,295,107	339,968	2,533,138	209,864	761,971
No adjusted gross income	-	-	-	-	-	-	1,353	16,592	1,339	16,297	98	295
Under $2,000	32,761	18,267	3,406	12	32,761	2,628	69,895	68,241	46,199	46,874	25,361	21,367
$2,000 under $4,000	58,169	97,344	39,786	1,092	56,503	15,730	58,960	173,073	41,451	111,630	24,716	61,444
$4,000 under $6,000	55,076	160,077	42,813	2,231	55,076	28,134	53,306	257,393	28,910	136,122	27,804	121,271
$6,000 under $8,000	47,118	206,800	42,837	3,399	47,118	38,547	47,412	320,241	37,267	225,337	23,885	94,904
$8,000 under $10,000	55,595	287,211	55,117	4,743	55,595	52,572	51,315	429,004	44,719	356,242	22,493	72,762
$10,000 under $15,000	99,920	805,622	99,920	14,338	99,920	158,094	97,271	1,125,174	92,654	883,638	56,434	241,537
$15,000 under $20,000	32,655	400,122	32,655	7,691	32,655	84,502	30,861	494,676	30,542	385,036	21,982	109,640
$20,000 under $25,000	8,900	148,379	8,900	3,103	8,900	34,116	7,730	142,266	7,152	121,719	3,753	20,547
$25,000 under $30,000	5,208	106,366	5,065	2,280	5,208	25,844	4,511	108,024	4,437	98,702	2,087	9,322
$30,000 under $50,000	5,453	168,749	5,453	4,777	5,453	52,182	3,828	91,251	3,599	85,157	915	6,093
$50,000 under $100,000	2,301	122,385	2,301	4,408	2,301	48,409	1,385	50,936	1,335	49,056	253	1,880
$100,000 under $200,000	419	44,690	419	2,054	419	22,473	277	13,990	263	13,304	66	686
$200,000 or more	137	73,888	137	3,765	137	41,389	102	4,246	101	4,024	17	223
Returns under $5,000	124,263	202,136	66,593	2,283	122,597	33,315	161,171	396,202	102,525	232,311	69,345	163,891
Returns $5,000 under $10,000	124,456	567,562	117,366	9,193	124,456	104,296	121,070	868,342	97,360	660,191	55,012	208,151
Returns $10,000 under $15,000	99,920	805,622	99,920	14,338	99,920	158,094	97,271	1,125,174	92,654	883,638	56,434	241,537
Returns $15,000 or more	55,073	1,064,579	54,930	28,078	55,073	308,914	48,694	905,389	47,429	756,997	29,073	148,391

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
KNOXVILLE, TENNESSEE										
Total	130,666	[1]1,024,219	118,346	881,643	81,268	[1]844,566	73,904	731,760	341,447	333,079
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	24,027	25,283	21,978	23,571					25,505	24,829
$2,000 under $4,000	17,632	47,178	16,037	40,780	16,453	58,605	11,826	37,918	40,699	38,115
$4,000 under $6,000	15,824	80,511	11,486	60,599					28,950	27,889
$6,000 under $8,000	15,456	110,436	15,290	108,458	13,886	99,947	13,720	97,760	44,779	44,779
$8,000 under $10,000	21,406	197,375	19,593	181,557	18,267	169,310	18,024	168,413	77,834	76,264
$10,000 under $15,000	23,527	279,594	22,682	263,171	20,145	239,519	19,300	228,149	78,394	76,702
$15,000 under $20,000	7,328	126,905	7,005	109,452	7,125	123,475	6,802	106,083	25,455	25,252
$20,000 under $25,000	2,410	52,521	2,179	41,544	2,410	52,521	2,179	41,544	7,435	7,309
$25,000 under $30,000	1,155	31,922	975	23,413	1,155	31,922	975	23,413	4,523	4,396
$30,000 under $50,000	964	35,955	724	19,245	943	35,315	703	18,974	4,798	4,609
$50,000 under $100,000	407	27,032	249	6,370	387	25,777	229	6,109	1,723	1,612
$100,000 under $200,000	74	9,320	54	2,923	62	7,948	52	2,837	232	210
$200,000 or more	7	1,608	5	215	7	1,608	5	215	31	28
Returns under $5,000	50,046	[1]105,884	44,040	88,988	13,751	[1]39,808	11,073	31,972	80,259	75,934
Returns $5,000 under $10,000	44,748	353,479	40,433	326,322	35,283	286,673	32,586	272,464	138,597	137,027
Returns $10,000 under $15,000	23,527	279,594	22,682	263,171	20,145	239,519	19,300	228,149	78,394	76,702
Returns $15,000 or more	12,345	285,262	11,191	203,162	12,089	278,566	10,945	199,174	44,197	43,416
LANCASTER, PENNSYLVANIA										
Total	119,464	[1]899,713	108,404	745,851	63,887	[1]702,611	58,330	575,503	319,552	303,946
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	24,993	29,156	22,317	23,189					32,666	28,175
$2,000 under $4,000	14,904	45,478	12,977	39,256	3,830	10,458	7,232	21,663	32,081	30,321
$4,000 under $6,000	15,326	72,443	14,732	61,500					26,068	24,010
$6,000 under $8,000	12,096	86,738	11,004	78,963	14,470	93,393	9,322	68,030	39,609	39,442
$8,000 under $10,000	18,177	161,431	17,338	149,590	14,439	127,600	13,600	117,281	68,429	63,007
$10,000 under $15,000	23,507	283,052	21,777	256,736	21,773	262,532	20,372	240,496	82,994	82,499
$15,000 under $20,000	6,245	104,198	5,270	81,259	5,612	93,411	4,848	73,717	20,933	20,568
$20,000 under $25,000	1,486	33,385	1,288	20,467	1,486	33,385	1,288	20,467	7,084	7,062
$25,000 under $30,000	750	20,367	670	13,426	750	20,367	670	13,426	3,138	2,846
$30,000 under $50,000	788	29,794	371	5,609	766	29,104	371	5,609	3,040	2,654
$50,000 under $100,000	401	24,348	307	11,035	370	22,512	276	10,001	1,752	1,631
$100,000 under $200,000	54	6,971	39	1,693	54	6,971	39	1,693	214	195
$200,000 or more	15	4,735	12	524	13	4,220	11	516	57	50
Returns under $5,000	50,749	[1]116,769	45,132	104,328	7,457	[1]23,210	6,076	19,915	81,473	75,221
Returns $5,000 under $10,000	35,469	276,095	33,538	250,773	25,606	206,899	24,379	189,663	118,867	111,220
Returns $10,000 under $15,000	23,507	283,052	21,777	256,736	21,773	262,532	20,372	240,496	82,994	82,499
Returns $15,000 or more	9,739	223,798	7,957	134,014	9,051	209,971	7,503	125,429	36,218	35,006

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
KNOXVILLE, TENNESSEE												
Total	118,288	662,153	93,543	12,394	118,288	140,076	117,957	876,226	97,139	672,560	62,537	203,665
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
Under $2,000	14,466	7,881	-	-	14,466	1,133	21,978	23,570	15,699	16,694		
$2,000 under $4,000	15,311	16,182	20,809	846	15,311	2,547	16,037	40,774	11,327	24,024	17,989	45,659
$4,000 under $6,000	15,777	49,764			15,777	8,792	11,148	59,176	7,624	37,142		
$6,000 under $8,000	15,456	66,279	15,456	1,027	15,456	11,678	15,290	108,447	13,382	85,680	11,326	22,767
$8,000 under $10,000	21,406	111,241	21,406	1,825	21,406	20,291	19,593	181,607	17,829	143,461	12,249	38,146
$10,000 under $15,000	23,527	189,659	23,527	3,430	23,527	37,774	22,682	262,437	20,660	202,448	14,791	59,989
$15,000 under $20,000	7,328	95,706	7,328	1,869	7,328	20,596	7,005	108,659	6,525	84,323	4,409	24,336
$20,000 under $25,000	2,410	41,679	2,410	872	2,410	9,595	2,179	41,467	2,130	32,444	1,158	9,023
$25,000 under $30,000	1,155	23,909	1,155	548	1,155	6,024	975	21,929	928	18,595	472	3,334
$30,000 under $50,000	964	27,772	964	730	964	7,968	703	19,228	682	19,059	73	169
$50,000 under $100,000	407	23,126	407	829	407	9,103	228	5,568	216	5,336	64	232
$100,000 under $200,000	74	7,471	74	343	74	3,753	46	2,812	44	2,809	5	3
$200,000 or more	7	1,484	7	75	7	822	5	214	5	207	1	7
Returns under $5,000	37,668	47,229	13,568	459	37,668	7,762	43,701	87,923	31,095	57,313	15,744	30,611
Returns $5,000 under $10,000	44,748	204,118	44,103	3,238	44,748	36,678	40,433	325,988	34,854	250,026	25,820	75,961
Returns $10,000 under $15,000	23,527	189,659	23,527	3,430	23,527	37,774	22,682	262,437	20,660	202,448	14,791	59,989
Returns $15,000 or more	12,345	221,147	12,345	5,265	12,345	57,861	11,141	199,876	10,530	162,771	6,182	37,105
LANCASTER, PENNSYLVANIA												
Total	107,247	596,462	82,449	11,219	105,508	126,021	105,622	736,441	87,650	565,222	49,873	171,219
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
Under $2,000	14,204	5,578	-	-	14,204	801	20,635	20,561	15,510	17,818		
$2,000 under $4,000	14,362	20,147	20,776	929	12,680	3,008	12,977	39,256	7,932	24,058	16,671	39,998
$4,000 under $6,000	15,326	48,308			15,326	8,651	13,980	60,384	10,075	38,327		
$6,000 under $8,000	11,932	52,240	10,250	814	11,875	9,346	11,004	77,759	11,004	62,711	7,264	15,048
$8,000 under $10,000	18,177	95,890	18,177	1,605	18,177	17,685	17,338	149,586	13,976	111,272	7,802	38,314
$10,000 under $15,000	23,507	197,097	23,507	3,506	23,507	38,506	21,535	254,520	21,293	200,412	13,466	54,108
$15,000 under $20,000	6,245	79,926	6,245	1,592	6,245	17,533	5,191	81,124	5,114	63,375	3,334	17,749
$20,000 under $25,000	1,486	24,446	1,486	499	1,486	5,497	1,289	20,447	1,152	15,702	914	4,745
$25,000 under $30,000	750	16,621	750	374	750	4,145	668	11,564	611	11,212	173	352
$30,000 under $50,000	788	25,568	788	696	788	7,641	372	5,731	350	5,372	191	359
$50,000 under $100,000	401	20,370	401	709	401	7,767	285	10,866	285	10,348	53	518
$100,000 under $200,000	54	6,196	54	283	54	3,113	37	1,663	37	1,659	2	4
$200,000 or more	15	4,075	15	212	15	2,328	11	472	11	448	3	24
Returns under $5,000	38,696	55,684	15,910	640	37,014	9,127	43,448	101,603	29,914	64,288	15,590	37,314
Returns $5,000 under $10,000	35,305	166,478	33,293	2,708	35,248	30,363	32,786	248,451	28,883	192,406	16,147	56,045
Returns $10,000 under $15,000	23,507	197,097	23,507	3,506	23,507	38,506	21,535	254,520	21,293	200,412	13,466	54,108
Returns $15,000 or more	9,739	177,202	9,739	4,365	9,739	48,024	7,853	131,866	7,560	108,116	4,670	23,750

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
LANSING, MICHIGAN										
Total	118,204	[1]1,110,343	105,629	944,388	70,679	[1]884,804	64,072	753,172	318,061	306,870
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	13,817	13,149	11,440	10,566	4,128	14,313	-	-	14,332	14,277
$2,000 under $4,000	14,163	44,044	10,311	29,557					25,615	20,745
$4,000 under $6,000	13,840	72,370	13,494	67,733			3,724	19,533	23,035	23,035
$6,000 under $8,000	17,386	118,339	13,968	90,050	16,188	109,013	12,345	79,999	46,600	44,977
$8,000 under $10,000	10,875	95,797	10,720	80,337	7,067	62,035	6,912	45,620	23,990	22,366
$10,000 under $15,000	27,079	331,959	26,699	321,501	22,981	280,193	22,601	271,012	99,971	98,987
$15,000 under $20,000	13,260	224,109	12,827	204,612	12,780	216,134	12,347	197,532	56,163	55,560
$20,000 under $25,000	4,059	89,391	3,365	70,274	3,860	84,826	3,365	70,274	14,701	14,413
$25,000 under $30,000	1,448	38,407	1,338	31,267	1,448	38,407	1,338	31,267	4,815	4,705
$30,000 under $50,000	1,233	44,780	948	24,198	1,233	44,780	948	24,198	4,585	4,419
$50,000 under $100,000	471	31,309	382	11,177	429	28,757	361	10,700	1,975	1,841
$100,000 under $200,000	61	8,495	47	2,059	56	7,882	44	1,993	278	256
$200,000 or more	11	2,692	8	863	11	2,692	8	863	33	27
Returns under $5,000	33,601	[1]75,006	26,780	61,561	4,799	[1]10,844	478	1,400	48,368	42,737
Returns $5,000 under $10,000	36,981	264,195	33,235	216,875	23,082	170,289	22,582	143,932	87,172	83,925
Returns $10,000 under $15,000	27,079	331,959	26,699	321,501	22,981	280,193	22,601	271,012	99,971	98,987
Returns $15,000 or more	20,543	439,181	18,915	344,450	19,817	423,477	18,411	336,827	82,550	81,221
LITTLE ROCK NORTH LITTLE ROCK, ARKANSAS										
Total	119,808	[1]915,674	109,735	797,757	66,811	[1]710,991	62,002	622,644	322,949	310,376
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	15,545	13,395	12,391	8,327	13,043	45,312	9,675	36,756	25,148	20,269
$2,000 under $4,000	27,305	85,136	23,050	69,104					47,280	42,105
$4,000 under $6,000	12,862	62,668	12,177	58,275					29,640	29,321
$6,000 under $8,000	16,412	116,349	16,019	113,093	12,964	93,671	12,571	90,436	54,979	54,979
$8,000 under $10,000	16,874	148,424	16,717	140,209	11,380	101,398	11,223	97,349	48,434	48,328
$10,000 under $15,000	20,154	240,661	19,957	232,010	19,625	234,693	19,428	226,042	85,998	84,330
$15,000 under $20,000	6,314	110,152	6,139	101,004	6,232	108,777	6,057	101,000	17,621	17,539
$20,000 under $25,000	1,626	34,907	1,562	31,005	1,463	31,371	1,399	27,484	5,673	5,457
$25,000 under $30,000	594	16,468	431	9,278	431	11,715	431	9,278	1,887	1,887
$30,000 under $50,000	902	32,647	623	13,592	879	31,651	623	13,592	2,852	2,850
$50,000 under $100,000	622	38,972	487	18,117	571	36,091	467	17,056	2,223	2,131
$100,000 under $200,000	73	9,282	61	3,163	70	8,913	60	3,088	294	280
$200,000 or more	12	9,321	12	367	12	9,321	12	367	41	32
Returns under $5,000	51,819	[1]134,250	43,878	115,267	10,977	[1]30,961	7,607	25,293	93,566	83,501
Returns $5,000 under $10,000	37,692	289,015	36,585	273,953	26,551	207,498	25,918	199,444	112,794	112,369
Returns $10,000 under $15,000	20,154	240,661	19,957	232,010	19,625	234,693	19,428	226,042	85,998	84,330
Returns $15,000 or more	10,143	251,750	9,315	176,525	9,658	237,840	9,049	171,865	30,591	30,176

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
LANSING, MICHIGAN												
Total	111,201	743,620	97,057	14,488	109,405	161,116	105,230	939,859	75,545	684,490	63,913	255,368
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	8,467	2,025	-	-	8,467	282	11,440	10,013	(*)	(*)	8,194	7,174
$2,000 under $4,000	13,340	21,471	9,739	276	11,717	3,524	10,311	29,552	7,009	20,068	(*)	(*)
$4,000 under $6,000	13,589	47,284	11,714	731	13,416	8,703	13,494	67,730	3,754	18,163	11,441	49,567
$6,000 under $8,000	17,308	68,551	17,107	1,039	17,308	11,707	13,968	90,054	13,890	76,396	4,948	13,658
$8,000 under $10,000	10,875	64,693	10,875	1,130	10,875	12,606	10,720	80,334	5,784	39,088	8,536	41,247
$10,000 under $15,000	27,079	219,462	27,079	4,012	27,079	44,151	26,644	321,277	23,710	252,927	15,473	68,350
$15,000 under $20,000	13,260	155,348	13,260	2,967	13,260	32,677	12,749	205,177	12,548	163,459	8,577	41,718
$20,000 under $25,000	4,059	63,647	4,059	1,321	4,059	14,515	3,221	66,981	2,967	49,804	2,325	17,176
$25,000 under $30,000	1,448	29,421	1,448	652	1,448	7,183	1,283	31,255	1,283	25,398	830	5,857
$30,000 under $50,000	1,233	35,876	1,233	934	1,233	10,137	926	23,969	904	23,445	87	524
$50,000 under $100,000	471	26,661	471	987	471	10,826	341	10,511	320	10,171	103	340
$100,000 under $200,000	61	6,844	61	313	61	3,423	43	1,858	43	1,752	15	106
$200,000 or more	11	2,337	11	126	11	1,382	8	954	8	836	2	118
Returns under $5,000	26,676	39,155	14,608	513	25,053	6,679	26,780	61,001	10,412	23,201	16,445	37,800
Returns $5,000 under $10,000	36,903	164,869	34,827	2,663	36,730	30,144	33,235	216,875	23,350	133,496	20,056	83,380
Returns $10,000 under $15,000	27,079	219,462	27,079	4,012	27,079	44,151	26,644	321,277	23,710	252,927	15,473	68,350
Returns $15,000 or more	20,543	320,133	20,543	7,299	20,543	80,143	18,571	340,704	18,073	274,865	11,939	65,840
LITTLE ROCK-NORTH LITTLE ROCK, ARKANSAS												
Total	104,745	585,728	93,317	11,183	104,215	126,098	108,878	779,802	87,646	603,500	52,078	176,303
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	(*)	(*)	-	-	(*)	(*)	12,391	8,327	7,217	4,872	15,833	31,864
$2,000 under $4,000	27,138	44,260	21,171	496	27,138	6,976	23,050	69,100	14,426	40,691		
$4,000 under $6,000	12,170	35,905	9,756	498	12,170	6,343	11,776	55,602	9,733	45,192		
$6,000 under $8,000	16,412	68,984	15,937	1,068	16,412	12,239	16,019	113,084	13,976	83,636	12,254	39,858
$8,000 under $10,000	16,874	94,065	16,874	1,612	16,874	17,855	16,562	136,270	14,199	104,102	7,856	32,168
$10,000 under $15,000	19,966	147,185	19,437	2,535	19,437	28,035	19,957	230,269	19,096	172,415	13,191	57,854
$15,000 under $20,000	6,314	85,689	6,314	1,685	6,314	18,526	6,057	98,357	6,053	88,006	1,880	10,351
$20,000 under $25,000	1,626	26,495	1,626	552	1,625	6,079	1,457	27,729	1,457	24,461	865	3,269
$25,000 under $30,000	594	12,020	594	320	594	3,517	431	7,974	431	7,974	-	-
$30,000 under $50,000	902	25,100	902	643	902	7,036	612	13,065	566	12,792	46	273
$50,000 under $100,000	622	31,774	622	1,113	622	12,213	446	16,769	425	16,374	83	396
$100,000 under $200,000	72	7,515	72	339	72	3,687	55	2,814	55	2,555	16	259
$200,000 or more	12	6,287	12	322	12	3,531	9	296	9	295	1	1
Returns under $5,000	36,946	64,700	26,522	763	36,946	10,613	43,506	113,685	29,337	80,393	16,523	33,292
Returns $5,000 under $10,000	37,691	178,963	37,216	2,910	37,691	32,862	36,348	268,842	30,217	198,235	19,473	70,608
Returns $10,000 under $15,000	19,966	147,185	19,437	2,535	19,437	28,035	19,957	230,269	19,096	172,415	13,191	57,854
Returns $15,000 or more	10,142	194,873	10,142	4,973	10,141	54,590	9,067	167,004	8,996	152,457	2,891	14,548

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
LORAIN-ELYRIA, OHIO										
Total	91,143	[1]751,240	84,084	654,621	51,434	[1]630,851	49,176	549,327	251,398	242,933
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	16,250	15,520	12,747	11,275			-	-	19,753	16,567
$2,000 under $4,000	16,325	50,362	14,659	43,943	8,984	57,741	8,277	47,507	25,462	23,869
$4,000 under $6,000	13,373	79,925	13,056	69,605					7,793	7,793
$6,000 under $8,000									24,837	22,926
$8,000 under $10,000	10,550	90,092	10,425	86,608	10,550	90,092	10,425	86,608	39,180	39,180
$10,000 under $15,000	23,335	284,250	22,869	269,264	20,621	253,380	20,155	241,288	90,236	90,236
$15,000 under $20,000	7,723	131,023	7,407	113,500	7,723	131,023	7,407	113,500	29,059	28,084
$20,000 under $25,000	1,399	30,890	1,398	28,696	1,399	30,890	1,398	28,696	5,831	5,831
$25,000 under $30,000	505	13,695	350	1,834	505	13,695	350	1,834	2,123	2,021
$30,000 under $50,000	945	37,752	668	20,959	923	36,844	668	20,959	4,097	3,809
$50,000 under $100,000	194	13,255	135	5,203	185	12,710	126	5,201	793	718
$100,000 under $200,000	35	4,943	20	839	35	4,943	20	839	198	183
$200,000 or more	1	313	1	1	1	313	1	1	4	2
Returns under $5,000	38,655	[1]89,935	33,010	80,219	2,008	[1]4,124	1,142	4,940	55,040	49,943
Returns $5,000 under $10,000	18,351	145,183	18,226	134,106	18,034	142,929	17,909	132,070	64,017	62,106
Returns $10,000 under $15,000	23,335	284,250	22,869	269,264	20,621	253,380	20,155	241,288	90,236	90,236
Returns $15,000 or more	10,802	231,870	9,979	171,031	10,771	230,418	9,970	171,030	42,105	40,648
LOS ANGELES-LONG BEACH, CALIFORNIA										
Total	2,778,582	[1]24,412,734	2,501,241	20,588,535	1,424,805	[1]17,829,069	1,292,499	15,046,916	7,182,082	6,891,175
No adjusted gross income	15,369	[2]92,637	5,193	32,057	10,104	[2]68,295	3,845	25,870	41,213	34,268
Under $2,000	458,372	447,548	407,260	413,741	42,390	46,104	34,572	39,428	625,578	585,841
$2,000 under $4,000	395,710	1,177,131	321,942	956,470	87,774	272,489	62,309	216,774	744,224	661,566
$4,000 under $6,000	348,111	1,738,181	306,021	1,521,960	133,028	677,147	108,627	553,260	829,391	782,134
$6,000 under $8,000	354,826	2,486,868	333,557	2,294,144	177,145	1,251,924	164,757	1,153,446	925,096	890,215
$8,000 under $10,000	311,302	2,815,517	296,947	2,643,957	208,685	1,898,752	198,571	1,776,633	954,667	937,801
$10,000 under $15,000	512,628	6,222,481	488,424	5,786,317	417,680	5,113,881	401,285	4,795,916	1,703,425	1,673,486
$15,000 under $20,000	211,410	3,616,563	200,242	3,309,324	193,082	3,304,722	185,648	3,077,877	741,339	728,331
$20,000 under $25,000	81,903	1,805,674	73,079	1,490,346	76,498	1,687,457	69,562	1,428,887	288,289	283,197
$25,000 under $30,000	31,240	846,613	25,893	617,202	28,123	761,635	24,411	591,471	118,206	114,892
$30,000 under $50,000	38,560	1,430,668	28,884	842,137	33,770	1,255,830	26,637	782,135	138,923	132,517
$50,000 under $100,000	14,898	983,988	10,707	441,079	12,921	854,937	9,530	398,566	56,388	53,022
$100,000 under $200,000	3,103	386,587	2,208	136,535	2,659	356,000	1,973	121,897	11,235	10,240
$200,000 or more	1,150	547,552	884	103,266	946	416,486	772	84,756	4,108	3,665
Returns under $5,000	1,040,630	[1]2,299,043	885,193	2,090,727	197,699	[1]510,114	150,187	519,784	1,773,220	1,625,267
Returns $5,000 under $10,000	843,060	6,273,565	785,727	5,771,601	461,427	3,568,007	422,494	3,245,627	2,346,949	2,266,558
Returns $10,000 under $15,000	512,628	6,222,481	488,424	5,786,317	417,680	5,113,881	401,285	4,795,916	1,703,425	1,673,486
Returns $15,000 or more	382,264	9,617,645	341,897	6,939,889	347,999	8,637,068	318,533	6,485,589	1,358,488	1,325,864

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
LORAIN-ELYRIA, OHIO												
Total	78,848	508,868	68,105	9,626	77,255	106,612	82,950	648,092	61,751	526,315	38,633	121,776
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
Under $2,000	(*)	(*)	-	-	(*)	(*)						
$2,000 under $4,000	16,008	28,590	11,155	367	14,415	4,673	40,462	125,695	21,181	68,359	22,468	57,335
$4,000 under $6,000	13,373	49,325	12,580	771	13,373	8,575						
$6,000 under $8,000												
$8,000 under $10,000	10,550	55,118	10,233	894	10,550	9,882	10,425	86,608	10,266	85,730	2,070	877
$10,000 under $15,000	23,335	194,715	23,335	3,520	23,335	38,494	22,166	262,164	20,538	225,913	8,333	36,251
$15,000 under $20,000	7,723	98,130	7,723	1,885	7,723	20,754	7,145	113,440	7,145	92,972	4,578	20,468
$20,000 under $25,000	1,399	23,585	1,399	491	1,399	5,408	1,398	28,695	1,398	26,113	576	2,582
$25,000 under $30,000	505	10,805	505	241	505	2,656	206	1,808	102	689	206	1,119
$30,000 under $50,000	945	31,025	945	840	945	9,074	668	20,930	644	18,053	358	2,877
$50,000 under $100,000	194	11,036	194	410	194	4,505	117	5,110	116	4,851	39	260
$100,000 under $200,000	35	3,977	35	189	35	2,071	14	748	12	741	5	7
$200,000 or more	1	292	1	18	1	193	-	-	-	-	-	-
Returns under $5,000	26,360	47,449	15,934	645	24,767	8,090	33,010	81,096	15,323	35,309	17,687	45,787
Returns $5,000 under $10,000	18,351	87,854	18,034	1,386	18,351	15,366	18,226	134,100	16,473	121,674	6,851	12,426
Returns $10,000 under $15,000	23,335	194,715	23,335	3,520	23,335	38,494	22,166	262,164	20,538	225,913	8,333	36,251
Returns $15,000 or more	10,802	178,851	10,802	4,073	10,802	44,661	9,548	170,730	9,417	143,419	5,762	27,312
LOS ANGELES-LONG BEACH, CALIFORNIA												
Total	2,394,749	15,118,507	1,940,109	308,568	2,376,199	3,465,939	2,465,821	20,256,806	1,853,965	15,177,911	1,232,437	5,078,906
No adjusted gross income	-	-	-	-	-	-	4,597	23,243	2,417	16,387	3,165	6,856
Under $2,000	184,791	85,105	16,008	61	179,568	11,706	405,175	394,220	237,639	251,490	167,536	142,730
$2,000 under $4,000	330,310	465,923	196,847	4,786	326,142	72,621	310,898	921,942	189,663	549,467	142,705	372,475
$4,000 under $6,000	327,548	853,987	242,712	11,670	323,888	147,888	302,926	1,482,918	185,446	896,822	142,938	586,096
$6,000 under $8,000	349,207	1,399,804	305,319	22,166	345,725	257,551	328,542	2,258,052	221,242	1,433,037	175,389	825,016
$8,000 under $10,000	310,540	1,636,689	291,979	27,621	308,625	312,014	293,273	2,601,103	240,223	1,884,902	149,892	716,201
$10,000 under $15,000	511,112	3,886,229	508,376	69,769	511,066	770,247	483,257	5,719,589	451,070	4,628,782	247,106	1,090,810
$15,000 under $20,000	210,826	2,468,110	208,741	46,990	210,802	517,690	198,364	3,260,886	192,916	2,509,274	130,355	751,615
$20,000 under $25,000	81,752	1,278,243	81,530	26,452	81,752	291,188	72,673	1,488,689	70,179	1,167,974	45,124	320,715
$25,000 under $30,000	31,236	601,800	31,235	13,498	31,236	147,543	25,199	606,644	24,474	505,959	12,761	100,686
$30,000 under $50,000	38,449	1,037,018	38,427	27,219	38,431	298,765	27,952	834,114	26,628	720,181	11,917	113,934
$50,000 under $100,000	14,788	719,420	14,755	25,036	14,779	274,284	10,160	434,090	9,425	401,063	2,890	33,028
$100,000 under $200,000	3,076	282,332	3,068	12,452	3,074	136,497	1,999	132,253	1,881	121,559	512	10,695
$200,000 or more	1,114	403,847	1,112	20,848	1,111	227,945	806	99,063	762	91,014	147	8,049
Returns under $5,000	673,452	929,041	330,719	10,095	664,016	149,829	869,899	2,017,341	518,671	1,218,542	385,157	798,799
Returns $5,000 under $10,000	828,944	3,512,468	722,146	56,210	819,932	651,950	775,512	5,664,138	557,959	3,813,562	396,468	1,850,576
Returns $10,000 under $15,000	511,112	3,886,229	508,376	69,769	511,066	770,247	483,257	5,719,589	451,070	4,628,782	247,106	1,090,810
Returns $15,000 or more	381,241	6,790,771	378,868	172,495	381,185	1,893,911	337,153	6,855,739	326,265	5,517,024	203,706	1,338,722

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
LOUISVILLE, KENTUCKY AND INDIANA										
Total	317,161	[1]2,669,558	294,190	2,245,304	180,103	[1]2,101,051	165,128	1,764,641	888,388	854,676
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	36,334	36,325	32,207	28,423	14,070	42,865	(*)	(*)	44,185	38,914
$2,000 under $4,000	54,009	162,432	50,267	140,683			10,326	32,951	95,047	86,112
$4,000 under $6,000	41,201	203,365	37,580	177,591	8,531	44,665	6,860	33,227	72,056	66,844
$6,000 under $8,000	50,842	355,913	47,763	329,610	35,754	252,335	33,137	231,044	135,140	178,324
$8,000 under $10,000	40,537	366,192	37,443	315,260	30,879	279,932	27,951	241,596	125,509	125,141
$10,000 under $15,000	60,411	738,625	59,363	698,878	58,686	719,570	57,638	682,844	235,989	233,861
$15,000 under $20,000	20,303	343,800	18,652	295,777	19,266	326,369	18,202	288,982	77,025	74,549
$20,000 under $25,000	6,546	145,691	5,609	109,143	6,199	137,872	5,463	106,237	25,413	24,525
$25,000 under $30,000	2,167	57,730	1,553	36,167	2,112	56,338	1,498	35,705	8,369	7,965
$30,000 under $50,000	2,832	102,117	2,336	62,795	2,800	101,099	2,336	62,795	11,849	11,203
$50,000 under $100,000	1,567	101,887	1,097	38,333	1,427	92,770	1,042	37,086	6,343	5,912
$100,000 under $200,000	268	34,337	193	9,998	248	31,531	185	9,545	1,057	958
$200,000 or more	64	21,928	48	2,134	52	16,450	42	1,868	227	192
Returns under $5,000	112,584	[1]296,928	103,651	266,075	16,763	[1]54,085	12,693	42,541	171,822	157,613
Returns $5,000 under $10,000	110,419	826,516	101,688	726,003	72,550	564,967	66,029	497,037	350,294	337,898
Returns $10,000 under $15,000	60,411	738,625	59,363	698,878	58,686	719,570	57,638	682,844	235,989	233,861
Returns $15,000 or more	33,747	807,489	29,488	554,346	32,104	762,428	28,768	542,218	130,283	125,304
MADISON, WISCONSIN										
Total	115,553	[1]938,291	105,015	788,858	60,672	[1]751,745	55,412	629,706	300,387	294,762
No adjusted gross income	1,932	[2]4,387	(*)	(*)	1,932	[2]4,387	(*)	(*)	7,895	7,893
Under $2,000	30,669	31,664	28,717	30,087	(*)	(*)	(*)	(*)	36,525	34,216
$2,000 under $4,000	12,760	40,280	9,570	31,187	-	-	-	-	12,760	12,760
$4,000 under $6,000	9,750	46,975	9,622	46,405	9,281	54,673	19,425	138,091	26,191	26,191
$6,000 under $8,000	7,507	51,021	7,456	49,610					18,963	18,963
$8,000 under $10,000	14,067	128,254	12,472	106,787	11,918	107,071			48,998	48,998
$10,000 under $15,000	23,697	292,907	23,373	269,726	21,481	265,913	21,157	244,073	93,954	92,500
$15,000 under $20,000	9,001	154,286	7,977	128,559	8,249	140,823	7,623	123,492	33,103	32,058
$20,000 under $25,000	2,824	62,895	2,504	45,973	2,632	58,509	2,362	42,878	8,986	8,370
$25,000 under $30,000	1,533	41,704	1,483	36,820	1,533	41,704	1,483	36,820	6,200	6,200
$30,000 under $50,000	1,251	43,476	1,044	23,811	1,210	48,131	1,024	23,366	4,471	4,369
$50,000 under $100,000	502	32,672	418	14,797	441	28,765	376	14,219	2,134	2,055
$100,000 under $200,000	49	6,216	38	2,768	36	4,410	30	1,926	167	152
$200,000 or more	11	4,328	10	805	7	2,967	6	662	40	37
Returns under $5,000	51,793	[1]96,092	45,000	91,102	7,125	[1]13,798	5,117	18,969	78,024	75,713
Returns $5,000 under $10,000	24,892	197,714	23,168	174,495	17,958	146,724	16,234	123,300	73,308	73,308
Returns $10,000 under $15,000	23,697	292,907	23,373	269,726	21,481	265,913	21,157	244,073	93,954	92,500
Returns $15,000 or more	15,171	351,576	13,474	253,533	14,108	325,309	12,904	243,364	55,101	53,241

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
LOUISVILLE, KENTUCKY AND INDIANA												
Total	294,881	1,724,390	256,386	33,094	292,894	372,986	286,474	2,210,179	213,404	1,673,531	148,787	536,651
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	17,669	6,590	-	-	17,669	912	30,528	25,676	14,608	13,855	16,289	11,821
$2,000 under $4,000	50,476	82,565	38,249	878	48,798	13,221	48,588	135,833	29,040	79,471	19,916	56,362
$4,000 under $6,000	41,201	135,578	38,788	2,096	41,034	23,567	35,630	166,955	16,112	82,416	19,518	84,539
$6,000 under $8,000	50,842	184,770	45,263	2,597	50,842	32,779	45,812	318,598	37,382	241,591	22,017	77,007
$8,000 under $10,000	40,537	233,155	39,930	3,985	40,537	43,741	37,443	313,112	30,105	238,865	18,293	74,247
$10,000 under $15,000	60,411	481,353	60,411	8,437	60,269	92,961	59,196	697,559	57,790	557,692	36,879	139,868
$15,000 under $20,000	20,303	243,707	20,303	4,683	20,303	51,604	18,501	295,974	18,045	228,217	12,080	67,757
$20,000 under $25,000	6,546	108,097	6,546	2,286	6,546	25,152	5,609	108,835	5,498	95,002	2,218	13,833
$25,000 under $30,000	2,167	41,973	2,167	937	2,167	10,253	1,553	36,098	1,498	27,827	801	8,272
$30,000 under $50,000	2,832	77,019	2,832	1,956	2,832	21,151	2,312	62,543	2,163	61,187	489	1,356
$50,000 under $100,000	1,567	83,120	1,567	2,992	1,567	32,935	1,009	37,381	953	36,530	176	852
$100,000 under $200,000	268	28,717	268	1,316	268	14,487	170	9,074	161	8,746	29	328
$200,000 or more	62	17,746	62	931	62	10,223	44	2,032	43	1,968	8	64
Returns under $5,000	90,306	156,202	58,164	1,930	88,628	26,103	100,293	258,470	49,982	124,574	51,049	133,896
Returns $5,000 under $10,000	110,419	486,455	104,066	7,626	110,252	88,115	97,787	702,212	77,271	531,788	45,058	170,425
Returns $10,000 under $15,000	60,411	481,353	60,411	8,437	60,269	92,961	59,196	697,559	57,790	557,692	36,879	139,868
Returns $15,000 or more	33,745	600,379	33,745	15,101	33,745	165,806	29,198	551,937	28,361	459,476	15,801	92,461
MADISON, WISCONSIN												
Total	97,251	619,198	80,760	12,067	97,248	133,200	103,123	798,416	84,236	595,078	49,537	203,339
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	15,955	7,287	-	-	15,955	1,035	27,122	28,924	31,907	61,861	20,788	44,644
$2,000 under $4,000	12,760	27,670	12,760	412	12,760	4,814	9,570	31,187				
$4,000 under $6,000	8,104	26,990	7,976	397	8,104	4,821	9,622	46,394				
$6,000 under $8,000	7,507	31,025	7,099	491	7,506	5,623	7,456	49,796	7,456	38,744	19,684	89,509
$8,000 under $10,000	14,067	79,060	14,067	1,351	14,067	13,881	12,472	106,659	9,205	83,293		
$10,000 under $15,000	23,697	190,861	23,697	3,407	23,695	37,356	23,323	269,110	22,769	214,019		
$15,000 under $20,000	9,001	107,904	9,001	2,086	9,001	22,951	7,900	141,675	7,573	93,716	6,039	47,959
$20,000 under $25,000	2,824	47,391	2,824	1,013	2,824	11,078	2,504	45,961	2,262	32,498	1,725	13,464
$25,000 under $30,000	1,533	30,673	1,533	671	1,533	7,387	1,433	36,155	1,433	31,724	767	4,431
$30,000 under $50,000	1,251	38,415	1,251	1,013	1,251	11,028	1,024	23,413	981	20,699	440	2,714
$50,000 under $100,000	492	23,599	492	811	492	8,667	399	14,329	357	13,858	80	471
$100,000 under $200,000	49	4,880	49	226	49	2,484	36	2,603	33	2,531	10	72
$200,000 or more	11	3,443	11	189	11	2,075	9	801	7	734	3	67
Returns under $5,000	33,501	48,774	17,546	594	33,501	8,271	43,327	89,821	28,970	52,400	19,144	37,421
Returns $5,000 under $10,000	24,892	123,257	24,356	2,058	24,891	21,903	23,168	174,548	19,851	132,899	8,635	41,649
Returns $10,000 under $15,000	23,697	190,861	23,697	3,407	23,695	37,356	23,323	269,110	22,769	214,019	12,694	55,090
Returns $15,000 or more	15,161	256,305	15,161	6,008	15,161	65,671	13,305	264,936	12,646	195,759	9,064	69,177

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MEMPHIS, TENNESSEE AND ARKANSAS										
Total	230,683	[1]1,718,349	215,497	1,457,850	120,922	[1]1,331,076	112,129	1,125,972	628,996	609,769
No adjusted gross income	1,419	[2]9,378	1,068	1,560	984	[2]7,854	728	1,451	3,822	3,774
Under $2,000	47,614	48,596	41,768	40,928	7,524	9,830	3,633	5,792	64,870	61,571
$2,000 under $4,000	35,766	108,083	34,050	100,385	5,747	18,455	5,121	15,839	72,814	68,321
$4,000 under $6,000	49,620	243,055	46,766	219,405	21,872	109,417	21,314	99,264	139,924	133,642
$6,000 under $8,000	21,728	151,348	21,394	153,521	18,589	130,857	18,255	133,446	88,820	88,820
$8,000 under $10,000	15,095	133,757	14,474	126,945	9,822	88,192	9,201	80,138	45,679	45,536
$10,000 under $15,000	38,654	478,162	37,499	455,084	36,997	456,638	36,372	446,117	134,940	132,921
$15,000 under $20,000	11,389	192,417	10,853	168,751	10,576	178,346	10,041	157,330	42,630	41,031
$20,000 under $25,000	3,464	76,008	2,939	57,480	3,291	72,181	2,939	57,480	12,193	11,877
$25,000 under $30,000	1,587	43,756	1,463	33,270	1,534	42,203	1,463	33,270	6,440	6,386
$30,000 under $50,000	2,655	99,292	2,051	52,876	2,404	91,069	1,926	49,426	10,133	9,587
$50,000 under $100,000	1,388	93,427	922	32,762	1,300	87,559	899	32,319	5,649	5,348
$100,000 under $200,000	249	33,395	204	10,834	234	31,530	196	10,177	894	788
$200,000 or more	55	26,431	46	4,049	48	22,653	41	3,923	188	167
Returns under $5,000	111,488	[1]261,075	102,413	247,562	24,571	[1]64,888	19,314	61,400	204,917	192,365
Returns $5,000 under $10,000	59,754	414,385	57,107	395,182	39,967	284,010	38,938	274,530	211,012	209,299
Returns $10,000 under $15,000	38,654	478,162	37,499	455,084	36,997	456,638	36,372	446,117	134,940	132,921
Returns $15,000 or more	20,787	564,726	18,478	360,020	19,387	525,541	17,505	343,926	78,127	75,184
MIAMI, FLORIDA										
Total	475,908	[1]3,665,121	422,740	2,861,469	270,341	[1]2,833,657	241,585	2,232,181	1,242,246	1,166,784
No adjusted gross income	2,189	[2]99,908	556	6,816	1,693	[2]81,587	518	5,747	7,200	6,330
Under $2,000	88,786	87,263	76,602	70,410	10,802	16,071	7,492	11,540	127,592	119,078
$2,000 under $4,000	90,030	259,272	80,899	196,171	40,401	115,273	36,911	82,090	197,702	176,763
$4,000 under $6,000	83,165	412,034	68,906	306,602	40,527	202,073	30,080	134,983	209,488	187,020
$6,000 under $8,000	54,771	382,870	51,005	356,399	43,200	301,167	41,918	291,816	185,876	185,149
$8,000 under $10,000	39,284	348,362	37,903	321,564	28,881	257,647	27,871	235,846	115,905	111,146
$10,000 under $15,000	65,606	782,975	63,304	714,724	58.351	701,285	56,595	642,252	208,272	198,792
$15,000 under $20,000	25,013	430,307	21,967	351,268	22,070	379,799	20,348	330,275	90,530	88,352
$20,000 under $25,000	11,304	251,163	9,598	192,923	10,238	228,295	8,744	179,148	39,215	38,336
$25,000 under $30,000	3,756	102,282	2,853	56,603	3,249	89,013	2,601	53,866	12,970	11,862
$30,000 under $50,000	8,007	301,092	6,408	179,090	7,409	278,117	6,026	164,155	32,189	29,983
$50,000 under $100,000	3,044	206,635	2,072	77,097	2,692	181,813	1,861	70,920	11,719	10,749
$100,000 under $200,000	697	91,791	476	23,307	614	81,065	449	22,079	2,668	2,409
$200,000 or more	256	108,983	191	8,495	214	83,626	171	7,464	920	815
Returns under $5,000	223,948	[1]438,372	195,357	420,164	72,062	[1]134,039	60,117	157,182	453,910	407,807
Returns $5,000 under $10,000	134,277	951,521	120,514	837,798	93,442	676,606	84,673	604,839	389,853	377,679
Returns $10,000 under $15,000	65,606	782,975	63,304	714,724	58,351	701,285	56,595	642,252	208,272	198,792
Returns $15,000 or more	52,077	1,492,253	43,565	888,783	46,486	1,321,728	40,200	827,906	190,211	182,506

Adjusted gross income classes	Taxable income: Number of returns	Taxable income: Amount	Surcharge: Number of returns	Surcharge: Amount	Income tax after credits: Number of returns	Income tax after credits: Amount	Form W-2, Wage and Tax Statement—Wages and other compensation: Total: Number of returns	Total: Amount	Reported for men: Number of returns	Reported for men: Amount	Reported for women: Number of returns	Reported for women: Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
MEMPHIS, TENNESSEE AND ARKANSAS												
Total	196,803	1,087,799	146,468	22,395	196,782	254,088	213,256	1,440,282	167,986	1,091,173	103,935	349,109
No adjusted gross income	-	-	-	-	-	-	728	1,484	365	392	384	1,092
Under $2,000	20,560	9,718	1,570	5	20,560	1,397	41,768	40,342	32,196	32,910	9,572	7,432
$2,000 under $4,000	33,908	47,590	21,081	597	33,908	7,931	34,050	100,382	16,784	47,984	17,678	52,398
$4,000 under $6,000	46,313	111,819	32,870	1,394	46,313	18,722	45,196	212,460	29,088	126,110	24,295	86,350
$6,000 under $8,000	21,488	70,997	16,539	959	21,488	12,257	21,394	153,434	21,394	133,982	8,335	19,452
$8,000 under $10,000	15,094	85,859	15,093	1,505	15,094	16,598	14,473	129,308	14,473	108,554	6,618	20,755
$10,000 under $15,000	38,654	322,769	38,529	5,766	38,654	63,575	37,499	452,170	36,529	352,543	25,955	99,626
$15,000 under $20,000	11,389	139,710	11,389	2,708	11,389	29,805	10,853	167,654	10,234	126,300	7,846	41,354
$20,000 under $25,000	3,464	57,149	3,464	1,198	3,443	13,134	2,765	54,753	2,671	42,212	1,806	12,541
$25,000 under $30,000	1,587	33,318	1,587	761	1,587	8,358	1,416	33,193	1,369	31,030	571	2,162
$30,000 under $50,000	2,655	78,501	2,655	2,104	2,655	23,095	2,030	49,029	1,817	44,373	717	4,657
$50,000 under $100,000	1,388	78,249	1,388	2,862	1,388	31,372	849	31,488	837	30,659	119	829
$100,000 under $200,000	248	28,633	248	1,318	248	14,471	192	10,545	189	10,212	29	333
$200,000 or more	55	23,487	55	1,218	55	13,373	43	4,040	40	3,912	10	128
Returns under $5,000	79,420	115,953	42,576	1,335	79,420	19,374	100,503	239,959	65,382	136,845	40,601	103,114
Returns $5,000 under $10,000	57,943	210,030	44,577	3,125	57,943	37,530	57,106	397,451	48,918	313,087	26,281	84,365
Returns $10,000 under $15,000	38,654	322,769	38,529	5,766	38,654	63,575	37,499	452,170	36,529	352,543	25,955	99,626
Returns $15,000 or more	20,786	439,045	20,786	12,169	20,765	133,607	18,148	350,702	17,157	288,697	11,098	62,005
MIAMI, FLORIDA												
Total	389,147	2,394,003	293,343	51,646	380,633	582,134	411,747	2,815,515	311,294	2,140,137	216,401	675,375
No adjusted gross income	-	-	-	-	-	-	538	6,223	495	5,423	153	800
Under $2,000	30,825	9,116	-	-	30,825	1,288	71,585	66,025	42,357	39,687	30,901	26,338
$2,000 under $4,000	67,701	92,925	31,995	885	62,681	14,788	78,864	198,280	51,418	120,781	39,881	77,498
$4,000 under $6,000	79,091	214,608	59,692	2,623	75,747	36,078	68,906	306,579	43,675	182,139	38,974	124,439
$6,000 under $8,000	54,720	192,663	46,838	2,735	54,720	33,404	49,333	334,994	43,041	268,208	25,776	66,786
$8,000 under $10,000	39,208	209,633	37,535	3,569	39,208	39,735	37,903	321,515	30,081	236,841	21,131	84,674
$10,000 under $15,000	65,554	523,645	65,554	9,311	65,406	101,674	61,665	708,885	59,225	545,994	37,452	162,891
$15,000 under $20,000	25,012	307,604	24,717	6,047	25,012	66,667	21,746	350,418	20,864	272,499	14,066	77,918
$20,000 under $25,000	11,303	191,360	11,303	4,103	11,303	44,404	9,598	191,983	9,444	161,912	4,469	30,071
$25,000 under $30,000	3,756	78,964	3,756	1,848	3,756	20,271	2,831	56,275	2,475	47,009	1,517	9,266
$30,000 under $50,000	7,997	236,687	7,997	6,224	7,997	67,861	6,213	169,987	5,810	161,245	1,392	8,742
$50,000 under $100,000	3,031	169,940	3,011	6,206	3,031	67,951	1,951	73,681	1,829	69,957	504	3,724
$100,000 under $200,000	697	75,186	693	3,399	697	37,261	441	22,487	414	20,717	142	1,770
$200,000 or more	252	91,672	252	4,696	250	50,752	173	8,183	166	7,725	43	458
Returns under $5,000	137,395	189,674	56,136	1,841	129,031	30,355	188,287	417,286	114,119	236,342	93,404	180,944
Returns $5,000 under $10,000	134,150	529,271	119,924	7,971	134,150	94,938	118,842	816,330	96,948	616,738	63,412	199,592
Returns $10,000 under $15,000	65,554	523,645	65,554	9,311	65,406	101,674	61,665	708,885	59,225	545,994	37,452	162,891
Returns $15,000 or more	52,048	1,151,412	51,729	32,522	52,046	355,167	42,953	873,013	41,002	741,064	22,133	131,949

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MILWAUKEE, WISCONSIN										
Total	547,060	[1]4,579,990	504,314	3,926,579	286,229	[1]3,504,189	264,753	2,997,686	1,428,011	1,341,697
No adjusted gross income	4,672	[2]9,727	2,234	13,443	1,041	[2]7,967	636	8,979	9,258	7,082
Under $2,000	94,348	99,193	84,385	86,621	5,850	8,073	3,538	5,691	118,832	100,730
$2,000 under $4,000	79,082	223,626	71,093	183,558	21,457	60,439	17,190	35,000	155,891	136,910
$4,000 under $6,000	68,166	346,162	59,649	293,031	19,992	102,341	15,682	75,491	136,878	116,967
$6,000 under $8,000	53,317	369,709	50,068	339,358	19,093	134,206	17,798	126,092	111,893	106,750
$8,000 under $10,000	62,009	559,874	60,213	538,430	46,371	421,648	44,748	401,548	189,213	179,109
$10,000 under $15,000	121,787	1,483,493	117,857	1,380,551	111,222	1,362,535	107,515	1,271,785	457,977	453,867
$15,000 under $20,000	40,434	682,063	39,231	607,009	39,259	661,256	38,555	597,128	156,179	153,422
$20,000 under $25,000	10,681	236,514	9,560	181,616	10,438	230,707	9,510	181,348	44,228	42,522
$25,000 under $30,000	4,100	111,679	3,526	87,487	4,100	111,679	3,526	87,487	16,365	15,358
$30,000 under $50,000	5,229	200,788	4,046	107,475	4,425	169,051	3,710	101,801	18,321	16,972
$50,000 under $100,000	2,653	175,861	2,005	82,226	2,468	163,211	1,929	80,951	10,880	10,161
$100,000 under $200,000	477	62,419	367	21,153	420	54,918	340	20,118	1,732	1,531
$200,000 or more	105	38,336	80	4,621	93	32,092	76	4,267	364	316
Returns under $5,000	213,455	[1]475,555	187,569	406,889	39,296	[1]111,155	28,712	74,967	356,384	302,358
Returns $5,000 under $10,000	148,139	1,113,282	140,073	1,047,552	74,508	607,585	70,880	577,834	365,581	345,190
Returns $10,000 under $15,000	121,787	1,483,493	117,857	1,380,551	111,222	1,362,535	107,515	1,271,785	457,977	453,867
Returns $15,000 or more	63,679	1,507,659	58,815	1,091,586	61,203	1,422,914	57,646	1,073,099	248,069	240,282
MINNEAPOLIS-ST. PAUL, MINNESOTA										
Total	688,244	[1]6,029,942	636,996	5,113,226	362,264	[1]4,704,948	339,773	4,034,984	1,803,958	1,718,464
No adjusted gross income	2,894	[2]10,181	881	5,187	2,539	[2]7,569	582	3,798	10,340	6,936
Under $2,000	117,849	112,635	106,790	102,105	16,985	39,700	10,293	32,937	140,000	129,446
$2,000 under $4,000	94,368	272,230	79,313	223,557					144,520	122,324
$4,000 under $6,000	96,115	481,916	91,421	450,144	30,496	153,811	27,475	136,665	133,994	165,590
$6,000 under $8,000	53,769	368,020	50,850	340,490	28,127	194,918	27,266	181,022	126,392	120,291
$8,000 under $10,000	85,969	770,935	83,247	699,165	66,031	599,463	63,364	548,491	234,322	286,800
$10,000 under $15,000	147,908	1,835,820	142,539	1,704,443	132,667	1,650,475	130,228	1,566,952	556,867	547,524
$15,000 under $20,000	55,174	936,929	52,258	854,242	53,642	910,274	51,852	850,186	209,174	206,294
$20,000 under $25,000	17,053	381,513	15,474	303,991	15,764	353,129	14,799	292,774	68,104	66,029
$25,000 under $30,000	6,055	165,084	5,234	122,114	5,913	161,262	5,234	122,114	23,364	22,943
$30,000 under $50,000	6,218	234,761	5,110	128,605	5,563	211,021	4,925	125,475	26,259	24,882
$50,000 under $100,000	3,888	258,073	3,104	131,306	3,649	241,833	3,011	128,508	16,806	15,982
$100,000 under $200,000	728	94,219	570	33,012	657	84,982	547	32,190	2,818	2,546
$200,000 or more	256	127,988	205	14,865	231	111,649	197	13,872	998	877
Returns under $5,000	259,021	[1]568,271	226,763	497,558	34,626	[1]99,975	23,519	85,326	380,203	332,338
Returns $5,000 under $10,000	191,943	1,427,283	185,739	1,323,088	109,552	880,349	105,461	817,586	519,365	499,049
Returns $10,000 under $15,000	147,908	1,835,820	142,539	1,704,443	132,667	1,650,475	130,228	1,566,952	556,867	547,524
Returns $15,000 or more	89,372	2,198,566	81,955	1,588,134	85,419	2,074,150	80,565	1,565,118	347,523	339,553

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
MILWAUKEE, WISCONSIN												
Total	471,246	3,030,449	413,303	59,368	470,885	663,224	494,034	3,863,002	380,890	2,970,020	251,569	892,982
No adjusted gross income	-	-	-	-	-	-	628	8,726	628	5,543	606	3,184
Under $2,000	40,081	23,614	5,143	12	40,081	3,338	82,433	84,585	45,380	47,975	38,995	36,610
$2,000 under $4,000	62,932	103,226	52,122	1,284	62,574	16,988	70,561	182,201	44,863	106,185	32,081	76,015
$4,000 under $6,000	67,806	215,908	57,016	3,299	67,806	38,459	59,649	299,475	37,140	165,750	29,250	133,725
$6,000 under $8,000	53,066	256,355	52,349	4,401	53,066	48,658	48,473	338,271	30,204	202,058	25,058	136,213
$8,000 under $10,000	62,007	353,404	61,649	6,061	62,007	67,420	58,444	522,931	55,917	452,858	20,609	70,073
$10,000 under $15,000	121,736	988,208	121,563	17,527	121,736	193,876	116,195	1,350,050	111,021	1,110,840	66,820	239,210
$15,000 under $20,000	40,434	482,902	40,434	9,261	40,434	101,737	38,401	599,912	37,450	453,890	29,397	146,022
$20,000 under $25,000	10,681	167,193	10,528	3,404	10,681	37,826	9,460	180,979	9,140	151,007	4,924	29,972
$25,000 under $30,000	4,100	82,449	4,100	1,810	4,100	19,904	3,505	86,305	3,394	76,899	1,212	9,406
$30,000 under $50,000	5,188	152,702	5,187	4,199	5,188	45,815	3,972	105,737	3,566	96,621	2,091	9,116
$50,000 under $100,000	2,640	131,325	2,640	4,583	2,638	50,401	1,897	79,336	1,788	76,516	438	2,820
$100,000 under $200,000	473	46,730	470	2,115	472	23,301	341	20,129	325	19,547	80	582
$200,000 or more	102	26,433	102	1,412	102	15,501	75	4,365	74	4,331	8	34
Returns under $5,000	138,006	217,026	84,031	2,497	137,648	36,127	183,479	398,760	109,387	219,536	88,168	179,225
Returns $5,000 under $10,000	147,886	735,480	144,248	12,558	147,886	138,736	136,709	1,037,427	104,745	760,832	58,431	276,595
Returns $10,000 under $15,000	121,736	988,208	121,563	17,527	121,736	193,876	116,195	1,350,050	111,021	1,110,840	66,820	239,210
Returns $15,000 or more	63,618	1,089,734	63,461	26,784	63,615	294,485	57,651	1,076,763	55,737	878,812	38,150	197,952
MINNEAPOLIS-ST. PAUL, MINNESOTA												
Total	607,794	3,900,107	514,058	79,030	602,503	885,913	628,713	5,073,182	465,903	3,883,727	342,867	1,189,455
No adjusted gross income	-	-	-	-	-	-	723	5,165	582	3,768	(*)	(*)
Under $2,000	50,913	19,977	(*)	(*)	50,913	2,803	103,442	97,420	50,853	50,821	54,263	46,599
$2,000 under $4,000	85,162	141,546	61,993	1,715	81,760	23,039	79,313	223,191	47,901	136,273	31,971	86,918
$4,000 under $6,000	95,013	301,763	80,089	4,377	93,340	53,469	88,075	445,118	43,636	212,992	54,996	232,126
$6,000 under $8,000	53,637	226,393	47,642	3,606	53,478	42,287	50,490	337,789	37,898	246,890	19,930	90,899
$8,000 under $10,000	85,969	439,396	84,060	7,299	85,914	82,404	83,224	699,766	71,945	583,608	42,823	116,157
$10,000 under $15,000	147,908	1,183,846	147,750	21,161	147,907	233,313	142,539	1,705,555	134,911	1,355,530	89,275	350,026
$15,000 under $20,000	55,032	645,919	55,032	12,306	55,032	135,262	51,749	841,054	50,407	659,511	34,806	181,544
$20,000 under $25,000	17,052	271,146	17,052	5,645	17,052	62,328	15,474	302,803	14,950	258,068	8,644	44,735
$25,000 under $30,000	6,055	123,337	6,055	2,751	6,055	30,214	5,176	118,933	4,866	95,622	3,012	23,311
$30,000 under $50,000	6,218	172,340	6,207	4,519	6,217	49,319	4,852	124,893	4,460	113,982	2,233	10,911
$50,000 under $100,000	3,858	199,236	3,858	6,994	3,858	76,774	2,973	127,661	2,826	123,534	681	4,127
$100,000 under $200,000	721	73,552	718	3,322	721	36,541	502	29,875	489	29,462	61	413
$200,000 or more	256	101,656	256	5,327	256	58,160	181	13,959	179	13,666	26	293
Returns under $5,000	179,570	272,478	97,659	3,146	174,495	44,385	221,584	491,746	118,620	267,976	109,066	223,770
Returns $5,000 under $10,000	191,124	856,596	179,471	13,858	190,910	159,616	183,683	1,316,703	134,195	966,377	95,063	350,325
Returns $10,000 under $15,000	147,908	1,183,846	147,750	21,161	147,907	233,313	142,539	1,705,555	134,911	1,355,530	89,275	350,026
Returns $15,000 or more	89,192	1,587,186	89,178	40,865	89,191	448,598	80,907	1,559,177	78,177	1,293,844	49,463	265,334

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MOBILE, ALABAMA										
Total	122,791	[1]874,392	116,676	803,818	79,017	[1]720,743	75,743	661,486	383,258	375,155
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	21,889	18,240	18,591	14,099	12,678	36,985	(*)	(*)	29,226	26,617
$2,000 under $4,000	18,545	52,449	17,616	54,652			10,661	37,339	59,078	58,464
$4,000 under $6,000	16,592	83,118	15,737	83,477	11,606	57,395	10,751	59,923	67,960	67,653
$6,000 under $8,000	28,785	198,316	28,765	187,690	21,830	149,702	21,810	141,926	95,932	92,608
$8,000 under $10,000	7,763	67,908	7,763	66,032	5,937	53,083	5,937	50,935	24,662	24,662
$10,000 under $15,000	19,039	233,006	18,871	234,262	17,789	218,813	17,621	220,388	68,868	68,326
$15,000 under $20,000	6,020	100,022	5,869	91,183	5,827	97,075	5,676	88,236	21,522	21,522
$20,000 under $25,000	2,310	51,707	2,216	41,539	1,838	41,143	1,744	31,926	7,919	7,401
$25,000 under $30,000	284	7,982	281	5,332	284	7,982	281	5,332	1,329	1,237
$30,000 under $50,000	830	29,627	729	17,143	830	29,627	729	17,143	4,387	4,367
$50,000 under $100,000	328	21,262	196	6,200	310	20,086	187	6,167	1,355	1,301
$100,000 under $200,000	60	8,053	31	1,669	52	7,046	29	1,456	232	216
$200,000 or more	11	3,286	8	447	8	2,319	7	419	34	27
Returns under $5,000	48,886	106,595	43,637	101,855	17,499	56,794	15,074	55,975	116,800	113,270
Returns $5,000 under $10,000	45,023	312,853	44,838	304,189	34,580	239,858	34,395	234,444	160,812	157,488
Returns $10,000 under $15,000	19,039	233,006	18,871	234,262	17,789	218,813	17,621	220,388	68,868	68,326
Returns $15,000 or more	9,843	221,940	9,330	163,513	9,149	205,277	8,653	150,677	36,778	36,071
NASHVILLE, TENNESSEE										
Total	192,959	[1]1,616,427	178,077	1,[2]36,772	116,528	[1]1,290,927	110,255	1,077,818	512,347	484,237
No adjusted gross income	358	[2]5,414	(*)	(*)	(*)	(*)	(*)	(*)	1,179	1,179
Under $2,000	31,848	37,442	25,500	30,774	12,651	39,691	(*)	(*)	42,727	38,408
$2,000 under $4,000	20,505	63,613	19,444	59,609			10,918	35,358	48,809	44,993
$4,000 under $6,000	33,447	161,434	32,575	151,708	14,608	73,736	13,736	64,998	78,603	71,987
$6,000 under $8,000	33,968	241,964	31,500	213,667	21,245	149,661	20,513	139,231	88,964	79,764
$8,000 under $10,000	19,526	173,840	19,295	165,546	16,386	146,768	16,155	138,475	60,928	60,928
$10,000 under $15,000	34,951	432,878	33,698	413,433	34,288	424,192	33,036	404,983	126,892	124,989
$15,000 under $20,000	8,558	146,802	7,993	126,079	7,949	136,230	7,790	124,163	28,761	28,353
$20,000 under $25,000	4,582	100,274	4,166	74,455	4,410	96,698	3,994	71,957	16,158	15,591
$25,000 under $30,000	1,227	33,111	946	21,983	1,203	32,441	946	21,983	4,251	3,956
$30,000 under $50,000	2,616	95,000	1,909	44,769	2,218	79,875	1,784	42,324	9,697	9,026
$50,000 under $100,000	1,075	70,876	752	21,271	1,033	68,293	721	21,108	4,313	4,078
$100,000 under $200,000	235	32,045	175	10,066	201	27,444	160	9,415	818	759
$200,000 or more	63	32,562	51	2,815	53	21,062	44	2,603	247	226
Returns under $5,000	73,315	[1]185,762	64,870	172,198	19,408	[1]62,918	17,099	56,067	132,887	121,274
Returns $5,000 under $10,000	66,337	487,116	63,517	449,703	45,765	341,774	44,681	323,216	188,323	175,985
Returns $10,000 under $15,000	34,951	432,878	33,698	413,433	34,288	424,192	33,036	404,983	126,892	124,989
Returns $15,000 or more	18,356	510,670	15,992	301,439	17,067	462,043	15,439	293,554	64,245	61,989

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
MOBILE, ALABAMA												
Total	94,001	494,653	66,576	9,069	93,981	104,108	115,665	778,574	96,647	603,957	44,273	174,615
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	(*)	(*)	-	-	(*)	(*)	18,591	14,212	13,298	8,639		
$2,000 under $4,000	11,672	12,448			11,672	1,713	17,616	49,572	14,292	40,529	14,217	23,312
$4,000 under $6,000	14,930	25,471	29,931	1,707	14,930	4,181	15,737	83,341	14,075	74,645		
$6,000 under $8,000	27,123	96,384			27,103	17,206	28,151	173,250	27,585	152,382	17,278	86,896
$8,000 under $10,000	7,763	43,513	7,763	715	7,763	8,044	7,763	66,029				
$10,000 under $15,000	19,039	149,337	19,039	2,634	19,039	28,854	18,871	234,564	18,871	193,281	8,851	41,283
$15,000 under $20,000	6,020	70,613	6,020	1,334	6,020	14,686	5,869	90,863	5,527	72,569	3,147	18,294
$20,000 under $25,000	2,310	39,798	2,310	905	2,310	9,793	1,932	36,609	1,885	34,291	377	2,318
$25,000 under $30,000	284	6,228	284	142	284	1,559	235	5,148	235	4,740	46	408
$30,000 under $50,000	830	23,470	830	589	830	6,475	689	17,084	669	15,121	325	1,963
$50,000 under $100,000	328	16,932	328	585	328	6,401	178	6,068	178	6,014	20	54
$100,000 under $200,000	60	6,805	60	323	60	3,541	26	1,392	26	1,323	10	69
$200,000 or more	11	2,429	11	135	11	1,482	7	442	6	423	2	18
Returns under $5,000	23,420	28,185	6,888	162	23,420	4,181	43,634	96,794	33,355	75,672	12,555	21,122
Returns $5,000 under $10,000	41,699	150,857	30,806	2,260	41,679	27,136	44,224	289,609	35,895	200,524	18,940	89,085
Returns $10,000 under $15,000	19,039	149,337	19,039	2,634	19,039	28,854	18,871	234,564	18,871	193,281	8,851	41,283
Returns $15,000 or more	9,843	166,275	9,843	4,012	9,843	43,937	8,936	157,606	8,526	134,482	3,927	23,124
NASHVILLE, TENNESSEE												
Total	169,671	1,076,634	144,529	21,922	169,323	248,937	175,886	1,314,039	132,241	970,326	91,042	343,718
No adjusted gross income	-	-			-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	12,895	8,010	(*)	(*)	12,895	1,154	25,162	30,117	14,174	18,534	10,988	11,583
$2,000 under $4,000	18,212	25,233	10,433	125	18,212	3,846	19,444	59,796	12,488	36,340	8,937	23,457
$4,000 under $6,000	31,803	89,588	27,097	1,157	31,803	15,438	32,575	151,706	18,109	80,586	16,877	71,120
$6,000 under $8,000	33,958	144,172	32,657	2,260	33,620	26,090	31,162	210,497	23,313	133,759	17,920	76,738
$8,000 under $10,000	19,525	112,896	19,515	1,895	19,515	20,724	19,295	165,590	17,725	141,864	6,955	23,726
$10,000 under $15,000	34,950	293,089	34,950	5,169	34,950	57,010	32,524	398,949	31,508	315,043	20,108	83,906
$15,000 under $20,000	8,557	108,113	8,557	2,120	8,557	23,500	7,918	124,961	7,640	91,494	5,896	33,467
$20,000 under $25,000	4,582	77,794	4,582	1,635	4,582	17,987	4,040	73,825	3,753	63,182	2,030	10,644
$25,000 under $30,000	1,206	26,709	1,206	603	1,206	6,632	946	21,983	850	19,462	521	2,522
$30,000 under $50,000	2,616	77,713	2,595	2,077	2,616	23,043	1,844	44,273	1,762	39,228	563	5,045
$50,000 under $100,000	1,073	58,765	1,073	2,117	1,073	23,245	701	19,572	658	18,553	160	1,020
$100,000 under $200,000	232	26,973	232	1,267	232	13,912	155	9,375	153	9,260	20	115
$200,000 or more	62	27,579	62	1,495	62	16,356	47	2,798	44	2,720	7	78
Returns under $5,000	50,067	83,607	28,040	791	50,067	13,822	64,532	171,730	35,251	86,136	31,988	85,594
Returns $5,000 under $10,000	66,326	296,292	63,232	4,646	65,978	53,431	63,179	446,573	50,622	325,247	29,749	121,326
Returns $10,000 under $15,000	34,950	293,089	34,950	5,169	34,950	57,010	32,524	398,949	31,508	315,043	20,108	83,906
Returns $15,000 or more	18,328	403,646	18,307	11,313	18,328	124,674	15,651	296,787	14,860	243,898	9,197	52,890

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NEW HAVEN, CONNECTICUT										
Total	134,920	[1]1,190,485	119,428	933,536	69,772	[1]908,836	61,986	723,840	355,811	332,524
No adjusted gross income	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)
Under $2,000	25,564	26,151	22,045	21,028					26,021	25,859
$2,000 under $4,000	17,991	57,633	15,977	50,391	10,955	52,904	8,426	38,244	33,958	29,930
$4,000 under $6,000	18,641	98,775	16,492	81,530					47,973	43,601
$6,000 under $8,000	16,695	120,798	14,122	99,247					59,398	52,006
$8,000 under $10,000	10,177	95,501	7,910	68,718	17,783	143,075	14,797	118,374	37,420	35,738
$10,000 under $15,000	25,416	306,457	24,601	281,126	22,513	273,041	21,698	254,410	79,849	77,183
$15,000 under $20,000	12,231	208,203	11,637	181,694	11,212	190,675	10,821	170,281	41,941	40,721
$20,000 under $25,000	3,711	83,234	3,311	60,467	3,578	80,324	3,178	57,557	12,627	12,227
$25,000 under $30,000	1,337	36,854	1,015	21,548	1,069	29,341	1,015	21,548	3,931	3,425
$30,000 under $50,000	1,842	73,081	1,268	34,407	1,687	66,758	1,247	34,169	8,301	7,816
$50,000 under $100,000	977	63,682	750	25,156	870	56,921	712	24,766	3,728	3,401
$100,000 under $200,000	110	14,121	80	3,831	89	11,480	77	3,826	389	358
$200,000 or more	23	6,895	16	675	16	4,317	15	665	69	54
Returns under $5,000	46,001	[1]93,358	40,413	86,566	3,298	[1]10,877	2,864	9,860	65,598	61,063
Returns $5,000 under $10,000	43,272	304,599	36,337	238,066	25,440	185,102	20,359	146,757	139,378	126,276
Returns $10,000 under $15,000	25,416	306,457	24,601	281,126	22,513	273,041	21,698	254,410	79,849	77,183
Returns $15,000 or more	20,231	486,069	18,077	327,777	18,521	439,815	17,065	312,812	70,986	68,002
NEW ORLEANS, LOUISIANA										
Total	312,637	[1]2,480,431	283,946	2,031,233	168,096	[1]1,912,351	151,502	1,544,738	841,295	813,866
No adjusted gross income	2,875	[2]14,659	1,967	5,995	414	[2]10,415	262	1,678	5,512	5,505
Under $2,000	58,130	61,234	49,297	53,181	5,507	5,371	2,513	4,133	82,395	74,086
$2,000 under $4,000	49,878	152,824	45,739	143,913	11,077	35,210	9,548	34,968	96,395	96,190
$4,000 under $6,000	59,788	297,470	50,983	247,430	31,303	156,623	24,300	122,066	169,660	161,433
$6,000 under $8,000	31,496	222,432	30,812	209,450	21,181	148,812	20,497	136,658	98,956	97,311
$8,000 under $10,000	19,984	178,345	19,427	154,410	17,001	151,247	16,806	130,235	52,741	52,681
$10,000 under $15,000	56,971	690,234	55,750	640,284	51,362	623,113	50,201	578,399	206,631	201,883
$15,000 under $20,000	18,665	321,034	17,737	290,784	17,105	294,843	16,284	269,606	70,528	69,738
$20,000 under $25,000	6,096	135,907	5,296	101,985	5,265	117,512	4,683	93,451	22,952	21,611
$25,000 under $30,000	2,325	63,470	2,218	43,534	2,127	58,230	2,038	43,079	10,357	10,055
$30,000 under $50,000	4,178	162,626	3,088	84,805	3,765	149,163	2,873	78,966	16,091	14,867
$50,000 under $100,000	1,790	121,325	1,287	39,043	1,601	109,057	1,189	36,708	7,296	6,929
$100,000 under $200,000	350	44,891	261	12,344	295	37,909	232	10,940	1,375	1,241
$200,000 or more	111	43,298	84	4,075	93	35,676	76	3,851	406	336
Returns under $5,000	136,851	[1]311,843	117,648	290,979	30,942	[1]91,795	21,091	79,897	246,987	233,529
Returns $5,000 under $10,000	85,300	585,802	80,577	523,399	55,541	395,053	52,835	349,841	258,672	253,677
Returns $10,000 under $15,000	56,971	690,234	55,750	640,284	51,362	623,113	50,201	578,399	206,631	201,883
Returns $15,000 or more	33,515	892,551	29,971	576,570	30,251	802,389	27,375	536,600	129,005	124,777

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
NEW HAVEN, CONNECTICUT												
Total	116,385	809,648	93,623	16,783	116,332	187,360	117,358	913,721	89,669	680,362	55,490	233,361
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
Under $2,000	15,367	6,698	-	-	15,314	951	22,045	20,765	15,142	16,665		
$2,000 under $4,000	15,805	27,125	12,107	372	15,805	4,629	15,645	48,991	8,916	25,053	22,890	70,318
$4,000 under $6,000	16,445	57,846	12,748	849	16,445	10,066	16,320	79,930	9,077	37,652		
$6,000 under $8,000	12,944	64,565	12,944	1,082	12,944	12,199	14,122	99,242	10,756	67,091		
$8,000 under $10,000	10,177	59,588	10,177	1,042	10,177	11,631	7,910	68,714	5,896	55,255	23,177	111,104
$10,000 under $15,000	25,416	216,688	25,416	3,849	25,416	42,456	23,439	275,083	22,687	209,589		
$15,000 under $20,000	12,231	154,368	12,231	3,045	12,231	33,544	11,433	175,059	10,944	141,459	6,408	33,600
$20,000 under $25,000	3,711	64,239	3,711	1,368	3,711	15,018	3,258	59,293	3,125	46,628	2,083	12,665
$25,000 under $30,000	1,337	27,978	1,337	677	1,337	7,450	962	21,188	962	20,701	134	487
$30,000 under $50,000	1,842	59,177	1,842	1,655	1,842	18,201	1,246	33,468	1,224	30,351	552	3,117
$50,000 under $100,000	977	53,843	977	1,973	977	21,639	684	24,533	653	22,534	228	1,999
$100,000 under $200,000	110	11,924	110	570	110	6,229	75	3,142	70	3,092	14	50
$200,000 or more	23	5,609	23	301	23	3,347	15	595	13	574	4	21
Returns under $5,000	32,909	40,115	13,844	479	32,856	6,765	39,909	84,123	24,594	47,481	15,647	36,642
Returns $5,000 under $10,000	37,829	175,706	34,132	2,866	37,829	32,712	36,337	237,237	25,397	157,951	14,809	79,286
Returns $10,000 under $15,000	25,416	216,688	25,416	3,849	25,416	42,456	23,439	275,083	22,687	209,589	15,611	65,494
Returns $15,000 or more	20,231	377,136	20,231	9,589	20,231	105,426	17,673	317,278	16,991	265,340	9,423	51,938
NEW ORLEANS, LOUISIANA												
Total	267,777	1,594,146	208,154	32,591	267,704	371,893	278,282	2,003,745	219,361	1,608,824	119,998	394,922
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
Under $2,000	24,658	12,460	(*)	(*)	24,658	1,770	48,875	50,995	30,778	36,788	18,097	14,207
$2,000 under $4,000	45,725	71,677	32,402	754	45,725	11,642	45,739	143,394	23,909	79,249	23,837	64,145
$4,000 under $6,000	56,290	153,618	40,877	1,826	56,230	25,712	50,983	247.977	41,113	198,312	18,636	49,665
$6,000 under $8,000	31,471	122,135	29,102	1,817	31,471	22,170	29,167	207,055	23,704	156,737	12,767	50,319
$8,000 under $10,000	19,429	103,176	16,139	1,728	19,429	19,450	17,360	150,487	16,806	131,704	6,405	18,783
$10,000 under $15,000	56,800	460,685	55,955	8,163	56,800	90,866	55,522	637,722	53,547	525,359	26,934	112,364
$15,000 under $20,000	18,665	227,478	18,581	4,431	18,665	48,586	17,238	286,202	16,489	225,655	9,745	60,547
$20,000 under $25,000	6,096	102,062	6,096	2,255	6,096	24,817	5,270	104,643	5,063	89,180	2,212	15,463
$25,000 under $30,000	2,301	46,354	2,300	1,074	2,300	11,813	2,021	42,030	1,961	36,405	630	5,625
$30,000 under $50,000	4,116	124,793	4,116	3,384	4,116	37,110	2,848	76,368	2,799	74,930	465	1,438
$50,000 under $100,000	1,769	98,685	1,769	3,659	1,758	39,530	1,065	35,979	1,027	34,309	213	1,669
$100,000 under $200,000	348	36,917	347	1,690	347	18,589	235	11,433	209	10,853	50	580
$200,000 or more	109	34,106	109	1,809	109	19,838	64	3,746	61	3,629	7	117
Returns under $5,000	96,143	144,105	53,045	1,393	96,143	23,338	117,154	288,548	70,647	180,150	51,984	108,398
Returns $5,000 under $10,000	81,430	318,962	65,836	4,734	81,370	57,406	76,865	517,074	67,558	428,353	27,758	88,721
Returns $10,000 under $15,000	56,800	460,685	55,955	8,163	56,800	90,866	55,522	637,722	53,547	525,359	26,934	112,364
Returns $15,000 or more	33,404	670,395	33,318	18,300	33,391	200,283	28,741	560,400	27,609	474,961	13,322	85,439

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NEW YORK, NEW YORK										
Total	4,791,444	[1]45,237,044	4,300,203	35,616,149	2,317,776	[1]32,467,751	2,112,417	25,451,802	12,281,353	11,557,469
No adjusted gross income	23,655	[2]144,285	12,735	95,676	8,014	[2]112,504	6,741	67,449	47,518	43,214
Under $2,000	750,114	798,435	647,832	654,297	53,127	70,212	36,310	48,685	1,066,927	950,802
$2,000 under $4,000	709,802	2,088,950	585,914	1,628,399	132,657	409,309	91,430	254,673	1,348,166	1,145,662
$4,000 under $6,000	678,534	3,399,861	606,203	2,886,459	235,189	1,194,854	209,107	994,814	1,544,929	1,421,277
$6,000 under $8,000	562,319	3,955,979	507,798	3,493,632	262,291	1,864,385	228,958	1,585,755	1,495,090	1,440,496
$8,000 under $10,000	500,587	4,493,556	470,428	4,045,588	314,026	2,825,341	295,502	2,556,161	1,463,459	1,407,122
$10,000 under $15,000	857,808	10,458,204	822,809	9,479,246	680,673	8,366,709	656,839	7,663,989	2,818,457	2,740,284
$15,000 under $20,000	361,887	6,160,609	344,613	5,444,659	322,365	5,496,727	309,952	4,942,511	1,258,746	1,226,453
$20,000 under $25,000	138,626	3,066,621	127,758	2,511,906	124,707	2,758,679	117,979	2,345,615	482,087	467,646
$25,000 under $30,000	65,351	1,774,122	57,988	1,309,469	58,157	1,579,481	52,632	1,200,727	233,844	225,722
$30,000 under $50,000	88,450	3,337,828	74,439	2,070,942	78,728	2,971,806	68,320	1,929,584	322,742	306,004
$50,000 under $100,000	39,970	2,660,169	31,161	1,282,222	35,545	2,361,726	29,019	1,203,378	147,795	137,043
$100,000 under $200,000	10,407	1,388,540	7,739	480,065	9,008	1,203,142	7,127	446,368	37,693	33,663
$200,000 or more	3,934	1,798,455	2,786	233,589	3,289	1,477,884	2,501	212,093	13,900	12,081
Returns under $5,000	1,799,079	[1]4,163,502	1,521,280	3,545,532	290,379	[1]803,285	215,779	718,757	3,166,877	2,778,012
Returns $5,000 under $10,000	1,425,932	10,428,994	1,309,630	9,258,519	714,925	5,448,313	652,269	4,788,780	3,799,212	3,630,561
Returns $10,000 under $15,000	857,808	10,458,204	822,809	9,479,246	680,673	8,366,709	656,839	7,663,989	2,818,457	2,740,284
Returns $15,000 or more	708,625	20,186,343	646,484	13,332,851	631,799	17,849,445	587,530	12,280,277	2,496,807	2,408,612
NEWARK, NEW JERSEY										
Total	721,366	[1]6,871,543	644,418	5,540,671	384,935	[1]5,448,102	346,610	4,390,650	1,958,905	1,843,173
No adjusted gross income	3,047	[2]12,185	933	12,841	2,551	[2]10,830	932	12,774	7,974	6,214
Under $2,000	124,688	122,985	105,226	97,097	22,387	56,358	1,773	1,126	164,425	144,709
$2,000 under $4,000	101,340	290,033	83,786	216,878			10,258	23,465	207,009	173,266
$4,000 under $6,000	86,208	431,986	76,067	358,772	22,872	113,382	18,138	75,507	193,725	172,718
$6,000 under $8,000	70,831	491,116	66,072	446,049	45,616	314,492	42,841	284,985	224,679	215,138
$8,000 under $10,000	76,605	689,323	71,796	617,922	60,688	551,848	55,879	488,860	244,820	238,396
$10,000 under $15,000	137,582	1,698,680	130,385	1,547,046	116,499	1,442,443	111,425	1,337,448	472,958	465,012
$15,000 under $20,000	66,809	1,141,115	63,239	1,016,095	62,552	1,068,349	59,890	967,625	236,341	231,223
$20,000 under $25,000	23,354	516,190	21,400	437,748	22,788	503,760	21,113	432,671	87,269	85,732
$25,000 under $30,000	8,938	241,902	7,504	175,475	8,213	222,765	7,065	168,936	30,964	28,286
$30,000 under $50,000	14,675	552,076	12,476	352,005	13,954	523,870	11,967	342,412	59,409	55,221
$50,000 under $100,000	5,856	386,917	4,402	181,397	5,489	362,065	4,245	176,094	23,859	22,208
$100,000 under $200,000	1,140	149,934	904	62,733	1,058	139,228	866	60,958	4,365	4,048
$200,000 or more	293	171,471	228	18,613	268	160,372	218	17,789	1,108	1,002
Returns under $5,000	268,458	[1]578,312	225,277	470,703	35,038	[1]90,440	20,921	59,170	462,101	394,150
Returns $5,000 under $10,000	194,261	1,434,946	178,603	1,278,856	119,076	934,810	108,900	827,547	580,531	556,291
Returns $10,000 under $15,000	137,582	1,698,680	130,385	1,547,046	116,499	1,442,443	111,425	1,337,448	472,958	465,012
Returns $15,000 or more	121,065	3,159,605	110,153	2,244,066	114,322	2,980,408	105,364	2,166,484	443,315	427,720

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
NEW YORK, NEW YORK												
Total	4,183,955	29,185,582	3,538,909	642,755	4,161,680	7,175,571	4,196,660	34,820,033	3,041,747	26,240,033	1,969,419	8,580,013
No adjusted gross income	-	-	-	-	-	-	14,196	94,777	10,012	80,160	7,589	14,618
Under $2,000	299,872	141,952	23,222	91	292,934	19,726	622,564	619,612	342,374	331,747	283,706	287,865
$2,000 under $4,000	608,882	923,201	422,020	10,363	599,698	148,028	559,869	1,543,722	312,760	842,458	261,238	701,264
$4,000 under $6,000	653,395	1,874,329	530,260	27,037	650,079	328,627	590,904	2,806,725	348,395	1,627,364	272,635	1,179,361
$6,000 under $8,000	558,173	2,366,423	519,023	37,689	556,515	440,438	502,141	3,470,396	335,303	2,203,286	230,955	1,267,110
$8,000 under $10,000	500,185	2,775,860	489,102	47,759	500,028	533,401	459,638	3,936,768	373,268	2,954,202	180,812	982,566
$10,000 under $15,000	856,107	6,824,123	849,396	123,727	855,536	1,365,546	814,404	9,329,430	727,093	7,438,955	394,347	1,890,473
$15,000 under $20,000	361,672	4,277,905	360,975	83,238	361,662	916,113	340,242	5,377,048	319,415	4,259,616	194,646	1,117,434
$20,000 under $25,000	138,440	2,209,430	138,439	46,809	138,292	513,168	125,722	2,473,398	118,255	1,970,197	73,381	503,203
$25,000 under $30,000	65,346	1,282,300	65,018	29,003	65,267	318,898	56,597	1,275,328	52,747	1,040,227	26,741	235,101
$30,000 under $50,000	87,997	2,421,861	87,622	63,779	87,844	700,661	71,484	2,024,287	65,996	1,760,621	31,597	263,668
$50,000 under $100,000	39,702	1,914,796	39,672	66,282	39,667	725,619	29,672	1,227,526	27,575	1,125,956	9,563	101,574
$100,000 under $200,000	10,323	970,260	10,305	43,197	10,308	471,969	6,992	447,362	6,426	417,990	1,804	29,373
$200,000 or more	3,861	1,203,142	3,855	63,781	3,850	693,377	2,235	193,654	2,128	187,254	405	6,403
Returns under $5,000	1,207,416	1,796,347	670,916	20,531	1,187,978	293,665	1,461,475	3,372,582	814,071	1,863,460	682,501	1,509,122
Returns $5,000 under $10,000	1,413,091	6,285,419	1,312,711	102,408	1,411,276	1,176,555	1,287,837	9,099,417	908,041	6,175,757	554,434	2,923,661
Returns $10,000 under $15,000	856,107	6,824,123	849,396	123,727	855,536	1,365,546	814,404	9,329,430	727,093	7,438,955	394,347	1,890,473
Returns $15,000 or more	707,341	14,279,693	705,886	396,088	706,890	4,339,804	632,944	13,018,603	592,542	10,761,860	338,137	2,256,756
NEWARK, NEW JERSEY												
Total	625,384	4,632,108	518,449	101,248	620,141	1,131,974	631,831	5,434,376	471,031	4,196,348	325,384	1,238,028
No adjusted gross income	-	-	-	-	-	-	923	12,490	923	9,450	695	3,040
Under $2,000	53,785	22,409	(*)	(*)	53,785	3,205	103,632	93,337	60,658	51,451	43,153	41,886
$2,000 under $4,000	84,714	117,191	54,999	1,185	84,398	18,731	79,011	205,117	34,447	89,912	44,880	115,205
$4,000 under $6,000	82,654	241,261	68,819	3,423	77,880	41,745	74,476	346,788	32,776	144,830	44,883	201,958
$6,000 under $8,000	69,240	263,108	58,406	3,966	69,240	47,724	64,480	436,066	50,937	319,611	25,852	116,455
$8,000 under $10,000	76,605	430,415	76,605	7,202	76,605	80,749	71,796	619,960	66,965	512,191	30,616	107,769
$10,000 under $15,000	137,580	1,136,521	137,580	20,730	137,570	228,225	129,030	1,522,519	119,061	1,199,769	77,278	322,749
$15,000 under $20,000	66,732	831,996	66,524	16,229	66,732	179,168	62,902	1,004,535	61,329	805,232	38,360	199,303
$20,000 under $25,000	23,201	381,245	23,058	7,862	23,058	86,808	20,970	425,470	20,141	348,424	11,552	77,046
$25,000 under $30,000	8,928	188,606	8,928	4,354	8,928	47,905	7,448	173,076	7,213	148,833	3,834	24,244
$30,000 under $50,000	14,675	434,918	14,675	11,643	14,675	127,636	11,941	345,477	11,607	325,566	3,263	19,911
$50,000 under $100,000	5,845	316,884	5,845	11,420	5,845	125,254	4,202	175,885	3,983	169,149	867	6,736
$100,000 under $200,000	1,135	123,932	1,129	5,727	1,135	62,448	828	57,965	803	56,503	127	1,462
$200,000 or more	290	143,622	290	7,504	290	82,376	192	15,691	188	15,427	24	264
Returns under $5,000	177,826	235,368	86,188	2,468	175,919	38,183	218,898	454,829	110,668	201,397	111,011	253,433
Returns $5,000 under $10,000	189,172	839,016	174,232	13,312	185,989	153,972	175,420	1,258,928	136,038	926,047	79,068	332,881
Returns $10,000 under $15,000	137,580	1,136,521	137,580	20,730	137,570	228,225	129,030	1,522,519	119,061	1,199,769	77,278	322,749
Returns $15,000 or more	120,806	2,421,203	120,449	64,739	120,663	711,594	108,483	2,198,098	105,264	1,869,134	58,027	328,964

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NEWPORT NEWS-HAMPTON, VIRGINIA										
Total	102,797	[1]824,075	101,879	768,019	61,669	[1]670,671	60,805	617,443	279,089	274,461
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
Under $2,000	16,602	15,007	16,602	14,857	6,511	16,529	6,511	13,697	26,695	26,695
$2,000 under $4,000	11,395	35,648	11,395	32,698					24,414	22,786
$4,000 under $6,000	18,608	90,168	18,608	88,693	13,596	81,899	13,358	81,883	49,141	49,141
$6,000 under $8,000	12,894	90,679	12,656	91,592					24,677	24,677
$8,000 under $10,000	11,109	97,788	11,027	95,962	11,109	97,788	11,027	95,962	33,182	31,554
$10,000 under $15,000	20,438	247,628	20,438	241,007	18,757	229,247	18,757	222,692	78,928	78,928
$15,000 under $20,000	8,204	137,449	8,049	131,430	8,204	137,449	8,049	131,430	27,980	27,301
$20,000 under $25,000	1,462	32,104	1,410	29,123	1,462	32,104	1,410	29,123	5,697	5,697
$25,000 under $30,000	862	23,444	659	12,753	810	21,952	659	12,753	3,139	2,530
$30,000 under $50,000	952	34,638	856	23,469	952	34,638	856	23,469	4,177	4,111
$50,000 under $100,000	236	14,455	151	5,081	236	14,455	151	5,081	932	932
$100,000 under $200,000	31	4,131	24	1,209	29	3,898	24	1,209	116	98
$200,000 or more	4	936	4	145	3	712	3	144	11	11
Returns under $5,000	41,072	[1]109,669	41,072	105,043	11,447	[1]39,497	11,447	35,449	88,861	87,233
Returns $5,000 under $10,000	29,536	219,621	29,216	218,758	19,769	156,719	19,449	156,092	69,248	67,620
Returns $10,000 under $15,000	20,438	247,628	20,438	241,007	18,757	229,247	18,757	222,692	78,928	78,928
Returns $15,000 or more	11,751	247,157	11,153	203,210	11,696	245,207	11,152	203,210	42,052	40,680
NORFOLK-PORTSMOUTH, VIRGINIA										
Total	217,417	[1]1,641,261	204,843	1,482,731	138,517	[1]1,358,865	131,231	1,228,382	632,668	615,360
No adjusted gross income	1,764	[2]8,335	720	8,883	1,764	[2]8,335	720	8,883	5,777	4,567
Under $2,000	39,702	40,306	35,970	34,306	12,404	35,263	(*)	(*)	48,967	48,642
$2,000 under $4,000	26,246	76,155	23,760	61,318			10,415	25,571	54,122	50,867
$4,000 under $6,000	27,005	143,300	24,575	133,383	17,187	92,796	14,808	84,001	34,437	77,603
$6,000 under $8,000	36,965	247,181	36,674	243,826	30,372	202,484	30,163	199,105	129,529	127,901
$8,000 under $10,000	25,494	226,492	25,483	228,167	23,855	213,327	23,855	215,090	105,828	105,828
$10,000 under $15,000	42,857	517,729	41,821	493,577	35,898	435,974	35,504	420,679	141,787	139,740
$15,000 under $20,000	10,323	173,134	9,981	155,392	10,242	171,599	9,981	155,392	37,492	37,017
$20,000 under $25,000	4,538	99,521	4,034	83,104	4,386	95,887	3,882	79,556	14,533	13,575
$25,000 under $30,000	529	13,934	455	8,837	478	12,637	404	8,818	2,852	2,852
$30,000 under $50,000	1,105	43,628	845	14,015	1,105	43,628	845	14,015	3,741	3,418
$50,000 under $100,000	792	51,875	449	15,172	735	48,110	421	14,502	3,239	3,029
$100,000 under $200,000	87	11,390	67	2,164	81	10,544	67	2,164	330	293
$200,000 or more	10	4,951	9	587	10	4,951	9	587	34	28
Returns under $5,000	73,180	[1]133,044	65,491	129,105	16,329	[1]36,913	13,077	44,368	122,181	117,391
Returns $5,000 under $10,000	83,996	592,056	81,691	580,778	69,253	498,622	67,041	488,299	306,479	298,017
Returns $10,000 under $15,000	42,857	517,729	41,821	493,577	35,898	435,974	35,504	420,679	141,787	139,740
Returns $15,000 or more	17,384	398,432	15,840	279,271	17,037	387,356	15,609	275,034	62,221	60,212

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
NEWPORT NEWS-HAMPTON, VIRGINIA												
Total	87,447	533,758	75,466	9,684	87,447	109,887	101,530	763,677	78,339	571,518	50,724	192,159
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	4,884	2,763	-	-	13,024	3,038	16,602	14,857	17,904	37,010	10,093	10,545
$2,000 under $4,000	8,140	15,152	19,535	772			11,395	32,698			-	-
$4,000 under $6,000	18,231	45,983			18,231	7,984	18,283	86,071	11,447	50,575	8,516	35,496
$6,000 under $8,000	12,894	62,713	12,842	1,049	12,894	11,836	12,656	91,463	7,213	43,509	10,990	57,175
$8,000 under $10,000	11,109	63,518	11,109	1,047	11,109	11,522	11,027	95,958	10,976	86,736		
$10,000 under $15,000	20,438	160,640	20,438	2,823	20,438	31,134	20,438	240,728	19,877	196,923	14,157	43,805
$15,000 under $20,000	8,204	98,499	7,995	1,816	8,204	20,458	8,049	132,028	7,968	101,356	5,172	30,672
$20,000 under $25,000	1,462	23,746	1,462	488	1,462	5,372	1,410	29,833	1,410	23,357	806	6,476
$25,000 under $30,000	862	18,754	862	438	862	4,819	659	12,587	556	9,581	456	3,006
$30,000 under $50,000	952	26,749	952	687	952	7,544	856	21,737	845	17,079	487	4,659
$50,000 under $100,000	236	11,051	236	367	236	4,031	130	4,426	121	4,362	31	64
$100,000 under $200,000	31	3,473	31	163	31	1,779	22	1,147	19	886	15	261
$200,000 or more	4	717	4	34	4	370	3	144	3	144	1	-
Returns under $5,000	26,047	44,664	14,652	485	26,047	7,482	41,072	105,071	26,096	69,593	16,656	35,478
Returns $5,000 under $10,000	29,211	145,463	28,834	2,382	29,211	26,898	28,891	215,976	21,444	148,237	12,943	67,739
Returns $10,000 under $15,000	20,438	160,640	20,438	2,823	20,438	31,134	20,438	240,728	19,877	196,923	14,157	43,805
Returns $15,000 or more	11,751	182,989	11,542	3,992	11,751	44,373	11,129	201,903	10,922	156,765	6,968	45,138
NORFOLK-PORTSMOUTH, VIRGINIA												
Total	188,899	1,012,592	150,947	18,460	187,271	212,120	203,442	1,459,635	167,114	1,142,109	101,605	317,528
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	18,219	10,110	(*)	(*)	16,591	1,276	35,970	34,299	21,319	18,809	14,808	15,491
$2,000 under $4,000	20,986	28,020	12,041	254	20,986	4,490	23,760	61,317	15,298	37,102	10,090	24,214
$4,000 under $6,000	27,005	70,157	16,980	840	27,005	11,492	24,575	133,699	21,318	103,641	9,925	30,058
$6,000 under $8,000	36,965	134,212	34,724	1,905	36,965	23,525	36,623	243,192	29,948	183,740	21,324	59,452
$8,000 under $10,000	25,483	122,024	25,483	1,941	25,483	21,821	25,483	227,601	25,077	205,052	11,057	22,549
$10,000 under $15,000	42,857	345,287	42,857	6,247	42,857	68,876	40,700	480,558	37,992	372,359	24,228	108,200
$15,000 under $20,000	10,323	124,927	10,323	2,361	10,323	26,135	9,854	152,720	9,773	122,089	5,879	30,631
$20,000 under $25,000	4,538	75,964	4,388	1,530	4,538	17,385	3,680	74,554	3,680	56,328	2,467	18,226
$25,000 under $30,000	529	10,369	529	233	529	2,559	352	8,387	352	6,152	201	2,235
$30,000 under $50,000	1,105	35,324	1,105	946	1,105	10,377	845	14,975	801	12,492	390	2,483
$50,000 under $100,000	792	42,665	792	1,537	792	16,888	416	14,849	376	13,421	103	1,428
$100,000 under $200,000	87	9,296	87	424	87	4,645	51	2,053	47	2,033	10	21
$200,000 or more	10	4,237	10	234	10	2,651	8	579	8	578	2	1
Returns under $5,000	44,673	51,043	17,251	422	43,045	7,992	65,896	131,066	42,782	84,298	27,804	46,768
Returns $5,000 under $10,000	83,985	313,481	73,605	4,525	83,985	54,611	81,640	579,893	71,303	472,359	40,521	107,534
Returns $10,000 under $15,000	42,857	345,287	42,857	6,247	42,857	68,876	40,700	480,558	37,992	372,359	24,228	108,200
Returns $15,000 or more	17,384	302,782	17,234	7,264	17,384	80,641	15,206	268,117	15,037	213,092	9,052	55,025

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
OKLAHOMA CITY, OKLAHOMA										
Total	210,622	[1]1,607,779	194,129	1,430,609	127,712	[1]1,393,029	120,013	1,247,844	591,469	575,433
No adjusted gross income	1,059	[2]9,291	826	9,005	847	[2]6,819	738	8,480	5,012	4,911
Under $2,000	40,907	30,732	39,106	28,610	15,123	38,730	(*)	(*)	53,376	53,016
$2,000 under $4,000	38,661	110,893	28,944	85,932			8,323	26,314	86,063	75,043
$4,000 under $6,000	26,167	125,620	23,476	111,599	9,817	46,126	8,903	40,755	69,867	69,147
$6,000 under $8,000	22,199	149,648	22,007	140,817	22,199	149,648	22,007	140,817	82,441	80,664
$8,000 under $10,000	18,837	170,397	18,762	167,074	18,826	170,287	18,762	167,074	68,147	68,147
$10,000 under $15,000	42,084	514,869	41,695	499,894	40,989	499,958	40,600	486,131	147,699	147,593
$15,000 under $20,000	11,878	203,223	11,632	188,663	11,340	193,558	11,094	179,942	44,559	44,024
$20,000 under $25,000	4,000	88,589	3,474	68,254	3,858	85,545	3,332	65,939	14,517	13,733
$25,000 under $30,000	1,466	39,764	1,297	31,116	1,413	38,256	1,244	30,608	6,388	6,139
$30,000 under $50,000	2,239	87,050	2,035	60,746	2,238	87,016	2,035	60,746	8,726	8,499
$50,000 under $100,000	933	62,540	717	30,967	880	58,672	684	29,830	3,878	3,797
$100,000 under $200,000	158	21,653	130	6,160	149	20,215	126	6,045	663	606
$200,000 or more	34	12,092	28	1,772	33	11,837	28	1,772	133	114
Returns under $5,000	97,528	[1]208,923	85,690	198,978	23,988	[1]68,111	19,129	73,316	197,076	185,595
Returns $5,000 under $10,000	50,302	369,076	47,431	344,057	42,824	329,862	41,741	313,515	167,830	165,333
Returns $10,000 under $15,000	42,084	514,869	41,695	499,894	40,989	499,958	40,600	486,131	147,699	147,593
Returns $15,000 or more	20,708	514,911	19,313	387,678	19,911	495,098	18,543	374,881	78,864	76,912
OMAHA, NEBRASKA AND IOWA										
Total	209,863	[1]1,609,762	183,011	1,321,007	118,151	[1]1,270,499	102,538	1,032,958	560,180	526,095
No adjusted gross income	(*)	(*)	(*)	(*)	228	[2]5,282	(*)	(*)	(*)	(*)
Under $2,000	44,856	42,889	33,086	26,731	3,838	6,309			57,955	48,694
$2,000 under $4,000	28,483	81,816	23,069	62,083	7,188	21,879	14,472	58,932	56,214	47,619
$4,000 under $6,000	21,569	106,216	18,998	91,887	13,039	62,940			56,064	49,481
$6,000 under $8,000	32,663	231,885	30,811	207,570	19,024	133,040	17,692	112,224	89,809	86,635
$8,000 under $10,000	26,536	238,981	25,302	214,141	23,266	209,687	22,032	184,323	77,127	75,019
$10,000 under $15,000	36,671	441,067	35,616	412,096	34,413	414,867	33,439	390,888	141,894	140,333
$15,000 under $20,000	10,460	180,099	9,733	156,578	9,705	167,187	8,978	147,055	48,852	47,905
$20,000 under $25,000	3,629	78,073	2,966	61,368	3,356	72,135	2,839	58,733	13,118	12,877
$25,000 under $30,000	1,487	39,702	1,137	20,376	1,487	39,702	1,137	20,376	6,065	5,936
$30,000 under $50,000	2,183	78,974	1,522	38,895	1,599	59,539	1,242	34,111	7,788	6,885
$50,000 under $100,000	923	62,687	587	22,008	842	57,009	526	19,095	3,800	3,461
$100,000 under $200,000	143	18,088	106	5,226	136	17,106	105	5,226	618	546
$200,000 or more	31	14,672	25	1,549	30	14,381	24	1,504	121	102
Returns under $5,000	86,515	[1]178,026	66,585	131,584	20,431	[1]65,294	10,663	36,817	148,726	124,134
Returns $5,000 under $10,000	67,821	518,373	64,734	471,327	46,152	363,279	43,585	319,152	189,198	183,916
Returns $10,000 under $15,000	36,671	441,067	35,616	412,096	34,413	414,867	33,439	390,888	141,894	140,333
Returns $15,000 or more	18,856	472,294	16,076	306,000	17,155	427,058	14,851	286,099	80,362	77,712

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
OKLAHOMA CITY, OKLAHOMA												
Total	168,061	1,006,065	135,462	19,637	168,037	221,144	190,062	1,389,728	147,388	1,071,808	102,490	317,921
No adjusted gross income	-	-	-	-	-	-	736	7,886	726	5,112	720	2,774
Under $2,000	11,736	4,297	(*)	(*)	11,736	617	37,329	27,161	24,173	19,133	13,157	8,028
$2,000 under $4,000	31,198	42,779	19,291	430	31,198	6,874	28,224	77,465	16,793	43,899	13,567	33,566
$4,000 under $6,000	23,114	63,506	16,904	963	23,114	11,350	23,063	107,563	11,991	52,838	14,820	54,725
$6,000 under $8,000	20,422	70,442	17,352	918	20,422	11,819	22,007	137,905	17,874	104,667	9,823	33,238
$8,000 under $10,000	18,815	95,534	18,815	1,542	18,815	17,061	18,762	166,418	18,043	135,348	12,998	31,071
$10,000 under $15,000	42,074	337,761	42,074	5,910	42,074	65,088	40,987	488,794	39,664	391,237	28,228	97,557
$15,000 under $20,000	11,878	146,886	11,867	2,842	11,867	31,120	11,451	184,220	10,817	142,762	6,739	41,459
$20,000 under $25,000	4,000	67,731	4,000	1,428	4,000	15,678	3,421	65,032	3,367	55,869	1,599	9,163
$25,000 under $30,000	1,466	28,843	1,466	634	1,466	6,907	1,296	31,144	1,243	30,531	195	612
$30,000 under $50,000	2,238	70,636	2,213	1,883	2,238	20,962	1,939	59,161	1,890	54,896	489	4,265
$50,000 under $100,000	931	50,705	931	1,780	920	19,396	701	29,614	669	28,285	131	1,329
$100,000 under $200,000	156	17,249	156	791	154	8,625	122	5,669	114	5,548	22	121
$200,000 or more	33	9,696	33	515	33	5,647	24	1,696	24	1,683	2	13
Returns under $5,000	57,200	79,782	28,534	900	57,200	13,343	83,050	186,924	49,517	101,189	39,933	85,735
Returns $5,000 under $10,000	48,085	196,777	44,188	2,953	48,085	34,378	47,071	337,474	40,083	259,808	25,152	77,667
Returns $10,000 under $15,000	42,074	337,761	42,074	5,910	42,074	65,088	40,987	488,794	39,664	391,237	28,228	97,557
Returns $15,000 or more	20,702	391,745	20,666	9,873	20,678	108,335	18,954	376,535	18,124	319,574	9,177	56,962
OMAHA, NEBRASKA AND IOWA												
Total	174,870	1,030,780	140,102	19,944	172,264	225,910	178,839	1,298,848	127,185	969,479	102,868	329,368
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	16,459	7,620	-	-	16,127	1,082	31,500	25,125	12,129	9,359	19,371	15,766
$2,000 under $4,000	24,635	36,136	16,536	311	23,049	5,558	23,069	62,078	9,852	24,648	14,803	37,431
$4,000 under $6,000	19,050	51,447	10,714	576	18,882	8,374	17,314	83,112	8,881	43,190	12,126	39,922
$6,000 under $8,000	32,663	140,777	31,595	2,221	32,663	25,789	30,811	207,602	25,955	158,004	12,530	49,597
$8,000 under $10,000	26,536	157,350	26,298	2,643	26,536	29,310	25,301	214,063	21,743	152,867	14,005	61,195
$10,000 under $15,000	36,671	288,074	36,103	5,100	36,151	56,261	35,049	407,871	34,010	331,696	20,650	76,174
$15,000 under $20,000	10,460	122,376	10,460	2,352	10,460	25,862	9,544	152,893	8,835	118,391	6,831	34,502
$20,000 under $25,000	3,629	59,116	3,629	1,240	3,629	13,730	2,966	60,922	2,917	55,904	1,368	5,018
$25,000 under $30,000	1,487	31,301	1,487	699	1,487	7,255	1,088	20,616	989	19,676	250	941
$30,000 under $50,000	2,183	59,460	2,183	1,660	2,183	18,206	1,497	37,051	1,195	30,446	733	6,605
$50,000 under $100,000	923	50,156	923	1,835	923	20,189	527	20,462	507	18,454	143	2,009
$100,000 under $200,000	143	14,419	143	649	143	7,129	101	5,117	101	5,069	6	48
$200,000 or more	31	12,548	31	658	31	7,165	20	1,484	19	1,428	3	56
Returns under $5,000	52,041	70,111	22,321	555	49,955	10,529	63,314	121,156	27,125	56,008	39,411	65,148
Returns $5,000 under $10,000	67,302	323,218	62,822	5,197	67,302	59,583	64,733	471,275	51,487	332,407	33,473	138,868
Returns $10,000 under $15,000	36,671	288,074	36,103	5,100	36,151	56,261	35,049	407,871	34,010	331,696	20,650	76,174
Returns $15,000 or more	18,856	349,376	18,856	9,093	18,856	99,536	15,743	298,545	14,563	249,367	9,334	49,178

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ORLANDO, FLORIDA										
Total	129,637	[1]910,167	118,811	777,943	74,796	[1]740,405	67,204	632,902	378,450	362,756
No adjusted gross income	2,135	[2]1,155	1,674	7,821	1,772	[2]795	1,674	7,821	7,283	7,283
Under $2,000	29,447	29,529	26,537	26,165			2,036	2,943	41,737	37,665
$2,000 under $4,000	22,850	65,809	20,987	60,367	13,328	29,750	7,246	20,393	55,853	49,748
$4,000 under $6,000	19,660	99,823	18,776	91,297	11,113	57,226	10,415	51,710	53,147	52,399
$6,000 under $8,000	14,542	99,010	12,067	81,808	9,525	64,908	8,723	58,944	45,293	41,948
$8,000 under $10,000	8,914	78,757	8,600	79,032	8,912	78,739	8,600	79,032	53,577	53,575
$10,000 under $15,000	19,648	241,147	19,187	226,176	18,010	220,660	17,549	207,270	70,260	69,484
$15,000 under $20,000	7,560	129,968	7,237	119,824	7,434	127,818	7,237	119,824	30,573	30,378
$20,000 under $25,000	2,753	59,845	2,318	46,135	2,601	56,501	2,318	46,135	11,437	11,178
$25,000 under $30,000	433	12,601	356	9,119	433	12,601	356	9,119	2,130	2,126
$30,000 under $50,000	974	35,615	517	10,049	971	35,498	517	10,049	4,501	4,454
$50,000 under $100,000	621	41,276	483	16,631	601	40,010	463	16,155	2,291	2,189
$100,000 under $200,000	79	9,933	56	2,842	75	9,480	54	2,830	273	249
$200,000 or more	21	8,009	16	677	21	8,009	16	677	95	80
Returns under $5,000	63,240	[1]134,200	57,745	132,479	18,705	[1]44,608	14,486	46,111	121,002	110,825
Returns $5,000 under $10,000	34,308	237,572	30,896	214,011	25,945	185,219	24,208	174,733	135,888	131,793
Returns $10,000 under $15,000	19,648	241,147	19,187	226,176	18,010	220,660	17,549	207,270	70,260	69,484
Returns $15,000 or more	12,441	297,248	10,983	205,277	12,136	289,916	10,961	204,789	51,300	50,654
PATERSON-CLIFTON-PASSAIC, NEW JERSEY										
Total	573,746	[1]5,365,221	512,837	4,388,604	289,536	[1]4,099,353	251,747	3,297,151	1,507,569	1,411,863
No adjusted gross income	911	[2]6,213	531	2,311	(*)	(*)	(*)	(*)	1,259	1,251
Under $2,000	98,607	92,159	83,080	75,155	18,222	48,866	14,258	64,504	122,461	110,699
$2,000 under $4,000	74,751	229,432	60,804	171,270					140,627	113,573
$4,000 under $6,000	60,942	301,366	53,588	261,714	14,532	71,809			116,171	105,032
$6,000 under $8,000	71,914	499,499	66,348	443,256	28,276	198,627	22,841	155,506	174,801	164,557
$8,000 under $10,000	65,529	580,595	61,224	514,992	45,371	411,603	42,658	356,063	212,411	198,088
$10,000 under $15,000	110,732	1,361,313	105,265	1,253,393	97,853	1,211,240	94,064	1,127,309	397,728	387,033
$15,000 under $20,000	46,930	805,860	44,699	720,730	44,358	762,156	42,335	683,656	174,139	170,825
$20,000 under $25,000	18,374	404,937	16,756	340,178	17,602	388,206	16,127	327,389	69,098	66,443
$25,000 under $30,000	9,947	274,656	8,751	199,576	9,163	253,404	8,166	191,945	39,469	38,036
$30,000 under $50,000	10,207	380,873	8,105	233,755	9,517	356,327	7,727	223,608	39,434	37,379
$50,000 under $100,000	4,032	264,582	2,997	126,824	3,724	244,424	2,867	121,965	16,446	15,659
$100,000 under $200,000	721	93,325	567	35,074	688	89,212	550	34,153	2,967	2,770
$200,000 or more	149	76,837	122	10,376	133	68,217	119	10,005	558	518
Returns under $5,000	206,323	[1]460,615	172,104	368,292	24,909	[1]72,934	7,494	25,182	324,700	277,921
Returns $5,000 under $10,000	166,331	1,242,222	153,471	1,100,406	81,589	653,232	72,298	551,940	443,030	415,279
Returns $10,000 under $15,000	110,732	1,361,313	105,265	1,253,393	97,853	1,211,240	94,064	1,127,309	397,728	387,033
Returns $15,000 or more	90,360	2,301,070	81,997	1,666,513	85,185	2,161,945	77,891	1,592,719	342,111	331,630

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
ORLANDO, FLORIDA												
Total	100,681	537,552	79,554	10,309	100,238	118,599	116,907	762,256	96,223	607,356	48,956	154,900
No adjusted gross income	-	-	-	-	-	-	1,674	7,821	1,674	7,821	-	-
Under $2,000	10,760	6,509	(*)	(*)	10,760	936	26,537	26,167	19,849	20,398	15,959	33,697
$2,000 under $4,000	16,474	24,692	14,105	283	16,037	4,006	20,977	60,297	12,254	32,367		
$4,000 under $6,000	17,904	48,536	11,966	577	17,904	8,381	18,776	91,271	15,246	73,992		
$6,000 under $8,000	14,542	50,726	12,506	727	14,542	9,040	10,395	70,561	8,723	45,336	15,837	51,052
$8,000 under $10,000	8,912	26,695	7,239	346	8,912	4,497	8,600	78,772	8,600	70,224		
$10,000 under $15,000	19,648	157,904	19,648	2,831	19,645	30,928	19,002	223,406	19,002	184,888	11,077	38,519
$15,000 under $20,000	7,560	91,963	7,560	1,766	7,560	19,397	7,237	119,633	7,237	97,663	4,637	21,970
$20,000 under $25,000	2,753	44,639	2,753	935	2,751	10,272	2,316	46,132	2,313	39,303	1,009	6,828
$25,000 under $30,000	433	8,752	433	194	433	2,135	356	9,119	355	8,749	55	371
$30,000 under $50,000	974	28,010	951	715	974	7,911	517	9,636	472	7,984	241	1,652
$50,000 under $100,000	621	34,693	621	1,251	621	13,654	463	16,081	443	15,363	131	718
$100,000 under $200,000	79	7,917	79	346	78	3,795	44	2,697	42	2,618	8	80
$200,000 or more	21	6,516	21	333	21	3,647	13	663	13	650	2	13
Returns under $5,000	36,042	53,708	22,727	552	35,605	8,810	57,735	132,401	40,652	91,837	17,631	40,565
Returns $5,000 under $10,000	32,550	103,449	24,761	1,386	32,550	18,049	29,224	202,486	25,694	158,301	14,165	44,185
Returns $10,000 under $15,000	19,648	157,904	19,648	2,831	19,645	30,928	19,002	223,406	19,002	184,888	11,077	38,519
Returns $15,000 or more	12,441	222,490	12,418	5,539	12,438	60,812	10,946	203,962	10,875	172,330	6,083	31,633
PATERSON-CLIFTON-PASSAIC, NEW JERSEY												
Total	496,490	3,591,208	430,498	75,965	495,755	844,917	499,662	4,294,152	384,579	3,442,860	223,591	851,293
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	33,423	13,723	(*)	(*)	33,423	1,955	79,897	66,313	43,290	36,336	36,607	29,977
$2,000 under $4,000	66,324	97,420	44,745	1,167	66,324	16,197	54,428	148,365	32,145	92,615	22,283	55,750
$4,000 under $6,000	58,218	178,904	53,058	2,811	58,218	32,737	51,996	250,604	22,658	114,551	29,340	136,053
$6,000 under $8,000	71,914	308,348	64,502	4,995	71,858	57,853	66,348	443,238	51,770	312,138	26,350	131,099
$8,000 under $10,000	65,529	357,006	65,529	6,013	65,529	66,952	61,224	500,514	55,957	429,558	19,661	70,956
$10,000 under $15,000	110,730	896,485	110,730	16,083	110,196	176,637	104,552	1,243,349	99,319	1,042,561	51,304	200,788
$15,000 under $20,000	46,930	575,596	46,930	11,226	46,930	123,406	44,339	714,266	43,826	585,561	23,889	128,706
$20,000 under $25,000	18,374	299,903	18,374	6,233	18,231	68,379	16,644	337,517	16,388	287,072	8,564	50,445
$25,000 under $30,000	9,945	210,669	9,945	4,886	9,945	53,483	8,385	195,906	8,184	178,325	2,688	17,582
$30,000 under $50,000	10,204	292,793	10,204	7,650	10,204	84,155	7,983	227,519	7,273	204,821	2,032	22,697
$50,000 under $100,000	4,031	215,952	4,021	7,754	4,031	84,984	2,875	122,383	2,785	116,357	757	6,027
$100,000 under $200,000	720	77,741	720	3,556	718	38,896	538	33,053	535	32,034	90	1,019
$200,000 or more	148	66,668	148	3,586	148	39,283	109	9,249	107	9,063	23	186
Returns under $5,000	129,260	194,552	72,489	2,456	129,260	32,941	160,766	325,652	85,642	172,484	75,125	153,168
Returns $5,000 under $10,000	166,148	760,848	156,937	12,535	166,092	142,753	153,471	1,085,257	120,520	814,583	59,119	270,674
Returns $10,000 under $15,000	110,730	896,485	110,730	16,083	110,196	176,637	104,552	1,243,349	99,319	1,042,561	51,304	200,788
Returns $15,000 or more	90,352	1,739,322	90,342	44,891	90,207	492,587	80,873	1,639,892	79,098	1,413,233	38,043	226,660

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PENSACOLA, FLORIDA										
Total	77,439	[1]505,348	67,428	450,066	44,095	[1]404,579	38,849	361,379	204,740	201,286
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	12,431	11,911	23,737	63,795	12,968	51,338	-	-	15,775	15,775
$2,000 under $4,000	17,724	49,765					8,873	47,640	29,891	29,891
$4,000 under $6,000	13,241	62,946	10,945	48,387					31,937	28,593
$6,000 under $8,000	16,303	125,029	16,117	126,878	14,631	113,335	14,445	115,226	61,861	61,861
$8,000 under $10,000										
$10,000 under $15,000	12,691	151,349	12,453	142,642	11,547	137,203	11,361	130,159	46,256	46,256
$15,000 under $20,000	2,963	49,992	2,865	47,445	2,963	49,992	2,865	47,445	10,701	10,627
$20,000 under $25,000	576	12,927	502	10,430	576	12,927	502	10,430	1,646	1,646
$25,000 under $30,000	606	16,169	404	4,625	606	16,169	404	4,625	3,076	3,076
$30,000 under $50,000	306	11,550	218	2,902	306	11,550	218	2,902	1,065	1,065
$50,000 under $100,000	182	11,663	92	2,557	162	10,345	92	2,557	750	720
$100,000 under $200,000	22	2,896	14	312	19	2,488	11	305	98	92
$200,000 or more	1	292	1	42	1	292	1	42	3	3
Returns under $5,000	41,382	[1]109,537	32,904	101,513	12,735	[1]47,360	8,765	46,895	71,124	67,780
Returns $5,000 under $10,000	18,710	138,971	17,975	137,599	15,180	116,254	14,630	116,019	70,021	70,021
Returns $10,000 under $15,000	12,691	151,349	12,453	142,642	11,547	137,203	11,361	130,159	46,256	46,256
Returns $15,000 or more	4,656	105,488	4,096	68,313	4,633	103,762	4,093	68,306	17,339	17,229
PEORIA, ILLINOIS										
Total	132,857	[1]1,078,159	120,167	893,216	75,891	[1]900,438	68,293	749,922	371,943	348,338
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	29,911	21,731	27,410	18,688	11,886	53,102	25,804	183,906	37,435	33,541
$2,000 under $4,000	15,147	40,509	14,830	33,224					24,163	19,324
$4,000 under $6,000	6,458	32,505	14,104	82,429					13,554	11,449
$6,000 under $8,000	12,610	85,037							29,570	24,188
$8,000 under $10,000	20,524	185,464	20,077	177,736	17,300	155,626			86,169	86,169
$10,000 under $15,000	31,812	388,525	30,824	359,578	30,575	375,058	29,640	346,778	115,493	112,896
$15,000 under $20,000	10,240	173,899	9,517	148,831	10,086	171,215	9,517	148,831	40,672	39,402
$20,000 under $25,000	2,087	44,424	1,786	34,324	2,024	43,063	1,733	32,286	8,687	8,687
$25,000 under $30,000	958	25,894	580	7,219	958	25,894	580	7,219	3,653	3,547
$30,000 under $50,000	667	25,057	582	13,470	667	25,057	582	13,470	2,645	2,645
$50,000 under $100,000	626	42,106	399	14,320	580	38,673	381	14,272	2,667	2,493
$100,000 under $200,000	63	7,497	49	2,887	61	7,239	47	2,650	252	242
$200,000 or more	8	5,659	8	503	8	5,659	8	503	29	27
Returns under $5,000	48,908	[1]72,055	44,170	59,897	8,448	[1]18,935	6,451	17,193	72,760	60,309
Returns $5,000 under $10,000	37,488	293,042	32,252	252,186	22,484	189,644	19,354	166,720	125,085	118,090
Returns $10,000 under $15,000	31,812	388,525	30,824	359,578	30,575	375,058	29,640	346,778	115,493	112,896
Returns $15,000 or more	14,649	324,535	12,921	221,553	14,384	316,800	12,848	219,231	58,605	57,043

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
PENSACOLA, FLORIDA												
Total	66,234	298,539	52,009	5,062	66,234	59,405	65,431	442,805	46,850	301,655	35,722	141,146
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)		
$2,000 under $4,000	17,308	24,153	12,794	248	17,308	3,841	17,101	58,993	13,393	44,915	16,509	53,117
$4,000 under $6,000	13,241	33,743	9,459	346	13,241	5,193	10,945	48,385	9,822	56,495		
$6,000 under $8,000	16,303	61,619	12,409	887	16,303	10,855	15,752	123,621			16,069	68,912
$8,000 under $10,000												
$10,000 under $15,000	12,691	95,554	12,691	1,693	12,691	18,523	12,453	141,006	18,016	149,983		
$15,000 under $20,000	2,963	38,086	2,963	730	2,963	8,003	2,865	48,045	2,790	33,169	2,205	14,876
$20,000 under $25,000	576	9,882	576	209	576	2,296	502	10,430	502	7,192	451	3,238
$25,000 under $30,000	606	12,577	606	271	606	2,972	404	4,625	352	4,230	202	395
$30,000 under $50,000	306	8,675	306	212	306	2,336	218	2,902	218	2,447	172	455
$50,000 under $100,000	182	9,713	182	344	182	3,778	82	2,489	72	2,394	32	94
$100,000 under $200,000	22	2,403	22	109	22	1,196	12	309	10	295	2	14
$200,000 or more	1	279	1	13	1	145	1	41	1	41	-	-
Returns under $5,000	30,177	52,455	19,846	487	30,177	8,032	31,284	98,616	17,465	56,079	14,731	42,536
Returns $5,000 under $10,000	18,710	68,914	14,816	993	18,710	12,124	17,610	134,341	14,265	96,717	8,156	37,624
Returns $10,000 under $15,000	12,691	95,554	12,691	1,693	12,691	18,523	12,453	141,006	11,175	99,092	9,771	41,913
Returns $15,000 or more	4,656	81,614	4,656	1,888	4,656	20,725	4,084	68,840	3,945	49,769	3,064	19,072
PEORIA, ILLINOIS												
Total	106,273	706,565	91,777	13,680	105,826	152,427	119,639	890,829	96,637	733,518	57,485	157,309
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	-	-	(*)	(*)
Under $2,000	(*)	(*)	-	-	(*)	(*)	27,410	18,170	20,960	14,202	(*)	(*)
$2,000 under $4,000	30,911	88,085	24,870	1,294	30,594	15,631	28,934	115,667	13,787	54,106	19,258	61,560
$4,000 under $6,000												
$6,000 under $8,000												
$8,000 under $10,000	20,524	105,857	20,447	1,748	20,447	19,506	20,000	177,712	20,000	165,959	10,536	11,753
$10,000 under $15,000	31,812	261,523	31,812	4,623	31,759	51,043	30,747	360,962	29,871	304,889	15,472	56,073
$15,000 under $20,000	10,240	126,778	10,240	2,425	10,240	26,638	9,318	147,327	9,087	128,842	4,395	18,485
$20,000 under $25,000	2,087	32,968	2,087	684	2,087	7,472	1,733	34,274	1,680	30,360	839	3,914
$25,000 under $30,000	958	20,222	958	455	958	4,939	580	7,219	422	6,934	158	285
$30,000 under $50,000	667	20,657	667	552	667	6,053	508	13,022	436	12,482	253	540
$50,000 under $100,000	626	36,999	626	1,379	626	15,101	361	13,704	349	13,004	113	700
$100,000 under $200,000	63	6,478	63	293	63	3,210	41	2,400	39	2,394	8	6
$200,000 or more	7	4,567	7	227	7	2,492	6	365	6	346	2	18
Returns under $5,000	22,403	25,042	10,165	217	22,086	3,827	44,170	59,399	29,022	35,118	16,760	24,281
Returns $5,000 under $10,000	37,410	171,332	35,152	2,824	37,333	31,651	32,175	252,156	25,725	199,149	19,485	53,007
Returns $10,000 under $15,000	31,812	261,523	31,812	4,623	31,759	51,043	30,747	360,962	29,871	304,889	15,472	56,073
Returns $15,000 or more	14,648	248,670	14,648	6,015	14,648	65,906	12,547	218,309	12,019	194,362	5,768	23,947

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PHILADELPHIA, PENNSYLVANIA AND NEW JERSEY										
Total	1,758,086	[1]14,626,281	1,611,592	12,398,595	874,104	[1]10,929,805	813,868	9,271,134	4,532,894	4,355,634
No adjusted gross income	8,353	[2]25,802	6,157	27,925	1,859	[2]20,212	1,113	8,491	18,949	18,859
Under $2,000	328,136	346,293	295,067	293,382	17,423	20,127	11,294	13,848	428,280	385,451
$2,000 under $4,000	239,994	729,277	200,589	602,920	43,652	129,432	32,655	88,363	430,811	381,253
$4,000 under $6,000	214,829	1,058,506	194,652	938,024	52,004	261,280	46,677	228,339	408,827	390,846
$6,000 under $8,000	221,928	1,553,089	213,849	1,458,510	108,519	763,849	102,815	703,416	580,301	562,926
$8,000 under $10,000	193,605	1,748,502	181,327	1,596,872	145,925	1,324,806	138,116	1,223,930	656,815	639,812
$10,000 under $15,000	351,757	4,258,838	339,616	3,967,864	317,137	3,849,561	308,662	3,636,185	1,275,036	1,260,203
$15,000 under $20,000	114,166	1,936,365	108,316	1,733,682	107,369	1,822,071	103,098	1,654,864	408,284	401,745
$20,000 under $25,000	38,660	850,706	35,146	687,600	37,471	825,080	34,160	671,912	143,607	140,256
$25,000 under $30,000	14,731	402,797	12,117	297,336	13,568	370,163	11,659	286,666	55,005	53,381
$30,000 under $50,000	22,049	830,817	17,503	500,188	20,257	759,857	16,808	474,406	88,195	85,410
$50,000 under $100,000	7,882	515,794	5,832	218,240	7,174	469,361	5,460	207,544	31,310	28,949
$100,000 under $200,000	1,529	200,633	1,077	54,524	1,356	177,765	1,031	53,073	5,834	5,141
$200,000 or more	467	220,466	344	21,528	390	176,665	320	20,097	1,640	1,402
Returns under $5,000	688,024	[1]1,543,475	601,272	1,349,668	87,067	[1]238,315	67,713	209,825	1,070,097	965,801
Returns $5,000 under $10,000	518,821	3,866,391	490,369	3,567,966	282,315	2,240,968	264,957	2,056,562	1,453,886	1,413,346
Returns $10,000 under $15,000	351,757	4,258,838	339,616	3,967,864	317,137	3,849,561	308,662	3,636,185	1,275,036	1,260,203
Returns $15,000 or more	199,484	4,957,578	180,335	3,513,097	187,585	4,600,962	172,536	3,368,562	733,875	716,284
PHOENIX, ARIZONA										
Total	346,811	[1]2,688,055	313,293	2,217,407	193,138	[1]2,101,310	175,323	1,756,476	900,331	864,728
No adjusted gross income	1,150	[2]20,816	279	2,289	917	[2]19,729	278	2,260	4,192	3,779
Under $2,000	75,781	76,494	72,641	72,205	25,700	70,877	17,252	53,505	92,231	89,115
$2,000 under $4,000	46,918	144,097	39,192	120,953					111,205	100,584
$4,000 under $6,000	46,701	228,594	40,463	200,833	24,230	119,036	23,295	117,240	93,710	88,545
$6,000 under $8,000	47,554	326,661	43,424	287,224	29,461	201,546	28,453	183,117	126,419	121,257
$8,000 under $10,000	28,734	261,030	24,335	225,300	20,006	184,160	18,729	171,393	94,267	90,834
$10,000 under $15,000	58,801	707,199	56,461	651,078	54,014	652,002	52,615	609,392	220,040	216,175
$15,000 under $20,000	25,735	434,159	23,790	372,665	24,820	418,706	23,005	362,190	97,427	95,956
$20,000 under $25,000	8,300	184,276	7,299	141,313	7,564	167,383	6,668	128,350	30,747	29,987
$25,000 under $30,000	2,164	58,049	1,859	30,906	2,163	58,021	1,859	30,906	9,437	9,005
$30,000 under $50,000	3,117	118,913	2,346	64,377	2,594	97,969	2,023	52,408	13,147	12,365
$50,000 under $100,000	1,537	99,234	991	37,326	1,392	89,986	947	35,507	6,267	5,994
$100,000 under $200,000	238	31,462	159	7,967	208	27,081	149	7,457	951	884
$200,000 or more	81	38,703	54	2,971	69	34,272	50	2,751	291	248
Returns under $5,000	149,833	[1]315,437	134,042	293,830	41,054	[1]116,562	31,656	120,878	262,480	244,898
Returns $5,000 under $10,000	97,005	700,622	86,292	614,974	59,260	439,328	56,351	406,638	259,544	249,216
Returns $10,000 under $15,000	58,801	707,199	56,461	651,078	54,014	652,002	52,615	609,392	220,040	216,175
Returns $15,000 or more	41,172	964,796	36,498	657,525	38,810	893,416	34,701	619,569	158,267	154,439

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
PHILADELPHIA, PENNSYLVANIA AND NEW JERSEY												
Total	1,534,022	9,723,176	1,308,334	197,705	1,529,228	2,206,925	1,579,690	12,227,742	1,193,657	9,545,631	724,279	2,682,113
No adjusted gross income	-	-	-	-	-	-	5,945	25,537	4,019	17,576	2,094	7,961
Under $2,000	151,540	75,424	11,500	33	149,483	10,712	286,956	282,180	171,554	182,223	115,402	99,957
$2,000 under $4,000	213,378	350,628	164,655	4,266	211,692	57,764	190,053	572,801	103,265	297,439	95,194	275,392
$4,000 under $6,000	206,520	644,220	187,563	9,743	205,828	115,676	190,373	920,738	101,949	472,785	103,232	447,953
$6,000 under $8,000	218,508	971,250	205,205	15,982	218,508	182,600	213,075	1,457,846	161,795	1,069,950	75,974	387,896
$8,000 under $10,000	193,605	1,051,644	189,722	17,598	193,605	197,450	177,530	1,550,091	156,976	1,292,629	65,671	257,463
$10,000 under $15,000	351,198	2,817,621	350,660	50,907	351,198	553,602	339,262	3,981,062	323,967	3,287,408	177,880	693,653
$15,000 under $20,000	114,166	1,413,180	113,958	27,431	113,958	302,004	106,947	1,720,147	103,252	1,394,350	60,071	325,797
$20,000 under $25,000	38,658	648,669	38,658	13,649	38,512	149,621	34,215	668,671	32,930	554,362	18,018	114,309
$25,000 under $30,000	14,575	313,031	14,573	7,258	14,573	79,845	12,117	296,024	11,800	272,360	4,094	23,665
$30,000 under $50,000	22,039	668,424	22,008	18,156	22,039	199,911	16,588	477,463	15,866	439,286	5,309	38,178
$50,000 under $100,000	7,853	431,397	7,853	15,679	7,850	171,723	5,449	209,016	5,133	200,702	1,167	8,314
$100,000 under $200,000	1,526	167,557	1,523	7,740	1,526	84,671	901	48,071	880	47,019	139	1,053
$200,000 or more	456	170,131	456	9,263	456	101,346	279	18,095	271	17,572	34	522
Returns under $5,000	474,061	727,219	274,707	8,685	470,002	121,287	578,299	1,293,966	322,355	665,378	273,530	628,588
Returns $5,000 under $10,000	509,490	2,365,947	483,938	38,938	509,114	442,914	485,633	3,515,227	377,203	2,667,193	184,037	848,034
Returns $10,000 under $15,000	351,198	2,817,621	350,660	50,907	351,198	553,602	339,262	3,981,062	323,967	3,287,408	177,880	693,653
Returns $15,000 or more	199,273	3,812,388	199,029	99,176	198,914	1,089,120	176,496	3,437,487	170,132	2,925,650	88,832	511,838
PHOENIX, ARIZONA												
Total	292,985	1,716,643	236,282	33,399	291,246	378,551	309,948	2,207,692	244,251	1,709,521	160,363	498,171
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	36,520	18,268	(*)	(*)	36,520	2,474	71,080	72,526	47,303	47,722	23,829	24,804
$2,000 under $4,000	34,882	50,284	20,663	499	33,144	7,935	37,631	114,760	23,897	72,998	18,902	41,762
$4,000 under $6,000	45,995	132,384	39,014	1,828	45,995	22,949	40,463	197,855	22,362	89,255	31,694	108,600
$6,000 under $8,000	47,501	199,993	44,757	2,972	47,501	35,407	43,424	281,442	38,240	241,953	21,725	39,489
$8,000 under $10,000	28,734	156,903	28,734	2,648	28,734	29,215	24,335	225,553	23,972	205,380	7,301	20,173
$10,000 under $15,000	58,188	448,735	57,402	7,791	58,188	86,768	56,288	654,022	53,906	518,578	34,994	135,444
$15,000 under $20,000	25,733	305,758	25,649	5,841	25,733	64,412	23,681	376,035	22,594	282,471	16,941	93,564
$20,000 under $25,000	8,300	135,412	8,300	2,881	8,300	31,535	7,351	140,851	6,787	120,664	3,344	20,187
$25,000 under $30,000	2,164	43,476	2,112	927	2,164	10,306	1,859	30,881	1,703	24,806	890	6,076
$30,000 under $50,000	3,116	88,852	3,116	2,378	3,115	26,087	2,466	65,181	2,276	58,910	370	6,271
$50,000 under $100,000	1,536	80,740	1,536	2,856	1,536	31,210	917	36,347	836	34,749	275	1,598
$100,000 under $200,000	235	24,280	235	1,092	235	11,995	143	7,162	135	7,064	23	97
$200,000 or more	81	31,558	81	1,663	81	18,258	46	2,863	44	2,840	6	23
Returns under $5,000	96,680	132,783	46,569	1,293	94,942	21,180	130,905	284,910	86,461	181,882	58,091	103,029
Returns $5,000 under $10,000	96,952	425,048	91,282	6,679	96,952	76,801	86,292	609,439	69,509	477,557	45,429	131,883
Returns $10,000 under $15,000	58,188	448,735	57,402	7,791	58,188	86,768	56,288	654,022	53,906	518,578	34,994	135,444
Returns $15,000 or more	41,165	710,075	41,029	17,638	41,164	193,802	36,463	659,319	34,375	531,504	21,849	127,815

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PITTSBURGH, PENNSYLVANIA										
Total	859,053	[1]6,981,240	777,740	5,819,198	481,844	[1]5,436,225	436,535	4,574,483	2,319,348	2,217,630
No adjusted gross income	1,258	[2]3,614	557	5,196	930	[2]3,502	557	5,196	3,706	3,648
Under $2,000	162,738	188,318	140,452	151,828	17,051	23,978	5,068	8,054	211,247	188,562
$2,000 under $4,000	95,446	280,175	73,326	192,947	31,783	95,455	23,239	59,054	189,099	162,406
$4,000 under $6,000	120,330	608,090	113,914	539,260	40,492	216,334	38,302	189,760	266,503	252,497
$6,000 under $8,000	117,100	824,603	111,819	767,282	66,115	471,271	63,224	431,970	321,800	313,755
$8,000 under $10,000	116,113	1,032,465	110,524	940,900	92,232	817,981	88,567	772,626	364,979	352,456
$10,000 under $15,000	166,739	1,996,946	156,428	1,817,362	158,116	1,895,708	149,273	1,739,878	660,586	651,194
$15,000 under $20,000	43,776	750,922	40,741	659,058	41,764	716,793	39,265	637,598	169,544	167,080
$20,000 under $25,000	14,550	320,541	13,299	261,140	14,129	311,421	13,089	258,978	54,567	53,147
$25,000 under $30,000	7,424	201,467	6,132	138,394	6,528	177,673	5,657	129,890	24,766	23,394
$30,000 under $50,000	9,021	337,477	7,314	202,551	8,580	322,337	7,216	201,944	35,026	33,257
$50,000 under $100,000	3,640	241,309	2,601	102,680	3,328	221,190	2,472	100,017	14,170	13,266
$100,000 under $200,000	694	91,222	466	28,131	612	80,865	450	27,348	2,592	2,318
$200,000 or more	224	111,319	167	12,469	184	88,721	156	12,170	763	650
Returns under $5,000	317,332	[1]727,034	268,556	588,695	58,857	[1]159,145	36,671	110,282	507,470	451,186
Returns $5,000 under $10,000	295,653	2,203,004	282,036	2,008,717	189,746	1,462,372	182,286	1,356,378	849,864	822,138
Returns $10,000 under $15,000	166,739	1,996,946	156,428	1,817,362	158,116	1,895,708	149,273	1,739,878	660,586	651,194
Returns $15,000 or more	79,329	2,054,257	70,720	1,404,423	75,125	1,918,998	68,305	1,367,946	301,428	293,112
PORTLAND, OREGON AND WASHINGTON										
Total	386,117	3,190,747	329,559	2,549,408	209,602	2,483,562	184,905	1,994,608	974,773	910,269
No adjusted gross income	2,069	[2]2,967	1,986	9,559	289	[2]2,912	207	1,386	2,881	2,823
Under $2,000	79,449	77,365	60,384	51,923	10,824	12,047	4,069	2,460	112,185	92,093
$2,000 under $4,000	44,871	128,251	31,583	92,509	8,313	24,076	4,924	18,194	75,285	61,277
$4,000 under $6,000	45,587	223,350	39,272	183,025	17,845	89,185	15,788	70,483	96,954	86,740
$6,000 under $8,000	41,773	287,103	34,921	231,468	23,657	164,737	20,697	132,007	103,233	93,672
$8,000 under $10,000	45,759	412,221	44,227	382,716	28,902	260,107	28,041	242,305	115,826	113,392
$10,000 under $15,000	80,617	982,349	76,455	878,098	76,691	937,228	72,712	838,409	298,762	293,654
$15,000 under $20,000	28,943	493,715	27,275	423,185	27,390	467,330	25,734	404,372	105,946	104,922
$20,000 under $25,000	7,646	169,324	6,382	121,505	7,319	162,481	6,247	118,842	26,967	26,388
$25,000 under $30,000	3,846	104,701	3,108	67,557	3,492	95,327	2,915	62,059	14,738	14,274
$30,000 under $50,000	3,478	132,796	2,473	52,062	3,030	114,464	2,181	50,472	13,899	13,585
$50,000 under $100,000	1,734	111,053	1,238	43,591	1,541	98,178	1,153	42,320	6,817	6,309
$100,000 under $200,000	274	36,311	198	9,335	250	33,106	185	8,545	1,022	916
$200,000 or more	71	35,175	57	2,875	59	28,208	52	2,754	258	224
Returns under $5,000	150,982	[1]311,741	113,529	233,857	29,352	[1]78,062	18,031	56,169	243,794	201,682
Returns $5,000 under $10,000	108,526	813,582	98,844	717,342	60,478	469,179	55,695	410,666	262,570	248,315
Returns $10,000 under $15,000	80,617	982,349	76,455	878,098	76,691	937,228	72,712	838,409	298,762	293,654
Returns $15,000 or more	45,992	1,083,074	40,731	720,110	43,081	999,094	38,467	689,363	169,647	166,618

Adjusted gross income classes	Taxable income: Number of returns	Taxable income: Amount	Surcharge: Number of returns	Surcharge: Amount	Income tax after credits: Number of returns	Income tax after credits: Amount	Form W-2, Wage and Tax Statement—Wages and other compensation: Total: Number of returns	Total: Amount	Reported for men: Number of returns	Reported for men: Amount	Reported for women: Number of returns	Reported for women: Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
PITTSBURGH, PENNSYLVANIA												
Total	746,760	4,571,910	624,486	90,946	746,548	1,020,651	767,424	5,763,562	618,745	4,746,233	293,543	1,017,328
No adjusted gross income	-	-	-	-	-	-	555	5,131	553	4,536	327	595
Under $2,000	80,760	39,670	5,067	5	80,760	5,854	139,153	149,772	86,469	99,892	52,684	49,880
$2,000 under $4,000	73,646	120,427	51,460	1,323	73,594	19,355	68,259	188,494	47,585	123,213	29,443	65,280
$4,000 under $6,000	114,781	357,810	99,067	5,270	114,623	63,655	111,418	532,270	68,215	318,987	50,036	213,283
$6,000 under $8,000	115,410	496,389	108,853	7,924	115,409	92,052	111,818	764,733	93,831	615,789	34,165	148,944
$8,000 under $10,000	116,113	653,879	114,188	11,107	116,113	121,995	110,446	939,000	101,924	816,542	30,303	122,459
$10,000 under $15,000	166,739	1,320,585	166,739	23,250	166,739	256,418	156,427	1,817,005	152,919	1,556,242	70,687	260,763
$15,000 under $20,000	43,776	548,508	43,587	10,610	43,776	117,178	40,374	649,452	39,501	561,935	16,068	87,517
$20,000 under $25,000	14,550	247,914	14,550	5,224	14,550	57,451	13,247	258,760	12,617	222,274	5,320	36,486
$25,000 under $30,000	7,424	165,607	7,414	3,980	7,424	43,788	6,132	138,021	5,965	124,578	1,961	13,442
$30,000 under $50,000	9,011	267,865	9,011	7,162	9,011	77,275	6,646	185,630	6,312	170,438	2,112	15,192
$50,000 under $100,000	3,640	205,573	3,640	7,578	3,640	83,346	2,405	98,403	2,317	95,291	379	3,112
$100,000 under $200,000	690	76,284	690	3,571	690	39,182	411	25,366	406	25,067	45	299
$200,000 or more	220	71,399	220	3,942	219	43,102	133	11,525	131	11,449	13	76
Returns under $5,000	208,762	324,747	107,579	3,838	208,552	54,577	261,705	578,653	159,305	327,380	113,260	251,273
Returns $5,000 under $10,000	291,948	1,343,428	271,056	21,790	291,947	248,332	279,944	2,000,746	239,272	1,651,578	83,698	349,169
Returns $10,000 under $15,000	166,739	1,320,585	166,739	23,250	166,739	256,418	156,427	1,817,005	152,919	1,556,242	70,687	260,763
Returns $15,000 or more	79,311	1,583,150	79,112	42,066	79,310	461,322	69,348	1,367,157	67,249	1,211,032	25,898	156,125
PORTLAND, OREGON AND WASHINGTON												
Total	325,295	2,100,244	273,940	41,167	325,292	460,986	326,938	2,552,448	268,817	2,014,201	155,689	538,247
No adjusted gross income	-	-	-	-	-	-	1,985	9,506	1,985	9,342	(*)	(*)
Under $2,000	27,902	13,569	-	-	27,902	1,930	60,049	51,741	43,198	38,394	16,851	13,347
$2,000 under $4,000	40,327	56,315	25,261	606	40,327	9,204	29,805	87,994	16,384	48,077	17,566	39,918
$4,000 under $6,000	42,984	132,564	35,800	1,941	42,984	22,944	38,936	181,165	25,842	111,058	18,317	70,107
$6,000 under $8,000	41,773	180,754	41,033	2,817	41,773	32,963	35,256	232,660	30,663	192,810	14,825	39,849
$8,000 under $10,000	45,727	274,017	45,524	4,817	45,727	53,288	44,227	384,712	39,560	318,210	17,983	66,502
$10,000 under $15,000	80,617	638,700	80,434	11,129	80,616	122,716	76,455	872,455	72,624	703,118	45,502	169,337
$15,000 under $20,000	28,943	349,031	28,866	6,716	28,943	74,145	27,064	419,708	26,180	324,665	17,348	95,043
$20,000 under $25,000	7,646	128,330	7,646	2,698	7,645	29,657	6,323	138,453	6,209	110,015	4,798	28,439
$25,000 under $30,000	3,846	80,893	3,846	1,849	3,846	20,236	3,029	67,403	2,894	58,180	1,197	9,223
$30,000 under $50,000	3,457	99,168	3,457	2,633	3,457	28,814	2,410	52,852	1,974	48,486	803	4,366
$50,000 under $100,000	1,734	90,951	1,734	3,252	1,733	35,708	1,183	42,943	1,095	41,306	280	1,637
$100,000 under $200,000	271	29,151	271	1,335	271	14,503	171	8,576	165	8,264	32	312
$200,000 or more	68	26,801	68	1,374	68	14,878	45	2,280	44	2,276	3	3
Returns under $5,000	90,219	131,576	42,770	1,492	90,219	21,510	111,415	229,187	75,454	146,710	43,076	82,477
Returns $5,000 under $10,000	108,494	525,643	104,848	8,689	108,494	98,819	98,843	718,592	82,178	571,181	42,650	147,411
Returns $10,000 under $15,000	80,617	638,700	80,434	11,129	80,616	122,716	76,455	872,455	72,624	703,118	45,502	169,337
Returns $15,000 or more	45,965	804,325	45,888	19,856	45,963	217,941	40,225	732,213	38,561	593,191	24,461	139,023

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PROVIDENCE-PAWTUCKET-WARWICK, RHODE ISLAND AND MASSACHUSETTS										
Total	324,510	[1]2,270,483	302,560	1,946,823	147,256	[1]1,617,425	135,574	1,372,970	849,682	805,650
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	66,900	67,294	62,643	56,493	12,022	27,843	27,772	106,542	80,281	76,025
$2,000 under $4,000	48,556	138,477	42,744	119,671					87,189	75,288
$4,000 under $6,000	64,286	323,639	63,461	311,728	18,473	95,852			196,551	184,857
$6,000 under $8,000	41,504	287,430	37,744	242,654	22,510	164,221	19,136	130,479	109,112	102,881
$8,000 under $10,000	30,518	278,581	27,585	253,741	27,221	248,247	24,339	223,826	100,233	96,315
$10,000 under $15,000	49,635	604,308	48,345	575,599	45,279	553,161	44,733	533,583	188,938	186,711
$15,000 under $20,000	12,938	215,422	12,045	184,386	12,487	208,232	11,820	180,800	47,615	46,609
$20,000 under $25,000	3,973	89,102	3,291	62,434	3,659	81,822	3,291	62,434	13,470	12,688
$25,000 under $30,000	2,284	63,986	1,655	42,747	1,969	54,791	1,655	42,747	8,632	7,795
$30,000 under $50,000	2,355	83,074	1,976	47,971	2,175	76,263	1,796	45,428	11,355	10,561
$50,000 under $100,000	1,163	74,061	786	34,699	1,102	70,228	764	33,811	4,834	4,573
$100,000 under $200,000	214	28,018	178	10,282	186	24,111	165	9,314	765	667
$200,000 or more	49	18,231	40	3,937	38	13,794	36	3,525	167	146
Returns under $5,000	147,643	[1]354,030	136,925	320,019	19,641	[1]63,208	17,094	52,580	294,715	272,062
Returns $5,000 under $10,000	104,256	740,251	97,319	664,749	60,720	471,816	54,220	408,749	279,191	263,838
Returns $10,000 under $15,000	49,635	604,308	48,345	575,599	45,279	553,161	44,733	533,583	188,938	186,711
Returns $15,000 or more	22,976	571,893	19,971	386,454	21,616	529,241	19,527	378,059	86,838	83,039
READING, PENNSYLVANIA										
Total	107,617	[1]813,317	100,513	691,093	56,725	[1]660,457	52,092	551,413	258,253	242,483
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	22,295	20,079	20,181	16,742				-	28,753	26,320
$2,000 under $4,000	18,018	52,966	17,191	49,205	12,723	71,705	9,966	38,906	23,889	21,833
$4,000 under $6,000	9,748	45,544	9,592	43,767					27,384	20,660
$6,000 under $8,000	11,249	78,570	9,158	49,620					27,730	24,368
$8,000 under $10,000	13,386	121,101	13,142	118,284	11,705	106,449	11,461	103,700	43,523	43,523
$10,000 under $15,000	24,039	285,258	23,370	266,856	23,501	279,617	22,832	263,078	75,703	75,681
$15,000 under $20,000	6,632	112,401	6,010	98,826	6,632	112,401	6,010	98,826	22,572	22,073
$20,000 under $25,000	815	18,431	756	13,894	815	18,431	756	13,894	3,055	2,939
$25,000 under $30,000	174	4,801	116	554	174	4,801	116	554	754	754
$30,000 under $50,000	762	30,288	620	18,656	739	29,534	620	18,656	3,092	2,666
$50,000 under $100,000	384	25,658	281	10,841	343	22,787	251	10,222	1,415	1,335
$100,000 under $200,000	90	10,854	79	2,952	71	8,669	64	2,686	284	244
$200,000 or more	22	7,563	16	891	19	6,260	15	886	88	76
Returns under $5,000	48,324	[1]109,138	45,226	100,803	6,464	[1]25,478	5,797	21,876	78,235	67,022
Returns $5,000 under $10,000	26,375	208,924	24,039	176,821	17,967	152,477	15,631	120,736	73,055	69,693
Returns $10,000 under $15,000	24,039	285,258	23,370	266,856	23,501	279,617	22,832	263,078	75,703	75,681
Returns $15,000 or more	8,879	209,995	7,878	146,613	8,793	202,883	7,832	145,724	31,260	30,087

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
PROVIDENCE-PAWTUCKET-WARWICK, RHODE ISLAND AND MASSACHUSETTS												
Total	286,798	1,475,849	230,641	27,848	286,798	317,385	295,719	1,905,167	219,321	1,411,475	148,350	493,694
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	34,647	14,098	(*)	(*)	34,647	2,021	59,397	53,668	39,696	35,854	21,660	17,813
$2,000 under $4,000	45,245	66,659	31,333	671	45,245	10,866	41,121	114,696	17,987	44,736	24,807	69,960
$4,000 under $6,000	62,327	197,547	55,358	2,973	62,327	35,771	63,461	309,726	43,164	202,936	25,241	106,790
$6,000 under $8,000	41,453	180,847	37,806	2,824	41,453	32,650	37,565	235,545	25,554	148,111	22,138	87,434
$8,000 under $10,000	30,518	174,566	30,518	2,910	30,518	32,259	25,962	238,243	25,845	208,873	12,231	29,365
$10,000 under $15,000	49,635	402,062	49,457	7,132	49,635	78,980	48,345	567,963	47,681	446,890	31,279	121,073
$15,000 under $20,000	12,938	157,640	12,938	3,031	12,938	33,375	12,042	184,780	11,779	143,169	7,743	41,612
$20,000 under $25,000	3,973	67,602	3,923	1,391	3,973	15,682	3,134	62,323	3,112	56,693	1,673	5,629
$25,000 under $30,000	2,284	51,458	2,284	1,221	2,284	13,439	1,655	42,567	1,604	36,222	823	6,346
$30,000 under $50,000	2,355	65,050	2,355	1,670	2,355	18,369	1,976	47,961	1,946	43,358	410	4,604
$50,000 under $100,000	1,160	62,087	1,160	2,202	1,160	24,188	794	34,247	762	32,294	238	1,954
$100,000 under $200,000	214	21,632	214	1,001	214	10,976	163	9,261	154	8,709	35	552
$200,000 or more	49	14,601	49	807	49	8,809	37	3,723	36	3,616	5	107
Returns under $5,000	110,321	168,337	59,728	2,020	110,321	28,720	132,056	310,593	77,719	166,180	59,668	144,413
Returns $5,000 under $10,000	103,869	465,381	98,533	7,372	103,869	84,848	95,517	641,748	74,528	474,344	46,476	167,403
Returns $10,000 under $15,000	49,635	402,062	49,457	7,132	49,635	78,980	48,345	567,963	47,681	446,890	31,279	121,073
Returns $15,000 or more	22,973	440,070	22,923	11,322	22,973	124,838	19,801	384,862	19,393	324,059	10,927	60,803
READING, PENNSYLVANIA												
Total	93,262	554,182	75,541	10,592	91,522	118,920	98,693	672,843	74,015	498,089	48,887	174,757
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	-	-	(*)	(*)
Under $2,000	26,426	33,665	-	-	24,744	5,513	20,181	16,742	11,772	9,425	22,613	66,822
$2,000 under $4,000			18,000	643			17,191	49,202				
$4,000 under $6,000	9,295	23,417			9,294	4,052	9,535	43,763	21,680	83,079		
$6,000 under $8,000	11,248	51,322	11,248	847	11,248	9,345	9,158	49,619				
$8,000 under $10,000	13,386	77,523	13,386	1,314	13,386	14,474	11,403	101,815	9,558	75,755	6,281	26,060
$10,000 under $15,000	24,039	205,008	24,039	3,624	24,039	39,897	23,370	266,839	23,370	208,561	15,707	58,278
$15,000 under $20,000	6,632	85,912	6,632	1,661	6,575	18,188	6,010	99,182	5,875	78,474	3,744	20,709
$20,000 under $25,000	815	14,126	815	296	815	3,247	755	13,641	755	12,873	203	771
$25,000 under $30,000	174	4,085	174	96	174	1,035	116	533	58	499	58	34
$30,000 under $50,000	761	23,423	761	638	761	7,001	618	17,385	595	15,636	237	1,749
$50,000 under $100,000	384	21,692	384	787	384	8,630	271	10,691	271	10,415	29	277
$100,000 under $200,000	80	7,998	80	364	80	4,000	69	2,626	66	2,583	11	43
$200,000 or more	22	6,011	22	322	22	3,538	15	800	15	791	3	9
Returns under $5,000	33,981	49,882	16,261	520	32,299	8,191	45,226	100,798	26,350	56,142	18,876	44,656
Returns $5,000 under $10,000	26,374	136,045	26,373	2,284	26,373	25,193	22,243	160,348	16,660	112,117	10,019	48,231
Returns $10,000 under $15,000	24,039	205,008	24,039	3,624	24,039	39,897	23,370	266,839	23,370	208,561	15,707	58,278
Returns $15,000 or more	8,868	163,247	8,868	4,163	8,811	45,639	7,854	144,859	7,635	121,268	4,285	23,591

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RICHMOND, VIRGINIA										
Total	184,570	[1]1,481,850	169,488	1,228,764	100,540	[1]1,169,025	89,989	949,492	459,908	442,992
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	31,252	29,326	27,671	23,897	-	-	-	-	34,508	34,508
$2,000 under $4,000	27,712	87,810	21,539	66,332	16,381	71,092	34,590	224,537	58,654	50,187
$4,000 under $6,000	27,640	137,088	25,073	125,079					58,016	52,807
$6,000 under $8,000	34,576	244,898	34,525	240,975					90,804	90,479
$8,000 under $10,000	10,384	92,277	10,226	81,120	33,515	251,762	37,940	418,835	32,009	32,009
$10,000 under $15,000	32,222	389,715	32,090	369,532	31,102	378,040			113,111	112,559
$15,000 under $20,000	12,836	214,479	12,301	190,097	11,840	197,493	11,468	175,753	44,357	43,443
$20,000 under $25,000	3,761	82,884	3,283	61,446	3,761	82,884	3,283	61,446	13,322	12,767
$25,000 under $30,000	1,280	34,524	1,129	21,800	1,258	33,974	1,107	21,135	4,118	3,968
$30,000 under $50,000	1,328	52,495	703	14,422	1,305	51,534	703	14,422	5,372	5,297
$50,000 under $100,000	1,045	67,521	740	25,418	956	62,038	699	25,058	3,822	3,502
$100,000 under $200,000	172	22,555	127	5,904	147	19,472	118	5,564	597	519
$200,000 or more	59	28,180	46	2,366	53	22,585	46	2,366	210	170
Returns under $5,000	74,382	[1]183,380	62,599	150,970	11,069	[1]37,794	3,354	14,606	116,547	106,221
Returns $5,000 under $10,000	57,485	406,117	56,470	386,809	39,049	283,211	38,241	271,266	158,452	154,546
Returns $10,000 under $15,000	32,222	389,715	32,090	369,532	31,102	378,040	30,970	357,875	113,111	112,559
Returns $15,000 or more	20,481	502,638	18,329	321,451	19,320	469,980	17,424	305,743	71,798	69,666
ROCHESTER, NEW YORK										
Total	325,321	[1]2,999,412	302,008	2,570,393	165,985	[1]2,251,232	154,665	1,946,193	832,613	791,272
No adjusted gross income	709	[2]3,883	(*)	(*)	(*)	(*)	(*)	(*)	3,057	3,057
Under $2,000	62,498	67,434	53,909	52,781	2,173	3,352	13,224	43,285	78,481	73,307
$2,000 under $4,000	30,028	89,777	27,101	70,412	5,541	20,111			46,689	37,606
$4,000 under $6,000	30,468	151,617	27,832	122,008	10,414	48,185			75,329	63,268
$6,000 under $8,000	41,136	288,922	40,578	267,685	12,294	88,008	11,806	80,607	65,797	61,154
$8,000 under $10,000	35,570	322,741	33,080	282,651	26,851	246,428	24,725	211,040	96,072	93,512
$10,000 under $15,000	73,970	908,427	71,177	849,877	60,188	747,601	58,535	716,268	271,826	267,708
$15,000 under $20,000	30,573	523,363	30,087	490,634	29,205	499,584	28,923	472,785	113,076	111,386
$20,000 under $25,000	10,433	233,334	9,625	195,777	9,466	211,753	8,934	185,360	40,360	39,754
$25,000 under $30,000	3,952	108,140	3,545	88,164	3,879	106,125	3,497	87,067	14,586	14,310
$30,000 under $50,000	4,205	156,305	3,288	91,050	3,902	144,167	3,263	91,000	19,881	19,255
$50,000 under $100,000	1,510	100,755	1,162	43,575	1,408	93,848	1,142	43,181	6,393	6,009
$100,000 under $200,000	208	27,257	156	8,799	184	23,703	150	8,632	845	756
$200,000 or more	61	25,223	42	3,137	53	21,624	42	3,137	221	190
Returns under $5,000	107,360	[1]216,608	93,864	167,472	15,581	[1]52,183	11,613	36,996	169,397	146,785
Returns $5,000 under $10,000	93,049	700,000	89,062	631,907	42,119	350,643	38,566	301,768	196,028	185,119
Returns $10,000 under $15,000	73,970	908,427	71,177	849,877	60,188	747,601	58,535	716,268	271,826	267,708
Returns $15,000 or more	50,942	1,174,378	47,905	921,135	48,097	1,100,805	45,951	891,162	195,362	191,660

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
RICHMOND, VIRGINIA												
Total	165,542	984,426	134,436	19,551	165,458	220,895	169,537	1,211,444	108,124	803,582	111,904	407,860
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
Under $2,000	13,022	6,845	(*)	(*)	13,022	972	29,299	25,712	11,393	12,634	17,906	13,078
$2,000 under $4,000	27,227	39,266	15,350	338	27,226	6,112	21,214	65,061	(*)	(*)	19,534	60,898
$4,000 under $6,000	27,630	85,623	23,724	1,263	27,630	15,150	25,073	125,060	11,729	51,989	18,228	73,071
$6,000 under $8,000	34,576	153,701	30,647	2,410	34,576	27,944	34,200	239,441	35,585	213,829	15,623	73,922
$8,000 under $10,000	10,384	58,913	10,384	1,021	10,303	11,074	10,226	81,100			8,192	32,790
$10,000 under $15,000	32,222	263,080	32,222	4,647	32,222	51,242	31,530	363,179	30,202	268,090	21,157	95,088
$15,000 under $20,000	12,836	153,329	12,836	2,932	12,836	32,339	12,301	189,997	12,204	143,231	8,882	46,766
$20,000 under $25,000	3,761	60,590	3,761	1,237	3,761	13,663	2,982	55,712	2,879	49,114	1,416	6,598
$25,000 under $30,000	1,280	27,213	1,280	601	1,280	6,613	1,129	21,800	1,129	19,546	503	2,254
$30,000 under $50,000	1,328	41,195	1,328	1,117	1,326	12,224	681	12,627	486	10,851	297	1,776
$50,000 under $100,000	1,045	55,345	1,045	1,994	1,045	21,780	689	24,155	626	22,574	151	1,580
$100,000 under $200,000	172	17,710	172	809	172	8,863	111	4,749	109	4,717	12	32
$200,000 or more	59	21,616	59	1,180	59	12,919	39	2,225	39	2,218	3	7
Returns under $5,000	55,354	92,434	30,455	1,053	55,353	15,335	63,930	151,765	18,354	41,623	47,204	110,141
Returns $5,000 under $10,000	57,485	251,914	51,278	3,980	57,404	45,916	56,145	385,235	42,096	241,617	32,279	143,618
Returns $10,000 under $15,000	32,222	263,080	32,222	4,647	32,222	51,242	31,530	363,179	30,202	268,090	21,157	95,088
Returns $15,000 or more	20,481	376,997	20,481	9,870	20,479	108,401	17,932	311,265	17,472	252,251	11,264	59,014
ROCHESTER, NEW YORK												
Total	298,103	1,990,329	237,004	39,176	297,737	438,071	297,168	2,524,785	224,025	1,892,744	147,724	632,042
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	36,764	17,106	-	-	36,764	2,420	53,909	52,893	35,162	31,327	18,747	21,566
$2,000 under $4,000	29,662	48,346	20,781	527	29,298	7,920	25,794	70,681	17,075	43,662	10,390	27,019
$4,000 under $6,000	30,142	71,411	15,793	877	30,142	12,183	27,104	118,998	12,063	43,662	15,407	75,336
$6,000 under $8,000	41,136	208,938	40,772	3,684	41,136	40,861	40,214	268,573	22,775	154,058	20,831	114,515
$8,000 under $10,000	35,570	210,574	35,570	3,644	35,568	40,303	33,080	282,587	26,814	212,631	17,717	69,956
$10,000 under $15,000	73,970	591,689	73,434	10,739	73,970	118,293	69,570	828,478	64,822	657,771	37,656	170,706
$15,000 under $20,000	30,504	372,021	30,299	7,157	30,504	79,180	29,882	485,874	29,128	390,955	18,804	94,920
$20,000 under $25,000	10,433	167,980	10,433	3,576	10,433	39,376	9,625	194,764	8,471	154,482	5,580	40,282
$25,000 under $30,000	3,952	79,472	3,952	1,775	3,952	19,542	3,219	79,807	3,121	70,318	1,513	9,490
$30,000 under $50,000	4,205	113,509	4,205	2,940	4,205	31,240	3,140	87,109	3,017	81,832	754	5,277
$50,000 under $100,000	1,498	73,167	1,498	2,521	1,498	27,693	1,063	41,849	1,012	39,441	281	2,408
$100,000 under $200,000	206	19,213	206	855	206	9,388	132	7,646	130	7,372	16	274
$200,000 or more	61	16,903	61	881	61	9,672	38	2,170	37	2,140	4	30
Returns under $5,000	80,387	89,993	25,819	747	80,023	14,169	92,165	165,458	61,356	103,474	32,870	61,984
Returns $5,000 under $10,000	92,887	466,381	87,097	7,985	92,885	89,519	88,334	631,629	52,931	384,958	50,246	246,672
Returns $10,000 under $15,000	73,970	591,689	73,434	10,739	73,970	118,293	69,570	828,478	64,822	657,771	37,656	170,706
Returns $15,000 or more	50,859	842,264	50,654	19,705	50,859	216,091	47,099	899,219	44,916	746,538	26,952	152,682

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ROCKFORD, ILLINOIS										
Total	93,051	[1]777,711	85,964	682,628	53,976	[1]651,036	49,721	570,499	241,323	232,015
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	21,370	18,534	19,275	17,392	(*)	(*)	-	-	21,655	21,655
$2,000 under $4,000	19,110	81,132	16,460	66,550	21,012	145,295	18,205	131,325	89,325	82,584
$4,000 under $6,000										
$6,000 under $8,000	17,074	133,657	16,204	125,616						
$8,000 under $10,000										
$10,000 under $15,000	24,036	302,389	23,871	288,495	22,278	279,933	22,113	266,908	87,301	86,129
$15,000 under $20,000	8,704	149,366	8,364	132,351	8,051	138,723	7,784	124,081	31,453	30,871
$20,000 under $25,000	1,011	22,927	907	18,475	869	19,995	765	15,638	4,066	4,014
$25,000 under $30,000	149	4,164	44	1,798	149	4,164	44	1,798	764	764
$30,000 under $50,000	515	18,722	271	6,818	493	17,973	271	6,818	1,772	1,620
$50,000 under $100,000	562	36,551	420	20,700	523	34,356	391	19,498	2,610	2,482
$100,000 under $200,000	85	11,096	66	3,864	80	10,422	66	3,864	332	300
$200,000 or more	6	3,293	6	517	6	3,293	6	517	20	18
Returns under $5,000	34,483	[1]61,551	29,385	50,091	2,846	[1]3,869	470	1,108	45,559	38,371
Returns $5,000 under $10,000	23,500	167,651	22,630	159,519	18,681	138,309	17,811	130,269	67,446	67,446
Returns $10,000 under $15,000	24,036	302,389	23,871	288,495	22,278	279,933	22,113	266,908	87,301	86,129
Returns $15,000 or more	11,032	246,118	10,078	184,523	10,171	228,927	9,327	172,214	41,017	40,069
SACRAMENTO, CALIFORNIA										
Total	256,444	[1]2,153,742	232,959	1,850,433	148,003	[1]1,762,799	134,823	1,509,228	681,489	664,210
No adjusted gross income	4,831	[2]10,615	2,488	17,442	1,406	[2]7,457	781	7,546	9,542	7,820
Under $2,000	55,870	60,084	52,207	57,437	5,234	7,946	4,147	6,941	84,520	81,502
$2,000 under $4,000	30,405	89,659	24,758	69,846	9,492	30,982	5,991	18,502	62,577	55,656
$4,000 under $6,000	26,673	135,740	25,844	133,391	17,853	89,700	17,024	87,722	66,010	65,846
$6,000 under $8,000	19,887	135,705	15,761	108,483	7,945	55,836	7,231	49,195	38,987	38,987
$8,000 under $10,000	30,615	279,245	30,091	276,691	25,420	231,464	24,898	230,037	102,075	101,438
$10,000 under $15,000	49,739	608,350	46,696	541,890	44,080	543,198	41,209	488,377	177,745	174,429
$15,000 under $20,000	22,536	382,875	21,875	347,546	21,369	362,411	20,858	334,135	81,561	81,197
$20,000 under $25,000	9,377	204,758	8,701	176,977	9,028	197,486	8,352	170,048	33,364	33,046
$25,000 under $30,000	2,338	64,566	1,875	47,637	2,338	64,566	1,875	47,637	8,228	7,825
$30,000 under $50,000	3,216	118,787	2,161	59,696	2,967	109,786	1,991	56,590	13,013	12,793
$50,000 under $100,000	822	51,728	423	9,877	754	47,349	392	9,260	3,334	3,159
$100,000 under $200,000	116	14,822	71	2,943	100	12,595	67	2,675	464	448
$200,000 or more	19	18,038	8	577	17	16,937	7	563	69	64
Returns under $5,000	103,014	[1]193,457	90,773	198,181	24,338	[1]68,051	18,537	68,665	193,308	181,483
Returns $5,000 under $10,000	65,267	496,361	60,376	465,110	43,012	340,420	41,535	331,278	170,403	169,766
Returns $10,000 under $15,000	49,739	608,350	46,696	541,890	44,080	543,198	41,209	488,377	177,745	174,429
Returns $15,000 or more	38,424	855,574	35,114	645,251	36,573	811,129	33,542	620,908	140,033	138,532

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
ROCKFORD, ILLINOIS												
Total	80,292	518,253	68,736	10,149	80,127	113,611	85,471	681,645	69,134	555,378	41,214	126,268
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	16,212	17,377	-	-	9,711	689	19,275	17,373	19,348	42,354	8,032	9,618
$2,000 under $4,000	11,959	33,897	16,780	677	18,460	8,197	16,140	66,340			13,516	42,163
$4,000 under $6,000												
$6,000 under $8,000	17,053	76,987	16,888	1,186	16,888	13,809	16,204	125,606	16,183	115,186		
$8,000 under $10,000												
$10,000 under $15,000	24,036	205,425	24,036	3,703	24,036	40,695	23,871	288,853	23,871	242,163	13,954	46,690
$15,000 under $20,000	8,704	108,102	8,704	2,117	8,704	23,279	8,291	131,430	8,216	107,349	5,125	24,081
$20,000 under $25,000	1,011	15,762	1,011	338	1,011	3,721	907	18,475	782	15,950	318	2,525
$25,000 under $30,000	149	3,461	149	77	149	826	(*)	(*)	(*)	(*)	-	-
$30,000 under $50,000	515	15,606	515	423	515	4,500	271	6,818	250	6,384	227	434
$50,000 under $100,000	562	29,560	562	1,065	562	11,708	400	20,628	372	19,879	38	748
$100,000 under $200,000	85	9,167	85	419	85	4,602	62	3,821	62	3,812	4	9
$200,000 or more	6	2,909	6	144	6	1,585	6	503	6	503	-	-
Returns under $5,000	21,745	29,493	10,354	374	21,745	5,028	28,989	49,816	16,135	27,018	12,854	22,798
Returns $5,000 under $10,000	23,479	98,767	23,314	1,489	23,314	17,666	22,630	159,503	19,396	130,522	8,694	28,982
Returns $10,000 under $15,000	24,036	205,425	24,036	3,703	24,036	40,695	23,871	288,853	23,871	242,163	13,954	46,690
Returns $15,000 or more	11,032	184,568	11,032	4,582	11,032	50,222	9,981	183,471	9,732	155,675	5,712	27,797
SACRAMENTO, CALIFORNIA												
Total	217,300	1,407,286	172,670	27,095	216,752	304,987	229,974	1,860,476	183,284	1,413,252	110,936	447,224
No adjusted gross income	-	-	-	-	-	-	2,482	17,440	2,479	16,714	167	726
Under $2,000	28,168	15,695	-	-	28,168	2,232	52,206	59,199	36,776	45,771	15,506	13,428
$2,000 under $4,000	26,321	39,001	17,210	406	26,031	6,046	23,051	66,430	10,817	33,451	12,234	32,979
$4,000 under $6,000	24,199	71,503	19,718	901	23,987	12,111	25,844	135,303	18,439	87,385	13,373	47,918
$6,000 under $8,000	19,834	93,069	18,961	1,593	19,834	17,824	15,759	115,666	12,347	77,276	8,568	38,390
$8,000 under $10,000	30,615	165,793	28,618	2,765	30,593	30,929	30,016	278,329	27,965	237,137	11,995	41,191
$10,000 under $15,000	49,739	393,354	49,739	6,983	49,739	76,920	45,947	544,025	40,863	411,017	28,217	133,009
$15,000 under $20,000	22,536	269,072	22,536	5,155	22,534	56,663	21,822	351,111	21,262	279,790	12,687	71,321
$20,000 under $25,000	9,377	152,453	9,377	3,132	9,377	34,826	8,500	174,710	8,193	127,615	6,019	47,095
$25,000 under $30,000	2,338	48,574	2,338	1,079	2,316	11,763	1,875	47,950	1,820	37,852	1,102	10,098
$30,000 under $50,000	3,216	89,975	3,216	2,317	3,216	25,381	2,029	58,130	1,918	48,499	940	9,631
$50,000 under $100,000	822	40,757	822	1,378	822	15,066	371	8,827	336	7,914	108	913
$100,000 under $200,000	116	11,780	116	530	116	5,813	65	2,877	62	2,362	19	515
$200,000 or more	19	16,260	19	856	19	9,413	7	479	7	469	1	10
Returns under $5,000	63,923	76,271	22,694	637	63,421	11,822	89,059	198,445	59,105	136,234	32,165	62,211
Returns $5,000 under $10,000	65,214	308,789	61,813	5,027	65,192	57,320	60,299	473,921	49,718	361,500	29,678	112,421
Returns $10,000 under $15,000	49,739	393,354	49,739	6,983	49,739	76,920	45,947	544,025	40,863	411,017	28,217	133,009
Returns $15,000 or more	38,424	628,871	38,424	14,447	38,400	158,925	34,669	644,083	33,598	504,501	20,876	139,582

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ST. LOUIS, MISSOURI AND ILLINOIS										
Total	849,422	[1]7,388,678	784,527	6,356,567	501,200	[1]6,009,541	464,943	5,159,467	2,472,829	2,368,497
No adjusted gross income	2,705	[2]9,467	1,498	15,549	1,672	[2]6,417	1,322	15,347	10,872	10,376
Under $2,000	154,158	158,085	133,724	129,934	18,206	27,321	13,955	20,469	236,329	216,322
$2,000 under $4,000	109,596	332,728	96,290	276,946	30,275	94,291	25,574	72,926	226,137	200,215
$4,000 under $6,000	85,318	417,057	78,518	367,951	24,220	120,540	18,580	85,901	204,610	188,836
$6,000 under $8,000	90,856	641,126	85,406	594,917	54,591	385,207	49,229	340,127	286,771	276,835
$8,000 under $10,000	95,251	849,133	90,919	781,003	79,689	713,920	75,831	657,146	326,462	315,734
$10,000 under $15,000	208,495	2,516,268	203,687	2,386,434	193,873	2,349,017	189,066	2,228,271	792,761	779,091
$15,000 under $20,000	64,298	1,095,229	61,170	994,692	62,803	1,069,212	60,025	977,226	244,696	242,002
$20,000 under $25,000	18,331	407,130	17,129	343,112	17,490	387,901	16,345	332,770	67,608	66,188
$25,000 under $30,000	6,366	173,857	5,821	135,601	6,101	166,258	5,762	135,298	23,620	23,027
$30,000 under $50,000	8,933	338,940	6,581	177,729	7,688	288,041	5,708	147,400	32,783	31,313
$50,000 under $100,000	4,053	267,009	2,977	106,195	3,660	240,659	2,787	102,105	16,006	14,809
$100,000 under $200,000	840	108,217	626	35,801	747	95,972	596	34,983	3,403	3,093
$200,000 or more	222	93,366	181	10,703	185	77,619	163	9,498	771	656
Returns under $5,000	316,548	[1]705,829	277,362	620,484	62,850	[1]172,037	50,337	147,798	574,566	519,529
Returns $5,000 under $10,000	221,336	1,682,833	208,993	1,545,815	145,803	1,162,825	134,154	1,044,116	716,615	688,789
Returns $10,000 under $15,000	208,495	2,516,268	203,687	2,386,434	193,873	2,349,017	189,066	2,228,271	792,761	779,091
Returns $15,000 or more	103,043	2,483,746	94,485	1,803,833	98,674	2,325,662	91,386	1,739,279	388,887	381,088
SALT LAKE CITY, UTAH										
Total	171,312	1,300,919	159,395	1,107,042	98,117	[1]1,089,789	91,205	930,801	492,504	476,275
No adjusted gross income	872	[2]3,234	474	1,154	(*)	(*)	(*)	(*)	1,337	1,336
Under $2,000	45,849	46,644	43,023	44,253					57,073	50,856
$2,000 under $4,000	14,070	42,765	13,819	42,164	11,963	44,253	9,095	36,481	17,971	17,469
$4,000 under $6,000	14,778	68,504	12,627	59,117					34,936	34,613
$6,000 under $8,000	24,015	175,631	23,635	168,611	20,291	147,379	19,911	140,058	96,681	92,969
$8,000 under $10,000	21,634	191,668	19,597	170,960	19,776	175,992	19,597	170,960	78,786	76,930
$10,000 under $15,000	34,204	404,700	32,865	377,908	30,521	363,796	29,182	341,929	135,240	134,008
$15,000 under $20,000	9,748	166,285	8,383	134,822	9,535	162,246	8,383	134,822	43,238	41,840
$20,000 under $25,000	2,488	55,170	2,196	41,110	2,263	49,977	2,140	40,455	11,205	10,866
$25,000 under $30,000	1,410	37,587	1,048	19,379	1,408	37,531	1,046	19,323	6,235	5,995
$30,000 under $50,000	1,518	53,691	1,159	27,904	1,498	52,983	1,156	27,387	6,403	6,193
$50,000 under $100,000	573	37,830	456	14,764	549	36,099	432	13,843	2,792	2,653
$100,000 under $200,000	134	17,524	97	4,030	125	16,340	97	4,030	534	485
$200,000 or more	19	6,154	16	866	18	5,943	15	861	73	62
Returns under $5,000	72,774	[1]139,848	67,246	134,316	11,517	[1]38,017	8,728	35,511	104,524	97,804
Returns $5,000 under $10,000	48,444	382,130	45,929	351,942	40,683	326,857	40,026	312,640	182,260	176,369
Returns $10,000 under $15,000	34,204	404,700	32,865	377,908	30,521	363,796	29,182	341,929	135,240	134,008
Returns $15,000 or more	15,890	374,241	13,355	242,874	15,396	361,120	13,269	240,720	70,480	68,094

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
ST. LOUIS, MISSOURI AND ILLINOIS												
Total	726,152	4,833,078	619,231	97,261	725,672	1,090,076	776,208	6,278,755	600,843	4,959,490	391,161	1,319,264
No adjusted gross income	-	-	-	-	-	-	1,483	15,492	1,483	14,972	654	520
Under $2,000	55,032	27,776	63,919	1,717	92,222	3,872	133,724	130,452	73,520	72,151	63,851	58,301
$2,000 under $4,000	92,223	151,087				24,677	94,678	274,327	48,444	142,510	51,177	131,817
$4,000 under $6,000	81,593	230,122	68,255	3,303	81,144	40,482	76,853	365,971	38,055	175,484	45,853	190,487
$6,000 under $8,000	90,529	365,984	80,822	5,646	90,529	67,117	85,231	578,375	70,260	460,394	27,113	117,981
$8,000 under $10,000	95,250	514,755	94,878	8,551	95,250	95,578	90,445	783,104	83,136	666,638	40,900	116,466
$10,000 under $15,000	208,495	1,653,842	208,338	29,220	208,494	321,804	200,242	2,346,379	194,720	1,959,660	107,749	386,719
$15,000 under $20,000	64,297	786,508	64,297	15,124	64,297	166,565	60,817	988,300	59,804	766,716	39,492	221,584
$20,000 under $25,000	18,331	308,361	18,331	6,559	18,331	72,057	17,128	342,753	16,459	278,600	9,407	64,153
$25,000 under $30,000	6,366	136,730	6,366	3,161	6,366	34,767	5,711	133,885	5,503	118,896	2,370	14,989
$30,000 under $50,000	8,933	272,042	8,933	7,634	8,905	83,756	6,466	174,831	6,151	163,158	1,901	11,673
$50,000 under $100,000	4,053	223,880	4,042	8,183	4,053	89,891	2,721	101,302	2,612	97,463	591	3,838
$100,000 under $200,000	831	89,345	831	4,136	831	45,300	562	33,869	552	33,236	91	633
$200,000 or more	219	72,646	219	4,027	218	44,210	147	9,715	144	9,612	12	103
Returns under $5,000	197,106	307,708	102,206	3,507	197,105	51,261	275,735	618,418	144,138	313,608	144,170	304,810
Returns $5,000 under $10,000	217,521	982,016	205,668	15,711	217,072	180,464	206,679	1,529,303	170,760	1,218,541	85,378	310,762
Returns $10,000 under $15,000	208,495	1,653,842	208,338	29,220	208,494	321,804	200,242	2,346,379	194,720	1,959,660	107,749	386,719
Returns $15,000 or more	103,030	1,889,512	103,019	48,824	103,001	536,547	93,552	1,784,653	91,225	1,467,682	53,864	316,973
SALT LAKE CITY, UTAH												
Total	135,964	759,797	114,574	14,118	135,728	160,015	159,196	1,099,731	126,419	856,168	77,089	243,563
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	17,031	9,770	(*)	(*)	17,031	1,400	43,023	44,246	27,847	34,134	15,177	10,112
$2,000 under $4,000	13,408	24,328	13,174	332	13,408	4,041	13,819	42,178	13,966	46,678	14,983	54,254
$4,000 under $6,000	13,723	35,970	29,062	1,622	13,723	5,996	12,627	58,755				
$6,000 under $8,000	20,088	82,838			20,033	14,436	23,635	168,888	21,697	135,535	8,771	33,353
$8,000 under $10,000	21,634	100,004	21,108	1,548	21,633	17,414	19,542	171,005	18,895	155,140	7,231	15,865
$10,000 under $15,000	34,204	246,137	33,498	4,296	34,024	47,517	32,865	374,485	31,026	293,755	20,854	80,731
$15,000 under $20,000	9,748	107,792	9,748	2,029	9,748	22,312	8,382	132,675	8,289	98,862	6,763	33,813
$20,000 under $25,000	2,488	38,075	2,488	802	2,488	8,767	2,196	41,097	2,084	35,794	1,353	5,303
$25,000 under $30,000	1,408	25,361	1,408	536	1,408	5,939	1,048	19,316	993	16,105	634	3,211
$30,000 under $50,000	1,518	41,468	1,518	1,044	1,518	11,346	1,159	27,695	1,070	22,109	868	5,586
$50,000 under $100,000	563	28,908	563	1,014	563	11,093	418	14,181	418	13,654	81	527
$100,000 under $200,000	132	14,032	132	626	132	6,880	85	3,417	81	3,233	29	184
$200,000 or more	19	5,114	19	263	19	2,874	16	782	14	772	3	10
Returns under $5,000	41,901	62,098	22,456	579	41,901	9,955	67,153	133,819	41,529	80,842	27,805	52,977
Returns $5,000 under $10,000	43,983	190,812	42,744	2,928	43,927	33,332	45,874	352,264	40,915	291,042	18,699	61,222
Returns $10,000 under $15,000	34,204	246,137	33,498	4,296	34,024	47,517	32,865	374,485	31,026	293,755	20,854	80,731
Returns $15,000 or more	15,876	260,748	15,876	6,313	15,876	69,211	13,304	239,163	12,949	190,529	9,731	48,634

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SAN ANTONIO, TEXAS										
Total	272,060	[1]1,990,850	256,073	1,720,271	158,952	[1]1,594,385	149,408	1,386,552	773,825	758,030
No adjusted gross income	1,122	[2]9,221	598	6,337	1,083	[2]7,116	587	6,199	4,058	3,997
Under $2,000	54,257	44,840	47,486	37,509			(*)	(*)	82,818	75,272
$2,000 under $4,000	37,619	112,916	34,281	100,571	18,132	48,423	12,696	38,304	87,725	84,632
$4,000 under $6,000	44,420	220,581	43,428	215,514	22,953	118,327	21,961	115,265	109,718	109,718
$6,000 under $8,000	45,009	321,482	44,319	311,243	34,193	246,590	33,503	236,068	160,495	160,495
$8,000 under $10,000	26,454	235,746	26,282	226,992	23,855	214,004	23,683	206,391	94,491	93,332
$10,000 under $15,000	40,564	491,709	39,454	451,629	38,412	467,167	37,549	434,323	156,776	154,469
$15,000 under $20,000	13,257	227,264	12,914	209,632	12,311	211,488	12,254	197,947	44,574	43,885
$20,000 under $25,000	4,336	95,346	3,701	70,342	3,797	82,920	3,503	69,047	15,130	14,878
$25,000 under $30,000	1,448	39,135	1,269	27,281	1,340	36,292	1,214	26,316	4,889	4,865
$30,000 under $50,000	2,151	77,270	1,380	33,704	1,591	58,392	1,192	28,214	7,317	7,123
$50,000 under $100,000	1,170	77,010	801	23,317	1,067	69,949	752	21,746	4,894	4,539
$100,000 under $200,000	188	25,849	124	4,424	168	22,837	123	4,422	745	670
$200,000 or more	65	30,923	36	1,776	50	25,112	33	1,760	195	155
Returns under $5,000	113,908	[1]240,511	102,748	232,132	26,570	[1]73,265	20,469	74,176	227,044	216,344
Returns $5,000 under $10,000	94,973	685,832	93,646	666,033	73,646	546,963	72,319	528,599	312,261	311,102
Returns $10,000 under $15,000	40,564	491,709	39,454	451,629	38,412	467,167	37,549	434,323	156,776	154,469
Returns $15,000 or more	22,615	572,797	20,225	370,477	20,324	506,991	19,071	349,452	77,744	76,115
SAN BERNARDINO-RIVERSIDE-ONTARIO, CALIFORNIA										
Total	385,628	[1]2,866,762	329,585	2,359,838	229,471	[1]2,279,488	194,922	1,887,052	1,112,915	1,056,598
No adjusted gross income	5,056	[2]23,255	861	2,176	1,008	[2]13,096	(*)	(*)	7,588	6,615
Under $2,000	83,200	81,198	71,326	67,455	15,879	19,869	11,110	16,327	139,013	125,724
$2,000 under $4,000	47,381	144,127	38,271	112,997	23,313	74,233	14,957	48,396	121,558	107,653
$4,000 under $6,000	57,383	300,858	48,769	256,304	30,909	162,565	25,799	136,118	154,377	144,268
$6,000 under $8,000	48,563	341,550	43,600	308,119	34,563	245,906	29,675	212,154	164,311	159,089
$8,000 under $10,000	42,475	380,524	33,898	294,418	29,724	265,099	26,592	233,346	147,352	143,184
$10,000 under $15,000	63,929	777,960	61,251	731,894	58,637	715,386	55,961	671,045	235,537	231,220
$15,000 under $20,000	21,482	364,135	19,559	315,937	20,210	342,274	18,781	303,554	82,098	80,616
$20,000 under $25,000	8,786	194,508	7,380	147,452	8,314	184,613	7,059	142,923	34,214	32,817
$25,000 under $30,000	2,689	73,418	1,883	44,023	2,575	70,323	1,873	43,973	9,135	8,609
$30,000 under $50,000	3,448	131,430	2,133	59,405	3,219	121,732	2,133	59,405	12,878	12,333
$50,000 under $100,000	1,056	68,403	554	16,974	960	62,252	522	16,299	4,152	3,848
$100,000 under $200,000	139	16,177	73	1,151	123	14,068	65	1,026	540	444
$200,000 or more	41	15,729	27	1,533	37	14,264	26	1,483	162	146
Returns under $5,000	155,242	[1]291,537	125,759	253,340	51,104	[1]131,808	34,776	105,209	323,668	291,672
Returns $5,000 under $10,000	128,816	933,465	110,966	787,530	84,292	622,767	73,726	542,135	410,531	394,861
Returns $10,000 under $15,000	63,929	777,960	61,251	731,894	58,637	715,386	55,961	671,045	235,537	231,220
Returns $15,000 or more	37,641	863,801	31,609	586,475	35,438	809,527	30,459	568,663	143,179	138,845

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
SAN ANTONIO, TEXAS												
Total	219,065	1,279,978	183,499	25,289	219,059	286,244	252,588	1,783,427	201,202	1,298,610	120,247	484,820
No adjusted gross income	-	-	-	-	-	-	570	6,027	422	3,402	542	2,626
Under $2,000	11,070	3,496	-	-	11,070	506	45,687	36,126	25,542	19,058	20,145	17,068
$2,000 under $4,000	32,948	50,167	17,987	443	32,948	8,024	34,088	99,743	24,022	67,765	11,950	31,978
$4,000 under $6,000	42,210	125,567	35,328	1,740	42,210	21,557	43,016	291,795	32,223	147,037	18,538	144,758
$6,000 under $8,000	43,211	167,500	40,558	2,512	43,211	29,662	43,961	306,818	38,044	246,622	17,619	60,196
$8,000 under $10,000	26,454	147,491	26,454	2,405	26,454	27,205	26,229	230,115	24,072	168,973	16,076	61,142
$10,000 under $15,000	40,564	328,751	40,564	5,793	40,562	63,741	39,069	447,516	37,647	348,923	24,082	98,593
$15,000 under $20,000	13,257	172,614	13,257	3,396	13,254	37,390	12,829	208,914	12,398	162,692	7,635	46,222
$20,000 under $25,000	4,336	74,409	4,336	1,632	4,336	17,946	3,701	72,677	3,701	57,635	2,471	15,042
$25,000 under $30,000	1,447	32,945	1,447	770	1,447	8,460	1,269	27,267	1,216	23,601	358	3,666
$30,000 under $50,000	2,151	63,697	2,151	1,782	2,151	19,445	1,291	28,611	1,123	26,274	648	2,338
$50,000 under $100,000	1,170	65,379	1,170	2,376	1,170	25,558	741	22,024	661	20,950	161	1,074
$100,000 under $200,000	184	21,964	184	1,043	184	11,420	106	4,201	100	4,125	14	76
$200,000 or more	63	25,998	63	1,397	62	15,330	31	1,593	31	1,553	8	41
Returns under $5,000	62,771	100,820	33,867	1,058	62,771	16,761	100,316	226,883	64,561	148,743	39,832	78,140
Returns $5,000 under $10,000	93,122	393,401	86,460	6,041	93,122	70,194	93,235	743,742	79,764	504,114	45,038	239,628
Returns $10,000 under $15,000	40,564	328,751	40,564	5,793	40,562	63,741	39,069	447,516	37,647	348,923	24,082	98,593
Returns $15,000 or more	22,608	457,005	22,608	12,395	22,604	135,547	19,968	365,288	19,230	296,829	11,295	68,458
SAN BERNARDINO-RIVERSIDE-ONTARIO, CALIFORNIA												
Total	305,025	1,653,796	237,350	30,359	300,906	345,898	325,092	2,340,359	266,500	1,927,708	146,237	412,654
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	22,969	9,440	(*)	(*)	22,625	1,309	67,844	59,604	42,740	37,281	25,448	22,323
$2,000 under $4,000	36,595	43,362	16,485	409	34,855	6,981	37,926	112,018	27,483	81,519	17,405	30,499
$4,000 under $6,000	53,425	126,902	36,520	1,504	51,684	21,036	48,743	256,729	36,052	179,771	22,082	76,959
$6,000 under $8,000	48,347	178,877	41,878	2,565	48,347	31,175	43,600	307,579	41,341	280,555	15,473	27,025
$8,000 under $10,000	42,131	199,137	39,993	3,125	42,079	36,707	33,898	289,749	29,626	245,212	20,166	44,536
$10,000 under $15,000	63,929	480,861	63,355	8,491	63,745	92,388	61,147	730,987	59,277	646,644	24,465	84,344
$15,000 under $20,000	21,480	244,217	21,285	4,630	21,476	50,975	19,361	312,094	18,565	239,867	13,378	72,227
$20,000 under $25,000	8,786	139,751	8,734	2,885	8,733	31,507	7,231	146,802	7,127	114,594	4,850	32,208
$25,000 under $30,000	2,689	56,557	2,689	1,271	2,689	13,952	1,895	45,023	1,734	34,556	1,250	10,467
$30,000 under $50,000	3,448	99,133	3,444	2,586	3,447	28,417	2,066	59,421	1,950	50,662	800	8,759
$50,000 under $100,000	1,046	50,808	1,046	1,719	1,046	18,775	524	15,808	431	14,267	215	1,541
$100,000 under $200,000	139	13,224	139	583	139	6,424	59	1,191	58	1,186	7	4
$200,000 or more	41	11,527	41	589	41	6,252	24	1,213	23	1,178	7	36
Returns under $5,000	77,030	79,774	23,790	606	73,205	12,111	121,844	245,069	82,135	171,705	49,453	73,364
Returns $5,000 under $10,000	126,437	477,944	112,827	6,998	126,385	85,097	110,941	782,753	95,200	653,049	51,812	129,704
Returns $10,000 under $15,000	63,929	480,861	63,355	8,491	63,745	92,388	61,147	730,987	59,277	646,644	24,465	84,344
Returns $15,000 or more	37,629	615,216	37,378	14,263	37,571	156,302	31,160	581,550	29,888	456,309	20,507	125,242

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages			
							Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SAN DIEGO, CALIFORNIA										
Total	486,594	[1]3,993,080	433,851	3,327,902	293,769	[1]3,210,396	268,795	2,688,858	1,415,465	1,358,521
No adjusted gross income	1,242	[2]15,676	561	2,345	770	[2]11,239	536	2,185	3,736	3,171
Under $2,000	78,094	75,953	64,878	63,617	9,540	12,483	7,100	12,978	128,766	117,573
$2,000 under $4,000	82,185	257,810	69,485	217,173	30,142	94,337	25,976	79,298	178,853	167,023
$4,000 under $6,000	66,524	331,775	58,952	280,966	32,368	159,429	27,278	124,129	170,576	154,068
$6,000 under $8,000	59,679	424,484	56,129	389,371	44,478	320,763	41,691	292,644	191,689	189,947
$8,000 under $10,000	44,871	399,643	41,708	370,566	35,445	315,331	34,023	300,188	152,366	147,507
$10,000 under $15,000	96,484	1,182,541	92,571	1,098,951	87,491	1,075,989	84,963	1,010,961	380,098	376,533
$15,000 under $20,000	35,845	603,749	33,089	521,098	33,039	556,399	31,130	490,208	130,988	128,756
$20,000 under $25,000	10,626	235,391	8,820	178,270	10,213	226,403	8,671	175,156	37,292	36,150
$25,000 under $30,000	3,548	96,288	2,781	64,903	3,535	95,913	2,781	64,903	13,148	12,161
$30,000 under $50,000	5,238	196,256	3,439	85,639	4,642	173,946	3,244	82,659	19,257	17,650
$50,000 under $100,000	1,820	120,503	1,163	42,211	1,708	112,712	1,144	42,100	7,054	6,508
$100,000 under $200,000	351	45,788	216	9,655	322	42,790	203	8,351	1,347	1,208
$200,000 or more	87	38,575	59	3,137	76	35,140	55	3,098	295	266
Returns under $5,000	204,063	[1]512,371	173,986	457,627	63,452	[1]201,300	53,530	182,887	411,207	380,261
Returns $5,000 under $10,000	128,532	961,619	117,727	866,409	89,291	689,804	83,074	628,535	414,779	399,028
Returns $10,000 under $15,000	96,484	1,182,541	92,571	1,098,951	87,491	1,075,989	84,963	1,010,961	380,098	376,533
Returns $15,000 or more	57,515	1,336,549	49,567	904,912	53,535	1,243,303	47,228	866,476	209,381	202,699
SAN FRANCISCO, CALIFORNIA										
Total	1,321,194	[1]11,959,008	1,185,401	9,809,464	654,116	[1]8,591,025	597,298	7,039,923	3,231,583	3,088,144
No adjusted gross income	5,115	[2]30,293	916	8,779	1,692	[2]19,246	400	6,097	10,331	10,014
Under $2,000	220,742	230,526	191,091	214,346	15,021	18,285	7,955	20,015	283,367	256,283
$2,000 under $4,000	155,877	457,453	127,620	356,139	27,258	76,700	21,364	54,685	240,044	208,691
$4,000 under $6,000	182,596	914,689	161,546	786,229	72,744	358,745	65,673	312,801	429,084	399,296
$6,000 under $8,000	142,535	1,003,004	134,484	927,252	58,615	427,854	53,168	384,566	343,724	333,995
$8,000 under $10,000	146,325	1,309,901	135,110	1,175,935	87,079	786,077	80,584	704,460	376,620	365,283
$10,000 under $15,000	265,941	3,225,601	254,913	2,971,268	206,721	2,539,192	200,893	2,390,046	846,504	830,305
$15,000 under $20,000	120,630	2,060,679	114,149	1,834,194	110,321	1,887,545	105,488	1,707,712	407,220	401,589
$20,000 under $25,000	36,143	797,291	32,912	656,358	33,890	747,404	31,376	629,979	129,920	127,812
$25,000 under $30,000	17,356	469,680	14,191	328,621	15,929	430,296	13,394	309,082	60,826	58,662
$30,000 under $50,000	19,400	723,477	12,938	337,551	17,320	650,280	11,876	320,454	72,092	67,180
$50,000 under $100,000	6,694	438,091	4,340	149,271	5,927	386,514	4,008	138,862	25,237	23,186
$100,000 under $200,000	1,408	184,796	898	47,811	1,243	164,195	843	45,736	5,166	4,631
$200,000 or more	432	174,113	293	15,710	356	137,184	276	15,428	1,448	1,217
Returns under $5,000	467,345	[1]1,039,327	395,207	903,698	81,807	[1]242,727	63,676	221,307	735,690	667,659
Returns $5,000 under $10,000	385,845	2,845,954	355,560	2,564,981	180,602	1,405,689	165,468	1,261,317	947,480	905,903
Returns $10,000 under $15,000	265,941	3,225,601	254,913	2,971,268	206,721	2,539,192	200,893	2,390,046	846,504	830,305
Returns $15,000 or more	202,063	4,848,125	179,721	3,369,516	184,986	4,403,416	167,261	3,167,253	701,909	684,277

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
SAN DIEGO, CALIFORNIA												
Total	422,549	2,418,128	334,636	45,834	414,797	518,435	434,107	3,340,506	353,761	2,603,422	196,421	737,085
No adjusted gross income	-	-	-	-	-	-	537	2,608	455	1,941	93	666
Under $2,000	30,964	11,019	-	-	29,224	1,366	64,533	62,397	41,853	40,206	22,680	22,191
$2,000 under $4,000	70,107	91,643	38,978	850	68,023	14,401	69,485	224,127	49,137	150,884	29,740	73,243
$4,000 under $6,000	63,875	184,947	48,590	2,334	60,050	30,450	60,691	280,023	42,941	185,735	27,194	94,288
$6,000 under $8,000	59,231	223,264	52,205	3,255	59,221	38,688	55,934	395,978	48,226	275,638	26,197	120,340
$8,000 under $10,000	44,527	230,904	41,787	3,753	44,446	42,517	41,363	367,806	35,056	297,602	15,875	70,205
$10,000 under $15,000	96,402	725,425	95,827	12,728	96,402	140,265	92,398	1,103,397	88,825	910,642	48,311	192,755
$15,000 under $20,000	35,845	415,836	35,651	7,978	35,845	87,737	33,271	527,257	31,928	416,960	19,300	110,297
$20,000 under $25,000	10,624	168,588	10,624	3,486	10,623	38,375	8,470	174,524	8,208	142,504	4,306	32,020
$25,000 under $30,000	3,548	71,039	3,548	1,553	3,548	16,899	2,779	64,841	2,757	53,425	1,313	11,416
$30,000 under $50,000	5,206	141,318	5,206	3,713	5,206	40,781	3,317	86,229	3,137	78,801	1,136	7,429
$50,000 under $100,000	1,788	89,998	1,788	3,137	1,778	34,332	1,099	39,561	1,015	37,511	253	2,050
$100,000 under $200,000	346	31,864	346	1,505	346	15,856	178	8,541	170	8,406	17	135
$200,000 or more	86	30,283	86	1,542	85	16,768	52	3,217	52	3,167	6	50
Returns under $5,000	143,184	209,835	69,391	2,040	135,535	32,980	173,616	457,484	119,721	307,874	70,606	149,609
Returns $5,000 under $10,000	125,520	531,942	112,169	8,152	125,429	94,442	118,927	875,455	97,948	644,132	51,173	231,323
Returns $10,000 under $15,000	96,402	725,425	95,827	12,728	96,402	140,265	92,398	1,103,397	88,825	910,642	48,311	192,755
Returns $15,000 or more	57,443	950,925	57,249	22,913	57,431	250,747	49,166	904,169	47,267	740,774	26,331	163,396
SAN FRANCISCO, CALIFORNIA												
Total	1,158,640	7,839,619	978,972	158,931	1,152,570	1,784,327	1,156,036	9,679,560	887,134	7,334,022	525,834	2,345,536
No adjusted gross income	-	-	-	-	-	-	912	8,649	545	7,723	389	926
Under $2,000	96,116	47,583	7,114	29	96,116	6,826	182,270	218,379	128,216	173,396	54,558	44,983
$2,000 under $4,000	140,421	232,830	103,901	2,755	136,429	37,909	123,474	337,494	79,839	219,221	47,340	118,273
$4,000 under $6,000	173,368	500,096	140,515	6,472	171,660	86,169	154,394	759,352	87,891	407,144	80,679	352,208
$6,000 under $8,000	141,607	613,202	125,418	10,090	141,607	115,752	132,248	909,486	80,664	529,621	67,889	379,865
$8,000 under $10,000	140,840	816,717	140,163	14,200	140,840	157,861	134,797	1,176,482	113,671	910,904	56,341	265,578
$10,000 under $15,000	264,714	2,110,031	260,973	38,198	264,563	423,396	249,989	2,934,527	228,345	2,420,918	114,028	513,608
$15,000 under $20,000	120,328	1,460,296	120,114	28,489	120,122	313,075	113,763	1,829,424	108,019	1,410,115	70,808	419,309
$20,000 under $25,000	36,109	576,983	35,905	11,953	36,109	132,274	32,636	653,310	30,623	496,719	20,560	156,591
$25,000 under $30,000	17,303	344,973	17,206	7,827	17,303	86,122	13,899	319,359	13,440	269,320	7,113	50,038
$30,000 under $50,000	19,353	536,961	19,205	14,169	19,353	154,295	12,738	334,147	11,388	299,612	4,924	34,535
$50,000 under $100,000	6,659	330,027	6,637	11,634	6,646	127,071	3,903	141,907	3,522	133,803	1,039	8,104
$100,000 under $200,000	1,398	139,549	1,398	6,288	1,399	68,668	784	42,945	750	41,808	137	1,137
$200,000 or more	424	130,371	423	6,827	423	74,909	229	14,099	221	13,718	29	381
Returns under $5,000	317,653	478,193	169,093	5,030	311,953	77,799	378,659	883,351	250,853	573,691	138,861	309,659
Returns $5,000 under $10,000	374,699	1,732,233	348,018	28,517	374,699	326,719	349,436	2,526,492	239,973	1,674,319	168,335	852,173
Returns $10,000 under $15,000	264,714	2,110,031	260,973	38,198	264,563	423,396	249,989	2,934,527	228,345	2,420,918	114,028	513,608
Returns $15,000 or more	201,574	3,519,160	200,888	87,188	201,355	956,414	177,952	3,335,190	167,963	2,665,095	104,610	670,095

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SAN JOSE, CALIFORNIA										
Total	371,801	[1]3,769,962	339,704	3,281,603	223,325	[1]3,053,028	206,307	2,676,526	1,062,368	1,028,576
No adjusted gross income	1,885	[2]12,548	1,264	7,528	1,574	[2]10,775	1,253	7,516	4,934	4,932
Under $2,000	52,440	56,917	44,649	48,075	6,376	8,638			70,728	65,030
$2,000 under $4,000	40,033	112,569	33,630	89,700	10,007	30,041	9,746	18,328	64,277	55,001
$4,000 under $6,000	34,148	167,995	31,071	141,244	13,362	71,007	12,014	64,199	80,905	76,911
$6,000 under $8,000	34,107	235,179	29,134	198,613	7,354	51,814	6,375	44,724	60,670	52,975
$8,000 under $10,000	38,624	342,824	37,547	315,167	27,749	247,635	26,725	222,171	125,794	125,168
$10,000 under $15,000	88,579	1,085,429	86,597	1,042,446	79,346	975,153	77,516	934,116	340,136	336,037
$15,000 under $20,000	51,292	882,306	48,915	816,408	48,311	832,048	46,351	774,926	196,154	194,932
$20,000 under $25,000	18,458	406,383	17,326	364,299	17,843	392,709	16,976	356,043	69,259	68,792
$25,000 under $30,000	5,054	137,080	4,473	106,118	4,957	134,423	4,420	105,345	22,554	22,394
$30,000 under $50,000	5,136	185,854	3,948	109,538	4,594	166,064	3,869	109,399	19,024	18,648
$50,000 under $100,000	1,769	118,235	968	34,406	1,606	107,107	892	32,068	7,060	6,790
$100,000 under $200,000	222	29,642	144	6,490	197	26,641	134	6,133	880	783
$200,000 or more	54	22,097	38	1,571	49	20,523	36	1,558	193	183
Returns under $5,000	113,046	[1]238,886	97,183	211,345	22,974	[1]50,710	14,991	43,570	175,775	158,802
Returns $5,000 under $10,000	88,191	664,051	80,112	588,981	43,448	347,649	41,122	313,367	231,533	221,215
Returns $10,000 under $15,000	88,579	1,085,429	86,597	1,042,446	79,346	975,153	77,516	934,116	340,136	336,037
Returns $15,000 or more	81,985	1,781,597	75,812	1,438,830	77,557	[2]1,679,515	72,678	1,385,472	315,124	312,522
SCRANTON, PENNSYLVANIA										
Total	67,822	[1]441,339	64,157	364,798	28,515	[1]294,726	26,779	234,052	155,615	148,033
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	19,069	20,260	17,565	15,698	7,321	24,002	12,192	52,859	23,758	22,630
$2,000 under $4,000	10,898	29,624	10,089	26,240					13,764	13,707
$4,000 under $6,000	7,499	37,671	7,477	37,744					24,535	23,783
$6,000 under $8,000	12,934	95,184	12,370	79,171	17,813	183,228			24,923	21,482
$8,000 under $10,000									4,690	4,688
$10,000 under $15,000	13,536	159,367	13,313	149,090			11,701	131,288	49,893	48,819
$15,000 under $20,000	2,310	37,887	2,132	31,646	1,998	32,826	1,843	27,683	7,823	7,190
$20,000 under $25,000	487	10,750	486	7,335	486	10,726	486	7,335	1,921	1,863
$25,000 under $30,000	269	7,295	247	3,690	124	3,524	102	742	730	635
$30,000 under $50,000	559	21,772	277	8,652	537	20,980	255	8,641	2,492	2,299
$50,000 under $100,000	212	12,791	159	3,925	191	11,301	159	3,925	863	781
$100,000 under $200,000	31	3,765	27	861	28	3,448	27	861	109	101
$200,000 or more	12	5,315	11	631	11	5,033	10	603	38	31
Returns under $5,000	34,087	[1]67,766	31,772	60,477	7,304	[1]23,530	6,550	22,916	53,629	51,690
Returns $5,000 under $10,000	16,319	114,631	15,733	98,491	5,912	42,297	5,646	30,058	38,067	34,624
Returns $10,000 under $15,000	13,536	159,367	13,313	149,090	11,924	141,061	11,701	131,288	49,893	48,819
Returns $15,000 or more	3,880	99,575	3,339	56,740	3,375	87,839	2,882	49,789	14,026	12,900

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
SAN JOSE, CALIFORNIA												
Total	341,937	2,431,737	290,181	47,829	341,591	533,229	336,791	3,288,412	282,573	2,684,633	143,148	603,775
No adjusted gross income	-	-	-	-	-	-	1,238	7,496	626	5,613	1,209	1,883
Under $2,000	29,584	10,428	(*)	(*)	29,584	1,736	44,649	47,962	30,999	31,789	13,940	16,173
$2,000 under $4,000	37,722	53,807	23,127	601	37,722	8,577	33,339	89,352	26,171	66,851	7,458	22,501
$4,000 under $6,000	31,784	87,262	26,790	1,153	31,441	14,729	31,071	142,150	19,129	85,328	14,555	56,821
$6,000 under $8,000	33,791	163,450	33,575	2,787	33,791	30,758	27,428	186,193	15,031	100,022	14,104	86,171
$8,000 under $10,000	38,496	189,714	34,737	3,116	38,496	35,604	37,546	317,750	35,056	297,707	8,519	20,042
$10,000 under $15,000	88,579	669,335	88,341	11,796	88,579	130,394	86,522	1,039,161	82,458	899,675	40,089	139,486
$15,000 under $20,000	51,292	600,154	51,216	11,481	51,292	126,459	48,501	806,884	47,221	641,479	30,361	165,404
$20,000 under $25,000	18,458	289,068	18,458	5,965	18,458	65,414	17,167	363,576	17,039	293,890	9,511	69,686
$25,000 under $30,000	5,054	97,240	5,054	2,122	5,053	23,127	4,448	138,747	4,267	128,414	1,599	10,334
$30,000 under $50,000	5,136	140,431	5,136	3,691	5,136	40,523	3,803	108,864	3,557	95,919	1,468	12,945
$50,000 under $100,000	1,766	90,306	1,766	3,168	1,764	34,615	922	33,505	866	31,355	306	2,149
$100,000 under $200,000	221	24,047	221	1,106	221	12,082	123	5,466	121	5,294	26	172
$200,000 or more	54	16,495	54	840	54	9,211	34	1,306	32	1,297	3	8
Returns under $5,000	83,973	109,196	40,768	1,188	83,683	18,029	96,866	212,010	66,906	133,851	33,133	78,159
Returns $5,000 under $10,000	87,404	395,465	79,167	6,477	87,351	73,375	78,405	578,891	60,106	453,459	26,652	125,432
Returns $10,000 under $15,000	88,579	669,335	88,341	11,796	88,579	130,394	86,522	1,039,161	82,458	899,675	40,089	139,486
Returns $15,000 or more	81,981	1,257,740	81,905	28,366	81,978	311,429	74,998	1,458,347	73,103	1,197,649	43,274	260,698
SCRANTON, PENNSYLVANIA												
Total	57,527	293,268	42,574	5,629	57,151	64,203	60,021	352,048	40,598	240,636	26,854	111,411
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
Under $2,000	8,782	3,940	-	-	19,304	3,423	17,189	15,201	13,450	10,441	(*)	(*)
$2,000 under $4,000	10,898	17,072	8,841	213			14,204	57,128	12,955	78,419	14,052	57,880
$4,000 under $6,000	7,498	18,459	13,939	994	18,053	11,979	12,370	79,171				
$6,000 under $8,000	12,934	63,723	15,915	2,280	15,915	25,208	13,313	149,085	11,537	108,845	7,854	40,241
$8,000 under $10,000	13,536	110,190										
$10,000 under $15,000							1,843	26,809	1,554	19,091	999	7,719
$15,000 under $20,000	2,310	29,042	2,310	569	2,310	6,327	463	7,283	463	7,177	146	106
$20,000 under $25,000	487	8,339	487	173	487	1,908	203	3,420	203	3,420	-	-
$25,000 under $30,000	269	5,809	269	157	269	1,726	255	8,613	255	8,544	22	68
$30,000 under $50,000	559	18,503	559	509	559	5,600	149	3,899	149	3,280	40	619
$50,000 under $100,000	212	11,221	212	401	212	4,392	20	836	20	816	2	19
$100,000 under $200,000	31	2,952	31	133	31	1,447	10	507	10	507	-	-
$200,000 or more	11	4,018	11	200	11	2,193						
Returns under $5,000	23,794	27,090	8,841	213	23,418	4,282	28,032	53,105	17,566	28,800	10,842	24,305
Returns $5,000 under $10,000	16,318	76,103	16,318	1,315	16,318	14,662	15,733	98,491	8,841	60,157	6,949	38,334
Returns $10,000 under $15,000	13,536	110,190	13,536	1,959	13,536	21,665	13,313	149,085	11,537	108,845	7,854	40,241
Returns $15,000 or more	3,879	79,882	3,879	2,142	3,879	23,594	2,943	51,366	2,654	42,835	1,209	8,531

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SEATTLE-EVERETT, WASHINGTON										
Total	573,085	[1]5,217,177	520,857	4,368,613	318,139	[1]4,107,821	293,512	3,438,986	1,456,948	1,403,346
No adjusted gross income	5,482	[2]20,223	3,115	18,116	3,064	[2]17,608	1,362	11,031	12,083	12,056
Under $2,000	95,889	90,638	85,822	83,902	27,408	80,553	22,045	54,917	116,737	112,674
$2,000 under $4,000	74,083	216,065	61,352	165,138	12,148	62,601	9,164	35,097	121,557	104,729
$4,000 under $6,000	43,725	216,795	38,629	171,682	18,455	134,487	16,927	113,676	83,426	76,092
$6,000 under $8,000	52,809	381,563	49,132	339,329	64,732	587,162	61,633	539,330	112,203	111,043
$8,000 under $10,000	96,013	860,779	90,395	778,491	108,750	1,348,047	105,421	1,255,063	266,204	255,414
$10,000 under $15,000	116,332	1,435,914	111,501	1,316,408	52,407	896,457	51,201	825,646	412,031	403,736
$15,000 under $20,000	55,560	950,179	53,652	861,612	13,681	299,742	12,820	251,633	202,656	200,412
$20,000 under $25,000	14,580	319,704	13,578	267,192	6,559	179,112	5,232	127,604	55,717	55,334
$25,000 under $30,000	6,972	189,855	5,537	135,825	8,423	315,491	5,892	160,533	29,450	28,811
$30,000 under $50,000	8,925	334,390	6,226	164,492	2,050	130,052	1,447	45,304	34,781	33,482
$50,000 under $100,000	2,198	139,348	1,522	46,538	354	46,975	281	14,938	8,210	7,840
$100,000 under $200,000	392	51,940	298	15,494	108	44,750	87	4,214	1,440	1,310
$200,000 or more	125	50,230	98	4,394					453	413
Returns under $5,000	199,752	[1]398,042	172,184	361,638	34,298	[1]80,482	26,652	78,409	286,441	263,491
Returns $5,000 under $10,000	168,249	1,347,575	156,261	1,195,020	91,509	766,713	84,479	675,643	425,769	408,517
Returns $10,000 under $15,000	116,332	1,435,914	111,501	1,316,408	108,750	1,348,047	105,421	1,255,063	412,031	403,736
Returns $15,000 or more	88,752	2,035,647	80,911	1,495,545	83,582	1,912,578	76,960	1,429,872	332,707	327,602
SHREVEPORT, LOUISIANA										
Total	79,886	[1]612,499	76,444	535,770	51,255	[1]499,597	48,951	437,310	232,102	227,537
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	8,039	6,810	23,290	59,355	5,278	12,967	16,046	77,047	9,138	8,958
$2,000 under $4,000	16,419	50,126							31,247	31,247
$4,000 under $6,000	15,770	79,286	15,590	81,137	11,756	60,712			47,568	45,743
$6,000 under $8,000	17,445	137,779	17,337	131,944	13,793	109,632	13,685	106,258	27,015	26,653
$8,000 under $10,000	13,315	155,263	12,628	138,157	12,493	146,080	12,048	132,600	33,182	33,182
$10,000 under $15,000	6,425	109,688	6,148	97,141	6,050	103,537	5,856	95,186	49,965	48,122
$15,000 under $20,000	612	13,343	588	9,901	612	13,343	588	9,901	25,038	24,835
$20,000 under $25,000	479	12,621	356	6,230	419	10,945	296	5,988	3,400	3,400
$25,000 under $30,000	426	15,420	228	2,968	381	13,822	183	2,386	1,082	1,082
$30,000 under $50,000	313	21,606	195	6,454	288	19,732	170	5,741	1,274	1,190
$50,000 under $100,000	61	8,214	40	1,484	53	7,085	37	1,294	1,144	1,119
$100,000 under $200,000	18	5,966	13	374	15	4,466	12	287	207	188
$200,000 or more									58	45
Returns under $5,000	33,488	[1]91,774	31,607	98,977	10,571	[1]34,165	9,496	40,587	65,983	65,612
Returns $5,000 under $10,000	24,749	178,603	24,641	174,083	20,373	146,423	20,265	143,340	83,951	81,944
Returns $10,000 under $15,000	13,315	155,263	12,628	138,157	12,493	146,080	12,048	132,600	49,965	48,122
Returns $15,000 or more	8,334	186,858	7,568	124,553	7,818	172,930	7,142	120,782	32,203	31,859

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
SEATTLE-EVERETT, WASHINGTON												
Total	498,824	3,591,048	433,925	71,460	498,041	798,364	513,395	4,306,417	415,272	3,424,827	230,232	881,592
No adjusted gross income	-	-	-	-	-	-	3,717	26,106	1,951	14,790	2,693	11,316
Under $2,000	37,430	19,649	(*)	(*)	37,430	2,720	82,340	78,803	55,646	50,511	26,748	28,291
$2,000 under $4,000	65,879	101,878	46,423	1,104	65,508	16,412	61,352	163,578	43,023	116,533	23,552	47,045
$4,000 under $6,000	41,948	132,854	34,190	1,957	41,866	22,843	38,548	170,531	22,220	96,466	21,061	74,065
$6,000 under $8,000	52,809	259,275	52,411	4,407	52,755	50,121	49,132	339,937	34,046	233,024	23,423	106,913
$8,000 under $10,000	95,700	565,063	95,055	9,716	95,523	108,522	90,105	770,749	75,824	632,513	34,768	138,237
$10,000 under $15,000	116,332	964,911	115,538	17,048	116,240	189,123	108,416	1,273,878	104,917	1,076,708	49,439	197,170
$15,000 under $20,000	55,551	697,646	55,551	13,651	55,551	150,228	53,122	852,126	52,026	653,508	35,149	198,619
$20,000 under $25,000	14,569	238,904	14,569	4,989	14,568	54,853	13,336	267,029	12,917	219,448	7,706	47,581
$25,000 under $30,000	6,972	144,522	6,972	3,244	6,971	35,681	5,535	139,220	5,370	120,437	2,935	18,783
$30,000 under $50,000	8,925	263,278	8,784	7,048	8,925	76,907	5,991	160,261	5,630	149,196	2,387	11,066
$50,000 under $100,000	2,195	118,003	2,177	4,109	2,190	45,496	1,433	45,583	1,346	43,269	328	2,314
$100,000 under $200,000	390	43,203	390	1,983	390	21,632	283	14,540	273	14,436	33	104
$200,000 or more	124	41,862	124	2,202	124	23,826	85	4,076	83	3,988	10	88
Returns under $5,000	126,737	194,111	70,377	2,255	126,366	32,261	169,304	362,853	115,760	246,770	61,833	116,083
Returns $5,000 under $10,000	167,029	884,609	159,443	14,930	166,716	168,357	155,890	1,186,851	116,950	897,067	70,412	289,784
Returns $10,000 under $15,000	116,332	964,911	115,538	17,048	116,240	189,123	108,416	1,273,878	104,917	1,076,708	49,439	197,170
Returns $15,000 or more	88,726	1,547,418	88,567	37,226	88,719	408,623	79,785	1,482,835	77,645	1,204,280	48,548	278,555
SHREVEPORT, LOUISIANA												
Total	71,879	373,850	54,538	7,018	71,877	81,089	75,155	529,566	59,584	414,218	38,722	115,348
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	(*)	(*)	-	-	(*)	(*)	23,110	58,897	10,869	32,344	14,885	26,552
$2,000 under $4,000	13,966	24,719	9,870	306	13,966	4,146						
$4,000 under $6,000	15,770	27,980	14,613	656	24,568	10,170	24,220	135,361	21,428	114,148	13,626	40,005
$6,000 under $8,000	17,445	79,170	8,647	788	8,647	8,672	8,647	77,590	8,647	58,798		
$8,000 under $10,000	13,075	99,477	13,075	1,721	13,075	19,030	12,049	135,814	11,809	114,585	5,672	21,229
$10,000 under $15,000	6,425	79,569	6,425	1,539	6,423	16,942	5,856	95,170	5,648	70,830	3,945	24,340
$15,000 under $20,000	612	9,741	612	200	612	2,170	563	9,820	501	7,184	503	2,636
$20,000 under $25,000	479	10,740	479	259	479	2,845	294	5,985	294	5,985	-	-
$25,000 under $30,000	425	12,650	425	344	425	3,776	208	2,787	182	2,342	59	445
$30,000 under $50,000	313	17,242	313	610	313	6,753	135	5,770	135	5,665	28	106
$50,000 under $100,000	61	6,830	61	316	61	3,464	32	1,420	32	1,395	2	25
$100,000 under $200,000	18	5,278	18	279	18	3,052	11	338	11	338	-	-
$200,000 or more												
Returns under $5,000	25,722	38,885	11,695	410	25,722	6,355	31,426	98,506	17,477	62,532	18,238	35,975
Returns $5,000 under $10,000	24,749	93,437	21,435	1,339	24,749	16,702	24,581	173,955	23,495	143,363	10,275	30,592
Returns $10,000 under $15,000	13,075	99,477	13,075	1,721	13,075	19,030	12,049	135,814	11,809	114,585	5,672	21,229
Returns $15,000 or more	8,333	142,050	8,333	3,548	8,331	39,002	7,099	121,290	6,803	93,738	4,537	27,552

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SOUTH BEND, INDIANA										
Total	106,660	[1]857,674	95,780	707,323	55,345	[1]673,895	49,228	546,865	273,158	259,664
No adjusted gross income	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)
Under $2,000	24,641	24,714	22,148	22,552	734	1,058	(*)	(*)	31,144	28,731
$2,000 under $4,000	8,129	23,295								
$4,000 under $6,000	21,512	107,632	24,450	100,126	9,005	38,497	5,988	19,245	51,929	42,882
$6,000 under $8,000										
$8,000 under $10,000	18,450	160,114	18,021	154,758	13,414	114,507	12,985	107,735	57,238	56,911
$10,000 under $15,000	24,928	305,814	23,638	281,666	23,897	293,669	22,607	273,052	99,455	98,256
$15,000 under $20,000	5,074	87,137	4,911	79,415	4,876	84,052	4,713	76,358	18,233	18,233
$20,000 under $25,000	816	17,875	687	12,858	816	17,875	687	12,858	2,532	2,530
$25,000 under $30,000										
$30,000 under $50,000	2,171	81,415	1,548	40,581	2,012	76,938	1,548	40,581	9,509	9,166
$50,000 under $100,000	541	36,988	318	12,671	529	36,237	318	12,671	2,544	2,401
$100,000 under $200,000	53	6,403	51	2,443	47	5,562	47	2,432	183	174
$200,000 or more	15	6,609	8	253	12	5,538	8	253	50	39
Returns under $5,000	44,048	[1]96,832	36,361	66,451	9,575	[1]38,630	6,148	20,472	72,516	61,056
Returns $5,000 under $10,000	29,014	218,602	28,258	210,984	13,581	115,393	13,152	108,187	68,136	67,809
Returns $10,000 under $15,000	24,928	305,814	23,638	281,666	23,897	293,669	22,607	273,052	99,455	98,256
Returns $15,000 or more	8,670	236,428	7,523	148,219	8,292	226,202	7,321	145,152	33,051	32,543
SPOKANE, WASHINGTON										
Total	110,482	[1]868,664	96,866	689,976	69,752	[1]713,230	60,795	556,347	300,590	282,752
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	18,054	19,964	15,846	23,164					29,547	25,485
$2,000 under $4,000	14,019	43,914	17,296	60,873	13,088	46,693	22,583	114,704	29,875	26,102
$4,000 under $6,000	9,806	45,902							25,857	21,795
$6,000 under $8,000	25,072	175,109	24,727	153,615	14,627	103,228			59,671	54,448
$8,000 under $10,000	12,000	108,055	10,097	86,160	12,000	108,055	10,097	86,160	34,325	34,325
$10,000 under $15,000	23,088	279,908	22,383	260,234	22,390	272,638	21,766	254,077	92,582	92,405
$15,000 under $20,000	3,999	69,096	3,500	51,748	3,869	66,895	3,500	51,748	12,367	12,286
$20,000 under $25,000	1,887	42,266	1,500	22,944	1,833	40,933	1,500	22,944	6,968	6,774
$25,000 under $30,000	931	25,043	789	17,562	725	19,557	637	13,613	3,193	3,193
$30,000 under $50,000	815	29,525	376	4,705	732	26,429	376	4,705	3,539	3,399
$50,000 under $100,000	385	24,665	234	7,091	361	23,225	221	6,517	1,625	1,520
$100,000 under $200,000	23	2,925	16	550	18	2,204	13	549	80	70
$200,000 or more	11	4,343	7	359	11	4,343	7	359	39	30
Returns under $5,000	40,643	[1]98,665	31,900	79,377	11,848	[1]38,319	7,349	20,991	81,429	70,110
Returns $5,000 under $10,000	38,700	292,228	36,161	245,405	27,965	218,687	25,426	180,843	98,768	92,965
Returns $10,000 under $15,000	23,088	279,908	22,383	260,234	22,390	272,638	21,766	254,077	92,582	92,405
Returns $15,000 or more	8,051	197,862	6,422	104,958	7,549	183,586	6,254	100,434	27,811	27,272

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
SOUTH BEND, INDIANA												
Total	91,378	580,808	74,442	11,423	89,698	128,898	95,772	702,138	74,451	579,953	48,730	122,187
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000												
$2,000 under $4,000	17,818	17,539	3,356	131	17,818	2,771	28,993	40,834	25,830	83,628	24,779	39,031
$4,000 under $6,000	21,512	72,813	19,285	1,010	19,832	12,534	17,605	81,824				
$6,000 under $8,000												
$8,000 under $10,000	18,450	99,863	45,203	1,940	45,449	18,627	18,021	141,414	18,021	143,414	20,177	61,251
$10,000 under $15,000	24,928	202,821	24,928	3,590	24,928	39,614	23,638	280,166	23,122	230,248		
$15,000 under $20,000	5,074	64,875	5,074	1,264	5,074	13,930	4,911	79,401	4,910	62,276	3,049	17,125
$20,000 under $25,000	816	14,045	816	294	816	3,227	687	12,795	687	9,585	423	3,210
$25,000 under $30,000												
$30,000 under $50,000	2,171	66,679	2,171	1,818	2,171	19,797	-	-	-	-	-	-
$50,000 under $100,000	541	31,480	541	1,147	541	12,592	1,548	37,297	1,525	36,095	226	1,203
$100,000 under $200,000	53	5,278	53	242	53	2,656	318	12,471	307	12,140	68	331
$200,000 or more	15	5,415	15	287	15	3,150	45	2,354	43	2,318	8	36
Returns under $5,000	28,766	43,521	12,244	354	27,086	6,425	6	249	6	249	-	-
Returns $5,000 under $10,000	29,014	146,694	28,600	2,428	29,014	27,506	36,361	66,433	17,438	37,247	22,934	29,186
Returns $10,000 under $15,000	24,928	202,821	24,928	3,590	24,928	39,614	28,258	210,972	26,413	189,795	7,208	21,177
Returns $15,000 or more	8,670	187,772	8,670	5,052	8,670	55,352	23,638	280,166	23,122	230,248	14,814	49,918
							7,515	144,568	7,478	122,663	3,774	21,905
SPOKANE, WASHINGTON												
Total	95,674	559,554	83,009	10,263	93,924	116,876	93,200	676,927	74,355	494,680	52,477	182,252
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000												
$2,000 under $4,000	27,463	47,213	15,669	438	25,713	7,330	30,644	74,714	19,731	31,634	13,234	29,080
$4,000 under $6,000												
$6,000 under $8,000	25,072	107,332	24,492	1,650	25,072	19,373	24,147	151,442	16,894	90,505	20,600	73,852
$8,000 under $10,000	12,000	69,136	11,709	1,121	12,000	12,585	9,516	83,063	9,516	70,149		
$10,000 under $15,000	23,088	177,814	23,088	3,083	23,088	34,109	22,383	258,186	22,383	198,081	15,069	60,106
$15,000 under $20,000	3,999	53,607	3,999	1,054	3,999	11,585	3,500	51,527	3,257	42,290	2,124	9,237
$20,000 under $25,000	1,887	33,305	1,887	713	1,887	7,833	1,500	22,942	1,306	18,624	583	4,318
$25,000 under $30,000	931	20,063	931	497	931	5,315	789	21,510	735	17,610	497	3,901
$30,000 under $50,000	815	24,333	815	663	815	7,225	376	4,705	209	3,442	307	1,264
$50,000 under $100,000	385	20,487	385	722	385	8,005	234	7,382	214	6,891	60	491
$100,000 under $200,000	23	2,430	23	113	23	1,245	11	338	11	338	-	-
$200,000 or more	11	3,834	11	209	11	2,271	5	242	4	240	2	2
Returns under $5,000	26,012	43,035	14,508	394	24,262	6,655	29,402	69,959	18,956	43,118	12,478	26,841
Returns $5,000 under $10,000	38,523	180,646	37,362	2,814	38,523	32,633	35,000	240,136	27,280	164,045	21,357	76,092
Returns $10,000 under $15,000	23,088	177,814	23,088	3,083	23,088	34,109	22,383	258,186	22,383	198,081	15,069	60,106
Returns $15,000 or more	8,051	158,059	8,051	3,971	8,051	43,478	6,415	108,646	5,736	89,435	3,573	19,212

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SPRINGFIELD-CHICOPEE-HOLYOKE, MASSACHUSETTS AND CONNECTICUT										
Total	167,872	[1]1,404,378	147,385	1,110,344	87,266	[1]1,057,492	78,178	851,088	429,146	402,857
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	28,314	30,222	25,804	26,105	6,242	17,798	(*)	(*)	34,219	34,060
$2,000 under $4,000	24,950	74,617	16,988	48,038			-	-	38,963	29,494
$4,000 under $6,000	18,119	92,276	15,448	69,194	19,218	123,971	17,146	95,791	32,914	30,564
$6,000 under $8,000	23,668	163,823	20,464	125,825					74,336	67,214
$8,000 under $10,000	17,057	157,684	16,204	135,714	11,586	106,945	11,109	96,879	45,229	41,513
$10,000 under $15,000	37,745	452,584	36,483	416,320	33,099	398,490	32,919	375,974	135,261	133,970
$15,000 under $20,000	11,477	198,414	11,066	176,900	11,061	192,052	10,650	172,932	42,452	41,807
$20,000 under $25,000	2,428	55,465	2,028	37,833	2,228	51,193	1,978	37,090	10,188	9,638
$25,000 under $30,000	1,566	42,458	1,344	31,686	1,416	38,595	1,194	28,796	5,613	5,513
$30,000 under $50,000	1,530	56,016	913	18,381	1,464	53,835	891	18,354	5,743	5,186
$50,000 under $100,000	806	54,922	549	20,198	752	50,965	507	19,032	3,368	3,086
$100,000 under $200,000	106	13,570	75	3,035	96	12,363	68	2,920	450	411
$200,000 or more	21	13,551	16	1,006	19	12,509	15	966	67	59
Returns under $5,000	60,463	[1]136,121	49,749	98,971	8,265	[1]25,958	3,479	9,973	88,386	78,757
Returns $5,000 under $10,000	51,730	381,277	45,162	306,014	28,866	221,533	26,477	185,050	137,618	124,430
Returns $10,000 under $15,000	37,745	452,584	36,483	416,320	33,099	398,490	32,919	375,974	135,261	133,970
Returns $15,000 or more	17,934	434,396	15,991	289,039	17,036	411,511	15,303	280,089	67,881	65,700
STOCKTON, CALIFORNIA										
Total	108,180	[1]773,765	93,306	616,371	72,087	[1]671,203	60,387	528,933	324,933	299,222
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,912	2,039
Under $2,000	19,638	17,633	17,351	14,308	8,431	21,592	19,587	75,304	33,032	30,455
$2,000 under $4,000	17,253	49,532	14,015	37,545					38,587	31,181
$4,000 under $6,000	19,930	97,336	16,099	71,020	17,933	87,921			67,360	55,418
$6,000 under $8,000	14,067	96,567	11,853	82,420	12,070	83,248	9,856	70,655	48,462	46,756
$8,000 under $10,000	11,311	102,795	11,182	101,068	9,605	88,337	9,476	86,609	48,678	48,549
$10,000 under $15,000	15,064	190,521	14,466	176,078	14,265	180,955	13,668	166,646	51,101	50,948
$15,000 under $20,000	5,884	100,346	5,126	76,519	5,384	91,914	4,914	73,190	20,206	19,766
$20,000 under $25,000	1,885	41,605	1,757	36,650	1,885	41,605	1,757	36,650	7,307	7,148
$25,000 under $30,000	687	18,339	466	10,402	686	18,311	466	10,402	2,251	1,955
$30,000 under $50,000	822	34,580	432	3,961	789	33,402	410	3,926	3,490	3,488
$50,000 under $100,000	341	21,091	185	3,854	328	20,299	175	3,409	1,309	1,309
$100,000 under $200,000	52	6,103	31	797	50	5,902	29	673	208	184
$200,000 or more	9	3,973	8	520	8	3,610	7	519	30	26
Returns under $5,000	50,198	[1]114,175	41,937	99,848	19,448	[1]61,443	13,766	52,001	110,869	94,895
Returns $5,000 under $10,000	33,238	243,031	28,898	207,740	29,244	213,762	25,195	181,517	128,162	119,503
Returns $10,000 under $15,000	15,064	190,521	14,466	176,078	14,265	180,955	13,668	166,646	51,101	50,948
Returns $15,000 or more	9,680	226,038	8,005	132,702	9,130	215,043	7,758	128,770	34,801	33,876

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
SPRINGFIELD-CHICOPEE-HOLYOKE, MASSACHUSETTS AND CONNECTICUT												
Total	147,163	942,510	128,497	18,583	147,163	207,590	145,408	1,099,736	108,549	831,532	76,626	268,206
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	12,218	6,035	-	-	12,218	861	25,804	26,097	10,191	8,939	15,613	17,158
$2,000 under $4,000	20,554	37,859	18,686	522	20,554	6,266	16,988	48,028	11,891	32,601	5,097	15,427
$4,000 under $6,000	18,040	55,840	15,368	807	18,040	9,622	15,448	69,190	8,652	30,069	10,194	39,121
$6,000 under $8,000	23,668	96,441	21,760	1,463	23,668	17,134	20,385	132,148	15,289	93,504	6,795	38,644
$8,000 under $10,000	17,057	107,943	17,057	1,915	17,057	21,133	14,505	122,469	12,756	99,217	5,147	23,252
$10,000 under $15,000	37,745	305,885	37,745	5,469	37,745	60,267	36,483	416,363	34,413	340,228	23,539	76,134
$15,000 under $20,000	11,477	146,130	11,477	2,836	11,477	31,233	11,066	177,666	10,858	139,815	7,502	37,852
$20,000 under $25,000	2,428	40,621	2,428	861	2,428	9,380	2,028	37,766	2,028	31,905	1,046	5,862
$25,000 under $30,000	1,516	32,393	1,516	756	1,516	8,265	1,194	27,425	1,044	18,558	1,094	8,867
$30,000 under $50,000	1,530	45,784	1,530	1,216	1,530	13,355	891	18,323	848	14,294	451	4,029
$50,000 under $100,000	806	45,416	806	1,677	806	18,415	529	20,333	498	18,681	133	1,652
$100,000 under $200,000	103	10,439	103	472	103	5,183	68	2,937	63	2,805	10	133
$200,000 or more	21	11,724	21	589	21	6,476	16	882	15	817	4	65
Returns under $5,000	39,807	59,594	23,862	729	39,807	9,818	49,749	98,951	25,641	47,850	25,808	51,101
Returns $5,000 under $10,000	51,730	244,523	49,009	3,977	51,730	45,197	43,384	299,089	33,141	216,579	17,039	82,510
Returns $10,000 under $15,000	37,745	305,885	37,745	5,469	37,745	60,267	36,483	416,363	34,413	340,228	23,539	76,134
Returns $15,000 or more	17,881	332,507	17,881	8,407	17,881	92,307	15,792	285,333	15,354	226,874	10,240	58,459
STOCKTON, CALIFORNIA												
Total	84,646	467,594	61,468	8,354	84,571	98,012	88,165	610,831	71,436	490,012	43,715	120,821
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	(*)	(*)	-	-	(*)	(*)	15,645	19,197	14,306	34,606	15,808	19,483
$2,000 under $4,000	13,105	17,425	13,686	304	13,105	2,636	12,309	32,713				
$4,000 under $6,000	19,713	38,451			19,638	5,590	14,393	70,552	14,103	68,373		
$6,000 under $8,000	14,067	52,173	11,727	640	14,067	8,369	11,853	80,428	11,563	79,506	10,020	18,379
$8,000 under $10,000	11,311	58,523	11,311	953	11,311	10,508	11,182	101,060	10,727	83,604		
$10,000 under $15,000	15,064	127,483	15,064	2,273	15,064	25,031	14,466	175,656	13,125	127,416	12,144	48,240
$15,000 under $20,000	5,884	73,882	5,884	1,458	5,884	16,029	5,124	76,539	4,608	56,045	3,759	20,494
$20,000 under $25,000	1,885	30,746	1,885	633	1,885	6,784	1,757	35,241	1,651	25,256	1,408	9,985
$25,000 under $30,000	687	14,372	687	320	687	3,520	466	10,402	466	7,127	296	3,275
$30,000 under $50,000	822	27,674	822	782	822	8,559	432	3,995	420	3,662	161	333
$50,000 under $100,000	341	17,355	341	610	341	6,671	171	3,489	138	3,103	75	386
$100,000 under $200,000	52	4,795	52	201	52	2,178	25	363	21	341	7	22
$200,000 or more	9	3,594	9	180	9	1,978	7	517	6	434	4	84
Returns under $5,000	26,828	40,144	11,108	234	26,753	6,164	38,525	99,802	24,844	82,359	13,681	17,444
Returns $5,000 under $10,000	33,074	127,548	25,616	1,663	33,074	21,097	27,192	204,827	26,157	184,269	12,180	20,557
Returns $10,000 under $15,000	15,064	127,483	15,064	2,273	15,064	25,031	14,466	175,656	13,125	127,416	12,144	48,240
Returns $15,000 or more	9,680	172,417	9,680	4,184	9,680	45,719	7,982	130,546	7,310	95,968	5,710	34,578

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SYRACUSE, NEW YORK										
Total	228,574	[1]1,697,779	212,864	1,506,224	117,841	[1]1,301,935	110,779	1,145,446	630,208	603,052
No adjusted gross income	(*)	(*)	2,286	14,372	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	53,945	55,445	47,154	46,203					76,127	67,826
$2,000 under $4,000	25,132	79,421	22,522	70,071	6,749	10,982	17,657	70,552	41,534	33,758
$4,000 under $6,000	34,130	174,587	31,903	157,464	13,980	71,266			90,502	83,793
$6,000 under $8,000	25,505	184,237	25,223	178,382	15,477	112,971	15,195	108,181	83,246	81,574
$8,000 under $10,000	20,371	183,652	18,904	154,319	17,028	154,307	15,561	125,399	57,395	57,255
$10,000 under $15,000	44,452	530,730	43,842	511,610	40,704	488,494	40,094	470,577	175,092	174,022
$15,000 under $20,000	15,817	269,219	15,269	244,972	15,200	258,472	14,721	236,594	66,072	65,457
$20,000 under $25,000	3,060	68,140	2,951	56,391	2,735	61,371	2,626	49,832	11,158	10,922
$25,000 under $30,000	1,463	39,421	1,089	20,765	1,325	35,952	951	19,096	6,704	6,566
$30,000 under $50,000	1,712	62,336	1,182	34,297	1,712	62,336	1,182	34,297	6,275	5,915
$50,000 under $100,000	619	41,251	477	14,718	569	37,453	447	13,918	2,560	2,450
$100,000 under $200,000	66	8,611	54	2,140	61	7,823	52	2,125	269	249
$200,000 or more	9	2,602	8	520	8	2,381	7	503	36	29
Returns under $5,000	96,426	[1]201,363	85,116	179,843	17,414	[1]47,814	14,566	50,980	175,831	153,067
Returns $5,000 under $10,000	64,950	474,105	62,876	440,968	38,113	299,840	36,133	267,525	186,211	184,375
Returns $10,000 under $15,000	44,452	530,730	43,842	511,610	40,704	488,494	40,094	470,577	175,092	174,022
Returns $15,000 or more	22,746	491,580	21,030	373,803	21,610	465,787	19,986	356,365	93,074	91,588
TACOMA, WASHINGTON										
Total	135,927	[1]1,110,968	123,354	958,910	83,718	[1]919,857	77,153	788,101	378,101	366,713
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	26,122	30,920	22,640	25,472					29,602	29,602
$2,000 under $4,000	32,777	113,532	26,743	93,527	18,796	72,548	14,557	56,576	60,164	50,591
$4,000 under $6,000	16,845	120,083	16,737	118,931	13,363	95,495	13,255	94,343	21,702	21,702
$6,000 under $8,000	15,904	148,162	15,496	142,484	10,505	98,098	10,274	94,023	54,439	54,439
$8,000 under $10,000	28,097	339,639	27,471	324,932	26,044	315,536	25,418	303,578	53,386	53,386
$10,000 under $15,000	9,878	166,273	9,381	145,773	9,216	155,113	8,921	137,745	101,774	100,803
$15,000 under $20,000	2,812	62,416	2,402	47,259	2,812	62,416	2,402	47,259	32,774	32,302
$20,000 under $25,000	1,211	32,792	1,007	18,530	1,211	32,792	1,007	18,530	11,100	11,028
$25,000 under $30,000	1,353	49,811	989	26,405	1,157	41,438	840	20,775	4,121	3,980
$30,000 under $50,000	431	27,163	310	10,659	417	26,298	307	10,428	5,913	5,889
$50,000 under $100,000	86	11,551	71	3,516	83	11,048	71	3,516	1,965	1,869
$100,000 under $200,000	22	10,076	20	1,305	22	10,076	20	1,305	341	320
$200,000 or more	57,318	[1]131,568	47,677	108,341	16,918	[1]60,112	12,845	45,826	87	76
Returns under $5,000	34,719	279,680	34,026	272,188	25,838	205,027	25,322	199,139	107,907	98,327
Returns $5,000 under $10,000	28,097	339,639	27,471	324,932	26,044	315,536	25,418	303,578	112,119	112,119
Returns $10,000 under $15,000	15,793	360,081	14,180	253,448	14,918	339,181	13,568	239,559	101,774	100,803
Returns $15,000 or more									56,301	55,464

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
SYRACUSE, NEW YORK												
Total	192,013	1,061,075	156,004	19,225	190,271	217,070	205,057	1,469,472	151,421	1,111,537	100,569	357,936
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	23,758	13,818	(*)	(*)	23,758	2,011	43,812	43,754	26,738	26,096	17,074	17,658
$2,000 under $4,000	23,181	43,322	17,804	586	23,181	7,393	20,851	60,774	7,412	17,114	13,803	43,660
$4,000 under $6,000	32,389	91,305	22,439	1,171	30,717	14,408	31,903	157,455	19,477	93,576	14,825	63,879
$6,000 under $8,000	25,116	108,572	24,999	1,748	25,047	20,015	23,552	166,220	19,775	133,228	9,224	32,992
$8,000 under $10,000	20,371	115,048	20,371	1,921	20,371	21,248	18,904	158,456	15,400	113,883	10,552	44,573
$10,000 under $15,000	44,452	340,199	44,452	5,994	44,452	66,138	43,145	504,208	40,306	417,298	21,645	86,910
$15,000 under $20,000	15,817	185,846	15,817	3,542	15,816	39,005	14,994	238,904	14,764	194,350	9,112	44,554
$20,000 under $25,000	3,060	49,372	2,922	1,004	3,060	11,466	2,951	55,904	2,812	43,603	1,854	12,301
$25,000 under $30,000	1,463	28,057	1,463	626	1,463	6,886	1,089	20,765	949	18,093	302	2,672
$30,000 under $50,000	1,712	47,658	1,712	1,211	1,712	13,194	1,182	32,719	1,145	29,284	390	3,435
$50,000 under $100,000	619	29,732	608	996	619	11,208	406	13,742	375	12,298	112	1,445
$100,000 under $200,000	66	6,133	66	269	66	2,970	45	1,864	45	1,817	5	47
$200,000 or more	9	2,013	9	103	9	1,128	6	369	6	369	-	-
Returns under $5,000	60,324	81,975	26,321	816	60,324	13,334	80,034	168,060	42,109	71,771	40,324	96,289
Returns $5,000 under $10,000	64,491	290,090	62,634	4,664	62,750	51,740	61,205	432,938	48,910	322,655	26,825	110,283
Returns $10,000 under $15,000	44,452	340,199	44,452	5,994	44,452	66,138	43,145	504,208	40,306	417,298	21,645	86,910
Returns $15,000 or more	22,746	348,812	22,597	7,751	22,745	85,856	20,673	364,268	20,096	299,815	11,775	64,453
TACOMA, WASHINGTON												
Total	121,010	724,187	93,666	13,845	120,987	158,167	122,870	958,297	111,297	808,502	44,437	149,795
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	15,668	7,770	-	-	15,668	1,142	22,640	26,114	19,158	22,427	(*)	(*)
$2,000 under $4,000	28,714	48,800	19,377	429	28,714	7,573	21,468	73,827	17,987	62,877	(*)	(*)
$4,000 under $6,000	16,845	69,864	14,529	1,046	16,845	12,647	21,835	147,499	19,432	130,925	-	-
$6,000 under $8,000	15,904	89,495	15,904	1,527	15,904	17,144	15,496	141,957	15,496	132,934	9,952	25,596
$8,000 under $10,000	28,097	230,090	28,074	4,103	28,074	45,204	27,471	323,168	25,458	255,016	15,902	68,152
$10,000 under $15,000	9,878	126,228	9,878	2,494	9,878	27,476	9,381	146,895	9,381	118,590	5,560	28,305
$15,000 under $20,000	2,812	47,661	2,812	966	2,812	10,885	2,261	44,535	2,261	36,150	1,395	8,386
$20,000 under $25,000	1,211	24,409	1,211	527	1,211	5,988	1,007	18,929	953	15,820	530	3,109
$25,000 under $30,000	1,353	40,029	1,353	1,138	1,353	12,460	849	20,721	793	19,397	219	1,324
$30,000 under $50,000	420	22,297	420	776	420	8,450	290	9,997	287	9,808	54	189
$50,000 under $100,000	86	9,522	86	431	86	4,721	65	3,286	65	3,263	8	24
$100,000 under $200,000	22	8,022	22	408	22	4,477	20	1,252	20	1,201	3	50
$200,000 or more	42,412	48,854	17,407	313	42,412	7,411	47,677	116,614	40,633	101,955	10,814	14,660
Returns under $5,000	34,719	167,074	32,403	2,688	34,719	31,094	33,849	272,899	31,446	247,303	9,952	25,596
Returns $5,000 under $10,000	28,097	230,090	28,074	4,103	28,074	45,204	27,471	323,168	25,458	255,016	15,902	68,152
Returns $10,000 under $15,000	15,782	278,168	15,782	6,741	15,782	74,457	13,873	245,615	13,760	204,229	7,769	41,386
Returns $15,000 or more												

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TAMPA-ST. PETERSBURG, FLORIDA										
Total	373,603	[1]2,585,642	293,743	1,907,462	217,426	[1]2,043,006	168,347	1,528,892	1,055,235	953,347
No adjusted gross income	4,348	[2]6,597	(*)	(*)	4,084	[2]3,966	(*)	(*)	11,097	9,345
Under $2,000	74,273	82,341	53,508	49,649	12,356	14,282	(*)	(*)	119,689	97,214
$2,000 under $4,000	74,686	217,801	54,884	142,851	26,693	80,830	14,382	37,451	171,699	139,192
$4,000 under $6,000	60,231	305,883	44,831	224,329	39,102	204,706	28,035	145,475	173,104	152,186
$6,000 under $8,000	51,117	358,768	42,331	285,089	34,028	243,035	28,587	196,597	175,438	165,401
$8,000 under $10,000	29,150	265,249	26,514	227,428	27,216	248,993	24,766	215,448	109,186	106,320
$10,000 under $15,000	51,947	633,699	48,932	561,245	47,929	587,808	46,007	531,433	192,314	186,665
$15,000 under $20,000	15,680	264,719	13,484	215,197	15,067	254,384	12,872	205,144	58,296	55,083
$20,000 under $25,000	4,265	95,620	3,634	66,608	3,912	87,110	3,432	62,178	15,439	14,689
$25,000 under $30,000	2,265	62,365	1,727	33,951	2,069	56,776	1,554	33,258	7,223	6,868
$30,000 under $50,000	3,785	143,861	2,549	52,667	3,301	123,514	2,398	52,290	14,384	13,576
$50,000 under $100,000	1,507	98,265	966	34,506	1,351	87,380	935	33,659	6,073	5,646
$100,000 under $200,000	293	38,908	236	10,119	267	35,632	220	9,552	1,081	973
$200,000 or more	56	24,760	43	3,263	51	22,522	40	3,153	212	189
Returns under $5,000	181,547	[1]421,733	128,127	278,846	59,303	[1]165,391	29,099	82,293	383,511	314,873
Returns $5,000 under $10,000	112,258	801,712	94,045	651,058	84,176	622,489	71,790	515,932	376,702	354,785
Returns $10,000 under $15,000	51,947	633,699	48,932	561,245	47,929	587,808	46,007	531,433	192,314	186,665
Returns $15,000 or more	27,851	728,497	22,639	416,312	26,018	667,316	21,451	399,234	102,708	97,024
TOLEDO, OHIO AND MICHIGAN										
Total	266,791	[1]2,283,719	242,265	1,918,868	154,561	[1]1,841,549	138,806	1,557,649	728,945	701,618
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	52,235	45,664	44,717	37,207	3,263	2,238	77	122	67,934	60,893
$2,000 under $4,000	38,619	114,922	31,955	88,972	11,475	34,244	7,998	24,674	77,335	69,624
$4,000 under $6,000	20,661	98,930	18,750	85,628	9,479	47,259	7,568	34,033	43,736	40,548
$6,000 under $8,000	22,326	156,108	20,706	139,877	12,578	89,694	10,958	77,183	54,084	52,746
$8,000 under $10,000	35,288	321,227	34,283	305,247	27,320	247,972	26,315	233,994	117,950	115,723
$10,000 under $15,000	65,803	794,498	63,863	748,172	60,561	730,587	58,772	690,339	243,586	240,760
$15,000 under $20,000	20,591	350,371	19,461	317,684	19,643	334,174	19,081	311,830	80,845	80,085
$20,000 under $25,000	4,592	103,003	3,822	71,341	4,201	93,497	3,678	68,155	16,805	16,264
$25,000 under $30,000	2,743	74,428	2,265	54,885	2,692	72,930	2,265	54,885	11,464	10,979
$30,000 under $50,000	2,611	101,392	1,615	31,107	2,133	81,923	1,305	25,264	9,808	8,987
$50,000 under $100,000	928	60,690	609	25,219	848	55,263	579	23,954	3,996	3,721
$100,000 under $200,000	205	27,180	157	9,316	189	24,888	152	9,279	818	736
$200,000 or more	74	36,778	61	4,213	65	28,143	57	3,937	281	249
Returns under $5,000	102,829	[1]211,882	88,216	175,165	18,747	[1]52,934	11,654	38,805	170,243	155,491
Returns $5,000 under $10,000	66,415	523,497	62,196	481,765	45,482	367,211	41,263	331,200	191,099	184,346
Returns $10,000 under $15,000	65,803	794,498	63,863	748,172	60,561	730,587	58,772	690,339	243,586	240,760
Returns $15,000 or more	31,744	753,842	27,990	513,764	29,771	690,817	27,117	497,304	124,017	121,021

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
TAMPA-ST. PETERSBURG, FLORIDA												
Total	303,023	1,569,156	223,605	30,539	293,877	348,336	290,410	1,894,369	228,045	1,478,673	139,894	415,697
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	29,153	14,558	(*)	(*)	29,153	1,920	51,836	47,746	31,769	30,350	20,067	17,396
$2,000 under $4,000	53,861	72,972	31,267	822	45,499	11,958	54,468	139,515	32,363	88,138	22,179	51,377
$4,000 under $6,000	60,030	152,616	39,906	1,732	59,301	24,578	44,831	224,320	35,957	164,547	22,437	59,773
$6,000 under $8,000	51,105	184,320	40,834	2,617	51,105	31,818	42,331	285,258	36,898	231,161	17,713	54,097
$8,000 under $10,000	29,076	154,576	28,713	2,500	29,076	27,881	26,440	227,401	24,330	172,172	15,636	55,230
$10,000 under $15,000	51,947	417,996	51,400	7,394	51,895	80,467	48,376	561,718	45,695	445,208	30,428	116,510
$15,000 under $20,000	15,680	192,020	15,605	3,697	15,680	40,630	13,253	209,953	12,804	167,672	7,782	42,281
$20,000 under $25,000	4,265	71,584	4,265	1,508	4,263	16,544	3,634	66,593	3,426	56,257	1,869	10,335
$25,000 under $30,000	2,265	50,319	2,265	1,196	2,264	13,150	1,577	34,038	1,525	29,689	805	4,349
$30,000 under $50,000	3,785	119,446	3,785	3,405	3,785	37,346	2,423	51,093	2,111	48,745	622	2,348
$50,000 under $100,000	1,507	82,643	1,507	2,960	1,507	32,486	896	33,741	866	32,341	241	1,401
$100,000 under $200,000	293	33,690	293	1,547	293	16,962	206	9,281	195	8,923	63	358
$200,000 or more	56	22,416	56	1,146	56	12,596	39	3,168	38	3,122	10	46
Returns under $5,000	111,128	143,998	49,132	1,431	102,037	22,766	126,035	273,589	78,740	181,922	50,723	91,667
Returns $5,000 under $10,000	112,097	435,044	95,297	6,255	112,097	75,388	93,971	651,195	82,645	504,794	47,351	146,401
Returns $10,000 under $15,000	51,947	417,996	51,400	7,394	51,895	80,467	48,376	561,718	45,695	445,208	30,428	116,510
Returns $15,000 or more	27,851	572,117	27,776	15,459	27,848	169,715	22,028	407,866	20,965	346,749	11,392	61,117
TOLEDO, OHIO AND MICHIGAN												
Total	229,993	1,547,214	201,537	31,378	229,304	349,258	240,711	1,908,335	176,559	1,512,082	127,317	396,254
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	18,003	8,402	29,026	682	18,003	1,417	44,717	37,095	16,007	15,533	28,787	21,562
$2,000 under $4,000	36,674	50,647			36,321	8,259	31,955	89,777	15,995	48,252	17,584	41,524
$4,000 under $6,000	20,661	59,816	18,579	814	20,344	10,440	18,433	85,580	8,874	42,473	13,759	61,798
$6,000 under $8,000	22,009	102,054	21,459	1,681	22,009	19,210	20,354	137,409	17,138	118,718		
$8,000 under $10,000	35,288	203,813	35,288	3,486	35,288	38,564	34,283	304,164	31,096	264,701	12,179	39,463
$10,000 under $15,000	65,803	541,089	65,630	9,681	65,803	106,511	63,690	747,541	61,188	610,224	37,920	137,317
$15,000 under $20,000	20,402	254,735	20,402	4,945	20,402	54,436	19,272	314,637	18,806	253,040	12,322	61,598
$20,000 under $25,000	4,592	81,349	4,592	1,794	4,592	19,667	3,678	70,003	3,381	52,176	2,851	17,827
$25,000 under $30,000	2,743	57,612	2,743	1,290	2,743	14,070	2,264	54,880	2,264	46,281	1,400	8,599
$30,000 under $50,000	2,611	83,255	2,611	2,443	2,611	26,784	1,282	29,996	1,061	24,080	332	5,917
$50,000 under $100,000	928	50,746	928	1,846	909	20,077	577	24,122	547	23,587	169	535
$100,000 under $200,000	205	22,746	205	1,059	205	11,622	153	9,110	149	9,012	13	98
$200,000 or more	74	30,950	74	1,657	74	18,201	53	4,021	53	4,005	1	16
Returns under $5,000	66,537	90,092	38,976	1,113	65,867	15,112	87,898	175,816	35,262	78,514	54,337	97,302
Returns $5,000 under $10,000	66,098	334,639	65,376	5,550	66,098	62,777	61,844	478,209	53,848	411,164	17,972	67,046
Returns $10,000 under $15,000	65,803	541,089	65,630	9,681	65,803	106,511	63,690	747,541	61,188	610,224	37,920	137,317
Returns $15,000 or more	31,555	581,392	31,555	15,033	31,536	164,856	27,279	506,768	26,261	412,180	17,088	94,589

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TRENTON, NEW JERSEY										
Total	129,169	[1]1,159,781	114,947	924,405	60,878	[1]826,513	54,386	638,907	315,819	296,572
No adjusted gross income	1,608	[2]449	1,597	13,100	(*)	(*)	(*)	(*)	1,632	1,632
Under $2,000	25,781	22,823	20,690	15,735			-	-	32,148	27,373
$2,000 under $4,000					10,757	56,573			44,574	37,576
$4,000 under $6,000	20,859	77,717	18,457	54,767			20,888	143,575		
$6,000 under $8,000	13,131	92,624	11,483	80,804					20,043	18,451
$8,000 under $10,000	28,499	263,846	26,596	228,311	13,783	124,609			77,072	75,480
$10,000 under $15,000	23,428	285,277	22,093	251,511	21,822	265,713	20,487	231,984	82,449	80,846
$15,000 under $20,000	8,794	149,785	8,230	128,877	7,830	133,336	7,398	115,805	30,941	30,089
$20,000 under $25,000	2,082	46,551	1,660	34,161	2,082	46,551	1,660	34,161	8,186	7,930
$25,000 under $30,000	1,850	50,623	1,596	38,739	1,563	42,622	1,452	34,913	6,025	5,540
$30,000 under $50,000	2,211	84,029	1,832	48,693	2,188	83,008	1,809	48,635	9,196	8,287
$50,000 under $100,000	748	48,843	565	21,348	686	44,899	552	21,274	2,835	2,706
$100,000 under $200,000	136	17,521	114	6,675	126	16,228	104	6,569	564	522
$200,000 or more	42	20,591	34	1,684	35	13,318	31	1,641	154	141
Returns under $5,000	43,800	[1]75,126	38,204	73,910	3,368	[1]8,740	1,597	618	66,604	58,329
Returns $5,000 under $10,000	46,078	381,435	40,619	318,808	21,178	172,098	19,296	143,307	108,865	102,182
Returns $10,000 under $15,000	23,428	285,277	22,093	251,511	21,822	265,713	20,487	231,984	82,449	80,846
Returns $15,000 or more	15,863	417,944	14,031	280,175	14,510	379,961	13,006	262,998	57,901	55,215
TUCSON, ARIZONA										
Total	115,335	[1]965,176	103,734	752,808	78,728	[1]808,814	71,426	653,476	350,147	333,993
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	17,482	18,674	15,609	15,124					23,729	22,166
$2,000 under $4,000	12,338	36,607	11,548	35,163	15,887	65,537	14,671	65,130	17,267	16,561
$4,000 under $6,000	13,482	66,440	12,799	64,859					56,377	53,255
$6,000 under $8,000	22,385	157,296	20,460	139,217	19,891	140,377	17,966	125,377	72,650	71,089
$8,000 under $10,000	15,344	139,219	13,405	107,279	11,911	107,705	10,283	86,766	50,325	45,331
$10,000 under $15,000	22,704	259,941	20,329	212,933	20,255	233,405	19,105	199,933	86,378	83,761
$15,000 under $20,000	6,396	109,526	5,679	89,855	5,989	101,966	5,679	89,855	22,950	22,460
$20,000 under $25,000	2,358	51,238	2,150	38,585	2,162	47,191	2,006	37,680	10,115	9,814
$25,000 under $30,000	402	11,052	257	5,389	401	11,022	257	5,389	1,445	1,157
$30,000 under $50,000	1,538	54,697	927	28,235	1,393	50,125	927	28,235	5,370	5,089
$50,000 under $100,000	622	39,962	381	10,082	577	37,055	348	9,251	2,497	2,336
$100,000 under $200,000	98	12,489	61	2,996	83	10,244	58	2,906	318	277
$200,000 or more	22	10,031	13	433	16	6,180	10	296	77	67
Returns under $5,000	36,911	[1]83,361	33,517	81,160	11,056	[1]35,345	9,793	39,310	65,247	62,959
Returns $5,000 under $10,000	44,284	332,879	40,420	283,140	36,796	276,280	33,243	240,621	155,750	146,073
Returns $10,000 under $15,000	22,704	259,941	20,329	212,933	20,255	233,405	19,105	199,933	86,378	83,761
Returns $15,000 or more	11,436	288,995	9,468	175,573	10,621	263,783	9,285	173,611	42,772	41,200

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
TRENTON, NEW JERSEY												
Total	109,733	803,901	94,116	16,965	107,996	187,856	112,506	890,727	90,059	736,176	44,908	154,554
No adjusted gross income	-	-	-	-	-	-	1,597	13,076	1,597	13,051	(*)	(*)
Under $2,000	11,139	4,158	-	-	11,139	517	20,690	15,734	12,731	9,744		
$2,000 under $4,000											16,549	33,124
$4,000 under $6,000	17,675	37,947	13,366	505	16,084	6,195	18,457	54,926	19,734	89,705		
$6,000 under $8,000	13,131	69,285	13,108	1,217	13,131	13,245	11,483	80,801				
$8,000 under $10,000	28,499	178,274	28,499	3,177	28,499	35,237	25,005	210,006	21,189	178,562	10,844	50,333
$10,000 under $15,000	23,428	193,791	23,428	3,473	23,428	38,301	21,558	244,357	21,558	214,582	10,509	29,775
$15,000 under $20,000	8,794	110,645	8,794	2,209	8,794	24,328	8,022	125,616	7,738	100,201	4,826	25,414
$20,000 under $25,000	2,082	35,963	2,082	747	2,082	8,232	1,660	34,383	1,660	27,089	974	7,295
$25,000 under $30,000	1,850	34,656	1,707	797	1,707	8,767	1,596	37,116	1,596	34,499	343	2,617
$30,000 under $50,000	2,211	66,845	2,211	1,782	2,211	19,489	1,786	47,986	1,617	43,604	733	4,382
$50,000 under $100,000	748	39,784	745	1,445	745	15,831	522	18,922	512	17,760	108	1,163
$100,000 under $200,000	134	14,218	134	655	134	7,199	101	6,352	101	6,009	13	343
$200,000 or more	42	18,335	42	958	42	10,515	29	1,452	26	1,370	8	82
Returns under $5,000	24,366	29,626	11,141	350	24,366	4,875	38,204	74,043	23,879	50,381	14,329	23,662
Returns $5,000 under $10,000	46,078	260,038	43,832	4,549	44,487	50,320	39,028	300,499	31,372	240,680	13,065	59,820
Returns $10,000 under $15,000	23,428	193,791	23,428	3,473	23,428	38,301	21,558	244,357	21,558	214,582	10,509	29,775
Returns $15,000 or more	15,861	320,446	15,715	8,593	15,715	94,360	13,716	271,827	13,250	230,532	7,005	41,295
TUCSON, ARIZONA												
Total	97,247	588,046	85,262	11,209	97,247	126,907	102,237	748,312	84,819	584,009	44,681	164,303
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	18,187	23,586	(*)	(*)	18,187	3,837	15,609	15,188	17,791	35,074		
$2,000 under $4,000							11,548	35,245			23,271	59,152
$4,000 under $6,000	30,365	106,787	28,493	4,457	30,365	18,435	12,488	60,289	12,488	57,095		
$6,000 under $8,000							20,149	138,435	17,482	97,836		
$8,000 under $10,000	15,344	86,991	15,033	1,390	15,344	15,470	13,405	106,708	9,661	75,353	5,616	31,355
$10,000 under $15,000	21,918	157,503	21,918	2,706	21,918	29,592	19,543	212,961	18,146	174,579	10,011	38,382
$15,000 under $20,000	6,396	75,891	6,396	1,466	6,396	16,106	5,679	90,274	5,679	68,360	3,884	21,914
$20,000 under $25,000	2,358	38,107	2,358	795	2,358	8,748	2,046	38,986	1,850	28,289	1,559	10,697
$25,000 under $30,000	402	8,324	393	188	402	2,065	248	5,374	248	4,889	52	484
$30,000 under $50,000	1,538	41,157	1,506	1,032	1,538	11,301	973	29,302	950	27,567	191	1,736
$50,000 under $100,000	622	31,303	622	1,075	622	11,703	369	9,736	349	9,473	61	263
$100,000 under $200,000	95	9,669	95	437	95	4,802	54	2,812	51	2,789	7	23
$200,000 or more	22	8,728	22	441	22	4,848	10	401	10	401	-	-
Returns under $5,000	21,657	32,788	11,896	327	21,657	5,400	33,517	78,849	24,149	63,193	9,706	15,656
Returns $5,000 under $10,000	42,239	184,576	40,056	2,742	42,239	32,342	39,798	279,617	33,387	204,470	19,210	75,148
Returns $10,000 under $15,000	21,918	157,503	21,918	2,706	21,918	29,592	19,543	212,961	18,146	174,579	10,011	38,382
Returns $15,000 or more	11,433	213,179	11,392	5,433	11,433	59,571	9,379	176,885	9,137	141,768	5,754	35,117

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TULSA, OKLAHOMA										
Total	185,247	[1] 1,589,590	170,640	1,344,441	119,415	[1] 1,319,968	111,128	1,115,507	535,334	516,980
No adjusted gross income	506	[2] 5,555	325	2,230	449	[2] 5,114	325	2,230	1,869	1,669
Under $2,000	23,785	20,714	19,989	15,042					34,507	30,591
$2,000 under $4,000	24,148	68,623	20,459	56,756	15,472	57,850	10,515	43,493	51,899	50,264
$4,000 under $6,000	16,004	81,427	13,068	65,633					37,394	32,676
$6,000 under $8,000	31,172	220,728	30,398	213,787	22,637	160,488	22,223	153,871	98,720	95,863
$8,000 under $10,000	34,374	313,842	33,670	304,933	28,848	266,696	28,339	260,205	121,574	121,212
$10,000 under $15,000	38,308	453,144	37,555	412,077	35,483	423,480	34,730	384,968	130,248	126,864
$15,000 under $20,000	10,300	171,902	10,032	155,348	10,214	170,530	9,946	153,997	35,536	34,923
$20,000 under $25,000	2,584	58,837	2,137	40,301	2,441	55,543	2,137	40,301	8,407	8,301
$25,000 under $30,000	1,506	40,609	1,301	27,946	1,453	39,105	1,248	27,082	4,374	4,374
$30,000 under $50,000	1,445	50,967	993	26,417	1,419	49,985	992	26,290	6,615	6,469
$50,000 under $100,000	831	54,569	527	16,340	754	49,680	495	15,597	3,093	2,825
$100,000 under $200,000	207	26,941	132	5,267	185	23,890	130	5,214	814	710
$200,000 or more	77	32,842	54	2,364	60	27,835	48	2,259	284	239
Returns under $5,000	54,290	[1] 108,118	44,686	89,604	9,680	[1] 17,601	5,238	15,509	101,901	92,596
Returns $5,000 under $10,000	75,699	591,662	73,223	568,777	57,726	462,321	56,164	444,290	244,062	239,679
Returns $10,000 under $15,000	38,308	453,144	37,555	412,077	35,483	423,480	34,730	384,968	130,248	126,864
Returns $15,000 or more	16,950	436,666	15,176	273,982	16,526	416,569	14,996	270,738	59,123	57,841
UTICA-ROME, NEW YORK										
Total	107,997	[1] 837,950	100,039	722,393	73,106	[1] 726,186	69,917	641,594	338,516	325,301
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	19,321	26,441	15,039	17,631	6,961	20,762	-	-	30,479	22,338
$2,000 under $4,000	15,107	49,339	14,694	44,333			(*)	(*)	32,231	30,559
$4,000 under $6,000	23,781	137,905	22,401	116,969	18,038	107,838	17,386	98,167	66,544	64,873
$6,000 under $8,000										
$8,000 under $10,000	16,226	143,230	16,226	127,808	16,226	143,230	16,226	127,808	71,464	71,100
$10,000 under $15,000	24,091	289,640	23,365	269,712	22,950	275,902	22,294	256,765	101,432	100,362
$15,000 under $20,000	5,300	89,245	4,968	77,837	5,095	85,430	4,968	77,837	20,962	20,962
$20,000 under $25,000	1,894	41,149	1,713	32,546	1,570	33,667	1,437	28,233	6,485	6,436
$25,000 under $30,000	606	16,434	462	12,005	606	16,434	462	12,005	3,342	3,246
$30,000 under $50,000	578	23,017	456	12,867	578	23,017	456	12,867	1,929	1,929
$50,000 under $100,000	236	15,856	151	3,712	226	15,053	151	3,712	951	811
$100,000 under $200,000	32	4,063	23	1,245	32	4,063	23	1,245	140	128
$200,000 or more	6	3,152	6	330	5	2,311	5	294	23	23
Returns under $5,000	42,088	[1] 105,562	36,171	91,526	13,893	[1] 47,292	12,412	46,826	87,692	76,208
Returns $5,000 under $10,000	33,166	249,831	32,724	220,613	28,151	223,018	27,709	201,810	115,560	115,196
Returns $10,000 under $15,000	24,091	289,640	23,365	269,712	22,950	275,902	22,294	256,765	101,432	100,362
Returns $15,000 or more	8,652	192,915	7,779	140,542	8,112	179,975	7,502	136,193	33,832	33,535

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
TULSA, OKLAHOMA												
Total	158,649	1,025,485	144,582	20,385	158,286	228,403	169,012	1,330,229	139,548	1,040,303	85,423	289,926
No adjusted gross income	-	-	-	-	-	-	321	2,181	297	2,082	302	99
Under $2,000	(*)	(*)	-	-	(*)	(*)	19,988	15,091	25,428	55,082	11,105	6,590
$2,000 under $4,000	16,989	26,653	12,520	294	16,628	4,338	20,459	56,932			12,297	35,863
$4,000 under $6,000	15,897	44,050	12,378	611	15,897	7,747	13,068	63,348	8,795	37,836		
$6,000 under $8,000	30,812	128,839	30,258	1,957	30,812	22,871	29,678	207,969	22,989	142,520	15,766	65,449
$8,000 under $10,000	34,374	182,885	34,374	3,051	34,374	34,118	33,310	305,794	32,951	267,702	13,489	38,092
$10,000 under $15,000	38,297	303,364	38,103	5,350	38,297	59,093	37,156	408,017	34,360	317,342	23,279	90,676
$15,000 under $20,000	10,300	126,382	10,300	2,408	10,300	26,492	10,032	153,906	9,862	115,887	7,232	38,019
$20,000 under $25,000	2,584	45,779	2,584	990	2,584	10,876	2,137	40,840	2,084	33,770	1,121	7,070
$25,000 under $30,000	1,506	33,086	1,506	758	1,506	8,246	1,301	27,945	1,301	25,026	428	2,919
$30,000 under $50,000	1,445	38,496	1,445	971	1,444	10,522	920	25,706	895	21,704	265	4,002
$50,000 under $100,000	831	44,654	831	1,605	831	17,650	483	15,394	439	14,497	108	896
$100,000 under $200,000	207	22,371	207	1,023	207	11,166	111	4,859	101	4,636	26	223
$200,000 or more	76	26,420	76	1,367	75	14,927	48	2,247	46	2,219	5	28
Returns under $5,000	28,064	39,413	16,073	425	27,703	6,452	44,681	89,781	27,861	65,756	19,236	24,025
Returns $5,000 under $10,000	75,339	345,519	73,457	5,487	75,339	62,978	72,143	561,535	62,599	439,467	33,723	122,068
Returns $10,000 under $15,000	38,297	303,364	38,103	5,350	38,297	59,093	37,156	408,017	34,360	317,342	23,279	90,676
Returns $15,000 or more	16,949	337,187	16,949	9,121	16,947	99,879	15,032	270,896	14,728	217,738	9,185	53,158
UTICA-ROME, NEW YORK												
Total	93,848	513,788	76,326	9,051	93,799	104,257	96,625	712,581	72,811	553,666	52,337	158,911
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-
Under $2,000							13,368	14,377				
$2,000 under $4,000	37,028	71,197	20,568	715	36,980	11,835	13,022	40,511	20,204	56,032	24,881	61,589
$4,000 under $6,000							14,988	62,733				
$6,000 under $8,000	24,081	114,694	23,556	1,785	24,081	20,228	23,639	181,337	21,171	161,600	9,108	19,738
$8,000 under $10,000												
$10,000 under $15,000	24,091	187,305	23,554	3,292	24,090	36,342	23,365	269,691	23,365	221,724	134,410	47,967
$15,000 under $20,000	5,300	63,176	5,300	1,211	5,300	13,330	4,968	77,782	4,968	58,837	3,392	18,945
$20,000 under $25,000	1,894	30,747	1,894	659	1,894	7,225	1,713	32,539	1,575	24,306	1,153	8,232
$25,000 under $30,000	606	12,346	606	275	606	3,022	462	12,005	462	9,842	324	2,162
$30,000 under $50,000	578	17,514	578	459	578	5,074	432	12,702	408	12,595	24	107
$50,000 under $100,000	236	11,992	236	423	236	4,654	111	3,535	101	3,460	40	75
$100,000 under $200,000	29	2,879	29	129	29	1,417	17	1,136	17	1,039	5	96
$200,000 or more	5	1,938	5	103	5	1,130	5	275	5	275	-	-
Returns under $5,000	27,943	40,103	11,847	274	27,895	6,261	32,828	83,007	14,054	37,046	20,810	45,961
Returns $5,000 under $10,000	33,166	145,787	32,277	2,226	33,166	25,802	32,724	219,909	27,856	184,543	13,179	35,366
Returns $10,000 under $15,000	24,091	187,305	23,554	3,292	24,090	36,342	23,365	269,691	23,365	221,724	13,410	47,967
Returns $15,000 or more	8,648	140,592	8,648	3,258	8,648	35,851	7,708	139,972	7,536	110,354	4,938	29,618

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WASHINGTON, D.C., MARYLAND AND VIRGINIA										
Total	1,047,328	[1]10,365,508	982,529	8,966,670	544,872	[1]7,914,080	517,612	6,839,621	2,754,450	2,659,261
No adjusted gross income	2,428	[2]27,640	1,192	15,381	1,363	[2]18,973	1,024	14,370	5,823	5,455
Under $2,000	213,700	221,173	199,631	203,509	10,643	15,061	31,415	92,028	273,095	262,195
$2,000 under $4,000	104,500	316,489	92,125	272,790	25,476	82,890			205,006	194,228
$4,000 under $6,000	89,380	441,245	82,265	382,448	30,497	153,632	28,856	132,958	208,848	193,847
$6,000 under $8,000	115,187	801,784	107,658	723,027	56,635	394,311	51,228	338,267	312,888	291,724
$8,000 under $10,000	107,968	969,374	102,747	913,069	68,264	621,658	65,475	589,740	321,480	314,031
$10,000 under $15,000	193,682	2,399,058	187,329	2,244,326	154,227	1,923,292	149,428	1,800,444	641,662	628,750
$15,000 under $20,000	111,279	1,917,399	108,430	1,780,266	96,582	1,667,016	94,606	1,567,027	381,768	375,456
$20,000 under $25,000	54,111	1,196,633	52,152	1,084,755	50,539	1,118,431	49,262	1,028,380	197,154	193,368
$25,000 under $30,000	26,110	706,188	24,637	603,283	23,841	644,898	23,164	570,298	95,354	93,198
$30,000 under $50,000	21,908	777,910	19,130	566,007	20,289	722,593	18,127	535,343	82,114	79,086
$50,000 under $100,000	5,233	341,276	3,782	136,152	4,808	313,157	3,636	131,443	21,535	20,649
$100,000 under $200,000	1,576	193,306	1,251	31,075	1,471	179,971	1,202	29,295	6,684	6,316
$200,000 or more	266	111,313	200	10,582	237	96,143	189	10,028	1,039	958
Returns under $5,000	372,018	[1]740,912	340,070	690,940	53,023	[1]148,615	47,533	173,683	601,901	570,263
Returns $5,000 under $10,000	261,145	1,981,513	245,548	1,819,284	139,855	1,099,965	130,465	993,679	725,239	691,217
Returns $10,000 under $15,000	193,682	2,399,058	187,329	2,244,326	154,227	1,923,292	149,428	1,800,444	641,662	628,750
Returns $15,000 or more	220,483	5,244,026	209,582	4,212,120	197,767	4,742,209	190,186	3,871,814	785,648	769,031
WEST PALM BEACH, FLORIDA										
Total	107,142	[1]908,447	86,783	596,148	48,797	[1]666,165	37,687	423,731	257,986	234,115
No adjusted gross income	2,994	[2]25,632	2,520	8,981	948	[2]19,684	841	4,126	4,522	4,514
Under $2,000	23,196	24,466	18,758	19,226	(*)	(*)	(*)	(*)	36,870	32,796
$2,000 under $4,000	21,705	65,429	16,721	50,316	(*)	(*)	(*)	(*)	37,418	32,982
$4,000 under $6,000	11,544	56,629	23,207	137,093	13,016	94,206	8,919	58,948	15,061	13,389
$6,000 under $8,000	7,752	52,157							29,960	22,546
$8,000 under $10,000	9,680	83,893							22,408	22,408
$10,000 under $15,000	14,922	180,632	13,265	153,694	13,652	163,520	12,719	146,965	55,119	53,146
$15,000 under $20,000	7,579	130,489	6,774	111,077	6,966	119,595	6,479	107,395	26,993	26,843
$20,000 under $25,000	2,594	56,032	2,056	35,960	2,441	52,795	1,906	32,637	10,868	9,966
$25,000 under $30,000	1,711	46,298	1,411	25,795	1,561	42,487	1,261	22,085	6,390	5,639
$30,000 under $50,000	2,064	77,707	1,207	28,582	1,568	58,370	1,034	22,929	6,735	5,142
$50,000 under $100,000	1,023	69,632	633	16,274	952	64,640	613	15,941	4,309	3,674
$100,000 under $200,000	269	35,942	161	6,743	217	28,556	142	5,903	931	749
$200,000 or more	109	54,773	70	2,407	93	46,346	64	2,319	402	321
Returns under $5,000	54,008	[1]90,476	42,077	94,678	8,879	[1]2,114	4,735	8,808	87,869	77,679
Returns $5,000 under $10,000	22,863	166,466	19,129	120,938	12,468	91,969	8,734	58,749	58,370	50,956
Returns $10,000 under $15,000	14,922	180,632	13,265	153,694	13,652	163,520	12,719	146,965	55,119	53,146
Returns $15,000 or more	15,349	470,873	12,312	226,839	13,798	412,789	11,499	209,209	56,628	52,334

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
WASHINGTON, D.C., MARYLAND, AND VIRGINIA												
Total	919,485	7,077,602	753,088	147,399	911,843	1,641,845	955,351	8,744,219	740,100	6,652,666	459,222	2,091,554
No adjusted gross income	-	-	-	-	-	-	1,154	14,390	802	9,418	942	4,972
Under $2,000	104,286	51,340	67,567	2,068	100,792	6,894	193,291	195,515	113,397	123,440	81,478	72,074
$2,000 under $4,000	92,665	156,121			92,665	24,364	88,863	257,083	58,374	165,756	40,237	91,327
$4,000 under $6,000	85,960	233,967	65,861	3,134	85,400	40,466	77,375	361,517	56,083	270,411	27,717	91,106
$6,000 under $8,000	114,890	491,594	101,719	7,790	111,313	88,368	103,788	697,311	70,450	461,396	48,060	235,914
$8,000 under $10,000	107,965	623,219	105,883	10,760	107,965	120,191	99,468	877,988	83,085	639,263	42,319	238,725
$10,000 under $15,000	193,520	1,635,660	193,240	30,190	193,511	332,639	185,198	2,209,579	164,494	1,690,257	100,971	519,323
$15,000 under $20,000	111,070	1,373,122	110,243	27,029	111,070	299,079	107,224	1,755,392	98,267	1,316,534	64,747	438,859
$20,000 under $25,000	54,110	877,623	53,774	18,347	54,110	202,848	51,378	1,067,148	49,451	878,239	27,608	188,910
$25,000 under $30,000	26,110	536,225	26,059	12,346	26,110	135,045	24,483	596,540	23,608	491,198	13,786	105,342
$30,000 under $50,000	21,890	598,426	21,725	15,386	21,890	169,785	18,373	545,902	17,589	453,624	10,059	92,279
$50,000 under $100,000	5,187	266,443	5,187	9,383	5,187	102,741	3,483	129,812	3,278	118,938	1,114	10,874
$100,000 under $200,000	1,569	146,564	1,567	6,392	1,569	70,100	1,107	27,996	1,069	26,571	150	1,425
$200,000 or more	263	87,298	263	4,574	261	49,325	166	8,046	153	7,621	34	424
Returns under $5,000	245,121	331,205	103,857	3,712	241,627	52,545	328,752	657,950	204,972	444,633	137,286	213,317
Returns $5,000 under $10,000	260,645	1,225,036	237,173	20,040	256,508	227,737	235,187	1,745,853	177,219	1,225,051	103,467	520,802
Returns $10,000 under $15,000	193,520	1,635,660	193,240	30,190	193,511	332,639	185,198	2,209,579	164,494	1,690,257	100,971	519,323
Returns $15,000 or more	220,199	3,885,701	218,818	93,457	220,197	1,028,922	206,214	4,130,836	193,415	3,292,725	117,498	838,112
WEST PALM BEACH, FLORIDA												
Total	89,799	639,838	73,340	15,391	89,798	171,726	84,640	580,370	65,456	468,591	38,530	111,781
No adjusted gross income	-	-	-	-	-	-	2,519	8,926	2,078	8,351	449	575
Under $2,000	10,033	5,094	(*)	(*)	10,033	734	17,086	17,075	20,068	44,957	19,621	42,120
$2,000 under $4,000	20,977	34,945	16,721	460	20,977	5,861	16,721	50,316				
$4,000 under $6,000	11,492	38,708	15,402	885	11,492	7,189	13,750	58,546	9,893	38,860		
$6,000 under $8,000	7,752	23,094			7,752	3,552						
$8,000 under $10,000	9,495	55,062	9,495	962	9,495	10,642	22,722	232,957	21,754	191,958	12,592	41,000
$10,000 under $15,000	14,737	115,722	14,737	2,030	14,737	22,348						
$15,000 under $20,000	7,546	96,285	7,546	1,909	7,546	21,006	6,699	108,553	6,676	89,565	4,217	18,988
$20,000 under $25,000	2,591	42,200	2,591	877	2,591	9,641	1,906	32,445	1,906	26,845	1,103	5,600
$25,000 under $30,000	1,711	35,611	1,711	826	1,711	9,087	1,411	25,243	1,360	24,765	154	478
$30,000 under $50,000	2,064	63,160	2,064	1,763	2,064	19,413	1,057	22,603	1,023	20,948	207	1,655
$50,000 under $100,000	1,023	55,635	1,023	1,991	1,023	21,877	580	15,565	519	14,574	146	991
$100,000 under $200,000	269	28,814	269	1,341	269	14,691	135	5,945	127	5,598	25	348
$200,000 or more	109	45,508	109	2,344	108	25,685	54	2,196	52	2,170	6	26
Returns under $5,000	37,123	55,645	24,143	701	37,123	9,336	40,404	92,705	24,188	61,629	16,224	31,076
Returns $5,000 under $10,000	22,626	101,257	19,147	1,610	22,626	18,642	19,129	120,938	17,308	98,232	7,934	22,706
Returns $10,000 under $15,000	14,737	115,722	14,737	2,030	14,737	22,348	13,265	154,176	12,297	124,265	8,514	29,912
Returns $15,000 or more	15,313	367,212	15,313	11,050	15,312	121,400	11,842	212,550	11,663	184,464	5,858	28,086

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WICHITA, KANSAS										
Total	160,089	[1]1,253,534	153,194	1,062,258	99,792	[1]1,030,867	93,113	866,771	438,910	427,066
No adjusted gross income	1,201	[2]7,389	(*)	(*)	1,198	[2]7,385	(*)	(*)	3,033	3,030
Under $2,000	24,057	18,380	23,179	17,850	9,244	27,799	19,536	75,294	27,219	25,474
$2,000 under $4,000	22,203	67,578	21,437	59,702					50,078	47,637
$4,000 under $6,000	29,013	145,253	27,886	130,683	12,985	64,769			57,090	53,950
$6,000 under $8,000	14,121	96,867	13,771	93,227	12,030	82,280	11,680	79,030	46,556	45,507
$8,000 under $10,000	25,304	228,142	25,144	219,403	21,741	196,294	21,660	188,366	92,288	92,288
$10,000 under $15,000	29,295	353,764	28,360	309,687	28,470	344,533	27,535	303,331	108,172	106,038
$15,000 under $20,000	9,765	164,473	9,035	138,701	9,765	164,473	9,035	138,701	35,218	35,168
$20,000 under $25,000	2,739	60,956	2,368	48,939	2,539	56,807	2,168	45,219	10,569	10,247
$25,000 under $30,000	526	14,260	354	9,188	526	14,260	354	9,188	2,517	2,419
$30,000 under $50,000	1,074	38,162	639	9,283	557	20,883	150	2,600	3,238	2,693
$50,000 under $100,000	668	43,974	529	19,513	626	41,169	507	19,255	2,438	2,169
$100,000 under $200,000	96	12,732	67	2,709	89	11,871	67	2,709	406	368
$200,000 or more	27	16,382	22	1,728	22	13,114	18	1,433	88	78
Returns under $5,000	62,703	[1]147,831	59,833	146,564	15,231	[1]40,868	12,442	43,280	104,791	99,902
Returns $5,000 under $10,000	53,196	400,999	51,987	375,946	41,967	322,889	40,837	301,054	171,473	167,984
Returns $10,000 under $15,000	29,295	353,764	28,360	309,687	28,470	344,533	27,535	303,331	108,172	106,038
Returns $15,000 or more	14,895	350,940	13,014	230,060	14,124	322,576	12,299	219,105	54,474	53,142
WILKES-BARRE-HAZLETON, PENNSYLVANIA										
Total	140,865	[1]944,233	133,418	795,011	72,976	[1]669,851	66,982	554,870	375,044	360,448
No adjusted gross income	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)
Under $2,000	24,292	24,175	24,292	24,209	19,422	86,608	17,121	70,728	36,062	36,062
$2,000 under $4,000	15,495	43,826	14,821	38,359					23,993	19,877
$4,000 under $6,000	36,627	183,567	34,624	170,655					101,750	97,848
$6,000 under $8,000	24,591	173,363	24,081	164,715	17,488	123,227	17,354	117,214	73,748	73,748
$8,000 under $10,000	13,313	119,193	11,057	98,339	13,291	118,975	11,035	98,218	53,603	50,241
$10,000 under $15,000	20,112	238,945	19,550	218,002	17,509	209,483	17,025	192,563	65,209	64,134
$15,000 under $20,000	3,164	53,718	2,643	35,983	2,531	42,282	2,432	34,886	9,923	9,347
$20,000 under $25,000	1,333	29,720	1,151	21,175	1,188	26,705	1,006	18,226	4,001	3,254
$25,000 under $30,000	206	5,521	148	3,352	206	5,521	148	3,352	586	586
$30,000 under $50,000	903	35,889	684	10,016	547	23,235	517	9,751	3,325	3,068
$50,000 under $100,000	380	25,729	313	8,102	350	23,971	292	7,829	1,460	1,308
$100,000 under $200,000	61	7,659	49	1,835	57	7,156	47	1,834	214	184
$200,000 or more	8	3,660	5	269	7	3,420	5	269	34	31
Returns under $5,000	57,678	[1]146,595	56,381	140,438	9,094	[1]27,536	8,173	23,519	103,084	98,052
Returns $5,000 under $10,000	57,020	396,795	52,494	355,837	41,487	300,542	37,337	262,641	187,208	180,484
Returns $10,000 under $15,000	20,112	238,945	19,550	218,002	17,509	209,483	17,025	192,563	65,209	64,134
Returns $15,000 or more	6,055	161,895	4,993	80,732	4,886	132,289	4,447	76,147	19,543	17,778

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
WICHITA, KANSAS												
Total	136,815	798,220	109,888	15,267	136,176	172,429	150,053	1,040,702	120,249	819,615	71,014	221,088
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	24,822	33,005	-	-	24,821	5,428	21,088	16,317	10,633	9,279	19,166	27.398
$2,000 under $4,000			10,453	338			21,088	59,376	15,861	39,015		
$4,000 under $6,000	28,586	84,626	18,119	1,132	28,237	14,931	27,537	128,693	16,208	76,000	15,860	57,159
$6,000 under $8,000	13,942	54,485	13,593	834	13,942	9,536	13,592	85,808	12,894	81,343		
$8,000 under $10,000	25,304	134,405	23,562	2,196	25,225	24,973	25,144	219,389	25,050	188,408	11,675	30,981
$10,000 under $15,000	29,295	230,283	29,295	4,033	29,295	44,290	28,360	304,073	26,801	243,628	15,823	60,446
$15,000 under $20,000	9,737	114,681	9,737	2,167	9,528	23,688	8,928	137,636	8,691	103,487	6,528	34,148
$20,000 under $25,000	2,739	45,031	2,739	939	2,739	10,304	2,368	48,566	2,368	38,998	1,263	9,568
$25,000 under $30,000	526	10,560	526	231	526	2,530	354	9,188	354	9,188	-	-
$30,000 under $50,000	1,074	31,358	1,074	961	1,073	10,568	611	9,160	428	8,841	220	319
$50,000 under $100,000	668	35,793	668	1,255	668	13,551	501	17,088	490	16,480	101	608
$100,000 under $200,000	96	10,771	96	499	96	5,435	60	2,331	56	2,177	18	154
$200,000 or more	26	13,222	26	682	26	7,195	21	1,472	19	1,339	3	133
Returns under $5,000	39,637	76,101	20,906	971	39,636	13,231	57,042	142,677	37,343	96,947	23,535	45,729
Returns $5,000 under $10,000	53,017	230,419	44,821	3,529	52,589	41,636	51,808	368,511	43,699	298,529	23,523	69,982
Returns $10,000 under $15,000	29,295	230,283	29,295	4,033	29,295	44,290	28,360	304,073	26,801	243,628	15,823	60,446
Returns $15,000 or more	14,866	261,415	14,866	6,733	14,656	73,270	12,843	225,440	12,406	180,510	8,133	44,929
WILKES-BARRE-HAZLETON, PENNSYLVANIA												
Total	121,296	608,602	103,153	11,353	121,296	128,533	132,506	786,122	87,650	573,940	68,991	212.186
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $2,000	10,465	6,616	-	-	10,465	950	23,917	23,205	31,503	116,194	15,134	10,916
$2,000 under $4,000	13,572	24,316	11,769	323	13,572	4,071	14,821	38,357			12,975	33,833
$4,000 under $6,000	33,188	98,698	27,392	1,456	33,188	17,637	34,624	170,649			17,566	71,269
$6,000 under $8,000	24,591	108,364	24,534	1,707	24,591	19,354	24,081	164,704	24,081	150,806	5,207	13,898
$8,000 under $10,000	13,313	66,335	13,291	1,010	13,313	11,332	10,871	96,230	10,649	84,497	3,585	11,724
$10,000 under $15,000	20,112	171,477	20,112	3,098	20,112	33,951	19,548	217,891	17,231	158,584	12,855	59,308
$15,000 under $20,000	3,164	40,416	3,164	842	3,164	9,279	2,497	32,513	2,209	28,664	921	3,849
$20,000 under $25,000	1,333	24,414	1,333	540	1,333	5,943	1,151	20,618	1,006	13,923	659	6,695
$25,000 under $30,000	206	4,696	206	109	206	1,195	146	3,348	146	3,348	-	-
$30,000 under $50,000	903	30,792	903	964	903	10,540	513	9,549	489	9,351	46	199
$50,000 under $100,000	380	22,782	380	843	380	9,235	291	7,151	290	6,866	35	284
$100,000 under $200,000	61	6,322	61	291	61	3,178	42	1,732	42	1,532	7	200
$200,000 or more	8	3,374	8	170	8	1,868	4	175	4	175	1	1
Returns under $5,000	39,790	77,727	25,465	1,046	39,790	13,386	56,006	139,431	19,191	56,090	36,892	83,341
Returns $5,000 under $10,000	55,339	226,603	51,521	3,450	55,339	39,958	52,308	353,715	47,042	295,406	17,575	58,309
Returns $10,000 under $15,000	20,112	171,477	20,112	3,098	20,112	33,951	19,548	217,891	17,231	158,584	12,855	59,308
Returns $15,000 or more	6,055	132,796	6,055	3,758	6,055	41,238	4,644	75,086	4,186	63,858	1,669	11,229

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WILMINGTON, DELAWARE, MARYLAND, AND NEW JERSEY										
Total	183,482	[1]1,654,141	173,582	1,353,918	89,852	[1]1,213,568	86,151	1,008,497	443,247	426,752
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	29,364	28,990	26,773	23,387	(*)	(*)	-	-	30,203	29,775
$2,000 under $4,000	29,933	87,359	29,450	79,392	8,567	24,024	19,933	91,150	45,113	41,277
$4,000 under $6,000	22,680	114,989	20,286	96,509	2,129	10,946			38,877	34,566
$6,000 under $8,000	20,067	141,774	19,026	129,392	10,306	73,432			46,725	43,885
$8,000 under $10,000	18,611	162,992	18,444	154,042	11,265	97,792	11,098	94,276	53,660	52,075
$10,000 under $15,000	37,786	445,127	37,070	419,877	34,295	405,100	33,627	384,841	137,989	136,521
$15,000 under $20,000	13,079	220,668	12,112	194,163	12,188	206,003	11,755	188,262	45,683	44,506
$20,000 under $25,000	5,082	112,727	4,858	99,431	4,781	106,198	4,684	96,190	19,571	19,444
$25,000 under $30,000	2,676	72,171	2,346	50,172	2,550	68,697	2,220	50,087	9,738	9,518
$30,000 under $50,000	2,436	92,003	1,879	59,832	2,287	85,786	1,879	59,832	9,035	8,909
$50,000 under $100,000	834	55,641	611	25,138	702	45,825	570	23,919	2,854	2,577
$100,000 under $200,000	389	46,638	319	14,758	350	40,843	308	14,746	1,122	1,072
$200,000 or more	138	82,026	86	5,794	98	57,283	74	5,162	421	371
Returns under $5,000	68,643	[1]147,948	65,483	145,307	8,901	[1]15,663	8,087	16,325	88,429	84,165
Returns $5,000 under $10,000	52,419	379,191	48,818	339,445	23,700	182,169	22,947	169,133	128,405	119,669
Returns $10,000 under $15,000	37,786	445,127	37,070	419,877	34,295	405,100	33,627	384,841	137,989	136,521
Returns $15,000 or more	24,634	681,874	22,211	449,287	22,956	610,636	21,490	438,197	88,424	86,397
WORCESTER, MASSACHUSETTS										
Total	119,353	[1]912,587	107,758	749,266	65,065	[1]714,049	61,992	585,770	310,218	281,040
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	23,941	25,560	18,685	17,519			-	-	33,548	26,753
$2,000 under $4,000	22,295	63,282	18,687	45,723	16,442	65,165	15,667	43,396	46,762	31,469
$4,000 under $6,000	14,370	78,802	13,964	57,842					36,647	34,949
$6,000 under $8,000	12,353	84,176	20,637	152,764	8,955	61,100	13,841	100,498	43,378	43,378
$8,000 under $10,000	9,709	88,617			6,311	57,365			29,444	27,745
$10,000 under $15,000	26,004	317,611	25,665	301,138	23,141	287,333	22,802	270,951	81,845	80,763
$15,000 under $20,000	6,885	115,350	6,763	90,290	6,469	108,175	6,347	87,262	24,192	22,114
$20,000 under $25,000	1,647	35,656	1,547	30,798	1,647	35,656	1,547	30,798	6,041	6,041
$25,000 under $30,000	412	11,445	349	7,132	412	11,445	349	7,132	1,706	1,406
$30,000 under $50,000	1,166	43,134	1,046	26,855	1,166	43,134	1,046	26,855	4,302	4,300
$50,000 under $100,000	429	28,257	304	13,759	388	25,592	284	13,657	1,757	1,593
$100,000 under $200,000	95	11,980	73	3,983	91	11,412	71	3,758	415	364
$200,000 or more	24	10,026	17	1,130	20	8,981	17	1,130	89	73
Returns under $5,000	46,665	[1]89,517	37,393	63,575	9,293	[1]24,888	8,516	18,363	82,518	60,430
Returns $5,000 under $10,000	36,026	249,611	34,601	210,606	22,438	157,433	21,013	125,864	107,353	103,956
Returns $10,000 under $15,000	26,004	317,611	25,665	301,138	23,141	287,333	22,802	270,951	81,845	80,763
Returns $15,000 or more	10,658	255,848	10,099	173,946	10,193	244,396	9,661	170,592	38,502	35,891

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
WILMINGTON, DELAWARE, MARYLAND, AND NEW JERSEY												
Total	167,034	1,145,847	142,693	25,372	166,500	282,974	168,485	1,318,452	122,141	988,327	80,122	330,123
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	13,760	9,032	(*)	(*)	13,760	1,298	24,854	22,950	15,013	11,983	9,841	10,967
$2,000 under $4,000	29,505	46,882	21,422	585	29,505	7,837	29,450	78,432	18,507	49,802	12,861	28,630
$4,000 under $6,000	22,679	74,880	20,761	1,252	22,679	13,864	18,368	86,480	7,347	35,647	11,021	50,833
$6,000 under $8,000	20,064	95,582	18,090	1,492	20,064	17,998	19,026	129,025	11,025	68,265	10,098	60,760
$8,000 under $10,000	18,611	110,599	18,611	1,961	18,611	21,323	18,444	153,313	14,526	112,879	7,755	40,435
$10,000 under $15,000	37,786	298,953	37,786	5,301	37,252	57,546	35,884	400,795	33,779	333,689	16,374	67,106
$15,000 under $20,000	13,079	163,836	12,900	3,140	13,079	35,047	12,112	194,183	12,065	153,444	7,199	40,739
$20,000 under $25,000	5,082	85,052	5,082	1,800	5,082	19,857	4,858	98,312	4,811	86,228	2,254	12,084
$25,000 under $30,000	2,676	56,529	2,676	1,293	2,676	14,146	2,346	50,131	2,023	35,976	1,967	14,155
$30,000 under $50,000	2,436	64,532	2,436	1,660	2,436	18,254	1,858	59,045	1,830	55,504	593	3,540
$50,000 under $100,000	834	45,098	823	1,672	834	18,459	599	24,534	537	23,801	143	732
$100,000 under $200,000	389	39,953	389	1,807	389	19,839	301	14,372	293	14,236	12	135
$200,000 or more	133	54,919	133	3,407	133	37,506	64	4,866	64	4,859	3	6
Returns under $5,000	52,204	85,190	31,945	1,081	52,204	14,553	63,563	143,661	39,269	88,340	26,213	55,321
Returns $5,000 under $10,000	52,415	251,785	48,523	4,210	52,415	47,767	46,900	328,552	27,470	192,249	25,364	136,303
Returns $10,000 under $15,000	37,786	298,953	37,786	5,301	37,252	57,546	35,884	400,795	33,779	333,689	16,374	67,106
Returns $15,000 or more	24,629	509,919	24,439	14,779	24,629	163,108	22,138	445,442	21,623	374,050	12,171	71,392
WORCESTER, MASSACHUSETTS												
Total	101,437	583,690	79,261	11,280	98,040	126,927	107,212	745,467	69,106	537,531	64,482	207,936
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000												
$2,000 under $4,000	43,198	70,978	22,080	3,497	431,489	11,630	51,333	107,374	20,712	44,868	35,720	75,505
$4,000 under $6,000												
$6,000 under $8,000	11,868	45,158	10,891	648	10,170	6,829	20,637	155,461	14,564	100,794	11,494	54,668
$8,000 under $10,000	9,709	54,309	9,630	946	9,709	10,478						
$10,000 under $15,000	26,004	220,148	26,004	3,951	26,004	43,713	25,506	298,088	24,806	252,038	11,346	46,049
$15,000 under $20,000	6,885	84,966	6,885	1,657	6,885	18,106	6,426	88,475	5,722	63,528	4,399	24,948
$20,000 under $25,000	1,647	27,267	1,647	565	1,647	6,211	1,546	30,932	1,546	25,126	1,297	5,806
$25,000 under $30,000	412	8,048	412	176	412	1,932	348	7,261	348	7,261	-	-
$30,000 under $50,000	1,166	32,826	1,166	858	1,166	9,433	1,025	26,556	1,025	25,729	171	828
$50,000 under $100,000	429	22,804	429	822	429	9,096	283	13,437	283	13,425	12	12
$100,000 under $200,000	95	9,470	93	422	95	4,682	68	3,602	63	3,509	19	93
$200,000 or more	24	7,716	24	438	24	4,817	16	975	16	959	3	15
Returns under $5,000	29,286	32,192	11,891	301	27,587	4,785	37,393	62,847	15,309	25,587	23,804	37,260
Returns $5,000 under $10,000	35,489	138,253	30,710	2,090	33,791	24,151	34,601	213,295	19,988	120,370	23,431	92,925
Returns $10,000 under $15,000	26,004	220,148	26,004	3,951	26,004	43,713	25,506	298,088	24,806	252,038	11,346	46,049
Returns $15,000 or more	10,658	193,097	10,656	4,936	10,658	54,277	9,712	171,237	9,003	139,536	5,901	31,701

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
YORK, PENNSYLVANIA										
Total	125,567	[1] 1,003,421	115,454	866,317	82,736	[1] 838,378	77,000	717,397	338,198	316,692
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	22,773	24,170	19,963	22,549	7,161	16,059	18,179	71,156	28,242	26,362
$2,000 under $4,000	10,693	31,489	8,635	19,722					26,022	18,724
$4,000 under $6,000	19,112	100,751	17,189	91,295	13,904	72,920			56,890	46,802
$6,000 under $8,000	19,189	133,780	18,592	129,329	10,616	73,849	10,184	70,891	43,120	42,955
$8,000 under $10,000	18,982	174,778	18,575	172,065	18,818	173,316	18,411	170,272	68,073	68,073
$10,000 under $15,000	21,167	256,774	20,428	230,934	19,353	235,119	18,671	212,321	70,308	69,239
$15,000 under $20,000	7,827	132,351	7,475	113,133	7,615	129,115	7,263	110,020	26,366	26,155
$20,000 under $25,000	2,545	56,001	2,259	40,080	2,342	51,502	2,113	39,995	7,654	7,218
$25,000 under $30,000	880	23,955	753	15,345	735	20,000	608	11,414	2,287	2,173
$30,000 under $50,000	937	36,030	791	19,117	914	35,204	791	19,117	4,357	4,313
$50,000 under $100,000	346	22,799	291	8,579	336	22,184	281	8,083	1,347	1,245
$100,000 under $200,000	63	8,023	50	3,043	54	6,583	46	3,002	193	160
$200,000 or more	13	4,169	10	387	13	4,169	10	387	41	32
Returns under $5,000	39,791	[1] 77,249	32,403	57,775	11,475	[1] 29,468	8,157	15,007	69,978	57,381
Returns $5,000 under $10,000	51,998	386,068	50,994	377,925	39,899	305,033	39,060	298,051	155,667	148,776
Returns $10,000 under $15,000	21,167	256,774	20,428	230,934	19,353	235,119	18,671	212,321	70,308	69,239
Returns $15,000 or more	12,611	283,328	11,629	199,684	12,009	268,757	11,112	192,017	42,245	41,296
YOUNGSTOWN-WARREN, OHIO										
Total	196,959	1,555,810	177,431	1,306,512	108,284	1,199,466	98,316	1,017,091	536,959	502,445
No adjusted gross income	607	[2] 2,212	(*)	(*)	(*)	(*)	(*)	(*)	1,503	1,503
Under $2,000	40,304	44,831	35,049	37,730	(*)	(*)	-	-	56,397	51,618
$2,000 under $4,000	20,388	63,734	14,657	40,400	15,842	58,610	27,555	143,095	58,458	44,758
$4,000 under $6,000	21,104	103,739	19,277	81,608					31,693	28,507
$6,000 under $8,000	31,049	216,496	28,672	184,746	18,142	125,511			92,176	81,879
$8,000 under $10,000	22,642	204,053	22,262	197,005	16,122	144,367	15,889	141,835	64,108	63,790
$10,000 under $15,000	41,053	488,586	39,052	445,433	38,758	460,601	37,076	424,101	162,845	161,699
$15,000 under $20,000	13,881	233,446	13,353	212,068	13,376	225,090	12,899	205,375	49,541	49,277
$20,000 under $25,000	3,155	69,540	2,616	48,885	2,875	63,178	2,564	47,963	10,616	10,368
$25,000 under $30,000	695	19,422	633	12,899	550	15,220	488	9,480	1,904	1,616
$30,000 under $50,000	1,254	47,324	984	24,026	1,232	46,341	984	24,026	4,374	4,307
$50,000 under $100,000	738	49,715	490	18,901	699	47,100	480	18,424	3,022	2,828
$100,000 under $200,000	66	8,486	45	1,684	63	8,092	42	1,682	253	235
$200,000 or more	23	8,650	19	1,092	18	6,963	17	1,075	69	60
Returns under $5,000	74,278	[1]166,707	62,933	127,652	16,289	[1]56,074	10,358	32,802	137,853	117,781
Returns $5,000 under $10,000	61,816	463,934	57,306	413,871	34,424	270,807	33,408	252,163	166,482	154,274
Returns $10,000 under $15,000	41,053	488,586	39,052	445,433	38,758	460,601	37,076	424,101	162,845	161,699
Returns $15,000 or more	19,812	436,583	18,140	319,555	18,813	411,983	17,474	308,026	69,779	68,691

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation: Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
YORK, PENNSYLVANIA												
Total	106,359	670,105	91,060	12,567	104,677	142,602	113,258	860,661	103,346	708,904	47,168	151,760
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	16,980	18,435	(*)	(*)	15,298	2,904	19,963	22,547	14,542	16,637	13,517	22,359
$2,000 under $4,000							24,143	111,538	21,710	95,089		
$4,000 under $6,000	17,430	51,413	15,749	594	17,430	8,759						
$6,000 under $8,000	19,189	88,826	17,507	1,449	19,189	16,706	18,515	129,267	17,975	122,607	13,926	36,193
$8,000 under $10,000	18,982	106,171	18,982	1,730	18,982	19,272	18,575	171,467	18,575	141,935		
$10,000 under $15,000	21,167	184,416	21,167	3,335	21,167	36,859	20,283	230,334	18,929	173,676	13,001	56,658
$15,000 under $20,000	7,827	99,598	7,827	1,924	7,827	21,123	7,475	110,024	7,395	86,830	4,556	23,194
$20,000 under $25,000	2,545	43,333	2,545	939	2,545	10,296	2,236	39,002	2,178	28,801	1,570	10,201
$25,000 under $30,000	880	19,549	880	477	880	5,249	696	15,130	696	14,001	203	1,129
$30,000 under $50,000	937	29,164	937	777	937	8,541	624	19,167	601	17,285	358	1,882
$50,000 under $100,000	346	18,757	346	670	346	7,353	250	8,246	249	8,165	21	81
$100,000 under $200,000	63	6,587	63	310	63	3,369	46	2,846	44	2,824	6	22
$200,000 or more	13	3,856	13	192	13	2,171	9	354	9	354	1	1
Returns under $5,000	22,265	30,462	8,648	274	20,583	4,886	30,722	56,277	22,868	43,766	9,787	12,511
Returns $5,000 under $10,000	50,316	234,383	48,634	3,670	50,316	42,755	50,917	379,282	50,377	333,201	17,665	46,081
Returns $10,000 under $15,000	21,167	184,416	21,167	3,335	21,167	36,859	20,283	230,334	18,929	173,676	13,001	56,658
Returns $15,000 or more	12,611	220,844	12,611	5,290	12,611	58,101	11,336	194,767	11,172	158,259	6,715	36,509
YOUNGSTOWN-WARREN, OHIO												
Total	173,094	1,038,955	141,378	19,941	173,021	223,504	176,743	1,298,305	131,150	999,730	79,857	298,573
No adjusted gross income	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Under $2,000	22,620	9,068	9,718	196	22,620	1,303	35,049	37,838	20,711	22,522	14,338	15,316
$2,000 under $4,000	14,814	18,980			14,814	2,901	14,657	40,400	9,878	25,386	6,372	15,014
$4,000 under $6,000	21,104	69,123	20,945	1,022	21,104	12,411	19,277	81,822	9,718	44,276	11,152	37,545
$6,000 under $8,000	31,049	131,310	27,525	2,141	31,049	24,378	28,355	184,435	18,796	118,483	12,746	65,951
$8,000 under $10,000	22,642	137,039	22,326	2,356	22,642	26,034	22,189	196,160	17,410	149,844	8,283	46,316
$10,000 under $15,000	41,053	327,653	41,053	5,784	40,980	63,650	39,052	445,231	37,255	379,792	16,808	65,439
$15,000 under $20,000	13,881	177,250	13,881	3,452	13,881	37,999	13,353	211,308	13,089	168,035	8,222	43,274
$20,000 under $25,000	3,155	56,348	3,155	1,221	3,155	13,424	2,564	48,709	2,564	41,726	1,113	6,982
$25,000 under $30,000	695	16,614	695	435	695	4,791	633	12,813	632	12,762	148	51
$30,000 under $50,000	1,254	38,697	1,253	1,061	1,254	11,664	772	18,142	606	16,765	198	1,377
$50,000 under $100,000	738	42,236	738	1,545	738	16,968	469	18,695	437	17,446	149	1,250
$100,000 under $200,000	66	7,089	66	326	66	3,561	36	1,661	34	1,635	9	25
$200,000 or more	23	7,548	23	402	23	4,420	16	1,059	16	1,028	2	31
Returns under $5,000	50,413	64,901	22,538	671	50,413	10,546	62,932	127,973	37,125	76,287	28,993	51,685
Returns $5,000 under $10,000	61,816	300,618	57,976	5,044	61,816	56,482	56,916	412,713	39,392	284,255	24,215	128,458
Returns $10,000 under $15,000	41,053	327,653	41,053	5,784	40,980	63,650	39,052	445,231	37,255	379,792	16,808	65,439
Returns $15,000 or more	19,812	345,782	19,811	8,443	19,812	92,827	17,843	312,386	17,378	259,396	9,841	52,990

Footnotes at end of table.

Table 5.7—ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns—Money amounts in thousand of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NEW YORK-NORTHEASTERN NEW JERSEY										
Total	6,582,510	[1]61,647,407	5,908,936	49,140,655	3,237,688	[1]45,109,341	2,936,517	35,807,886	17,047,705	16,068,525
No adjusted gross income	29,950	[2]168,145	16,201	117,265	11,396	[2]132,524	8,118	86,789	60,460	54,387
Under $2,000	1,074,971	1,122,952	925,476	926,093	67,386	87,292	42,749	62,011	1,485,128	1,329,893
$2,000 under $4,000	942,107	2,771,026	776,969	2,145,983	171,003	527,651	111,053	300,054	1,797,375	1,517,841
$4,000 under $6,000	876,784	4,401,237	778,305	3,728,762	289,637	1,470,124	246,884	1,183,346	1,973,912	1,813,023
$6,000 under $8,000	758,585	5,318,979	689,329	4,711,092	361,798	2,559,392	316,519	2,184,330	2,029,206	1,949,805
$8,000 under $10,000	708,400	6,358,106	666,693	5,726,153	461,635	4,154,561	435,002	3,748,438	2,139,472	2,060,261
$10,000 under $15,000	1,209,530	14,789,314	1,159,157	13,467,222	985,391	12,136,881	950,518	11,177,737	4,057,099	3,956,486
$15,000 under $20,000	514,076	8,751,731	489,163	7,763,302	465,282	7,930,650	446,861	7,148,113	1,801,782	1,758,596
$20,000 under $25,000	192,514	4,252,258	177,593	3,520,278	176,482	3,898,808	166,124	3,324,066	684,737	665,560
$25,000 under $30,000	88,717	2,413,489	78,377	1,779,989	79,593	2,167,153	71,655	1,651,517	320,286	307,910
$30,000 under $50,000	118,696	4,475,270	99,466	2,769,145	107,376	4,049,897	92,317	2,608,016	443,075	419,798
$50,000 under $100,000	51,173	3,398,857	39,577	1,628,706	45,953	3,047,678	37,077	1,537,139	193,259	179,708
$100,000 under $200,000	12,550	1,668,204	9,434	588,619	10,997	1,462,960	8,746	551,400	46,069	41,407
$200,000 or more	4,457	2,094,129	3,196	268,046	3,759	1,748,818	2,894	244,930	15,845	13,850
Returns under $5,000	2,450,058	[1]5,542,500	2,067,607	4,670,073	367,367	[1]1,011,956	253,401	833,293	4,208,799	3,687,838
Returns $5,000 under $10,000	1,940,739	14,261,652	1,785,366	12,685,274	995,488	7,654,540	906,924	6,731,675	5,266,754	5,037,372
Returns $10,000 under $15,000	1,209,530	14,789,314	1,159,157	13,467,222	985,391	12,136,881	950,518	11,177,737	4,057,099	3,956,486
Returns $15,000 or more	982,183	27,053,937	896,806	18,318,084	889,442	24,305,960	825,674	17,065,178	3,505,053	3,386,829
CHICAGO, ILLINOIS-NORTHWESTERN INDIANA										
Total	3,044,313	[1]28,092,390	2,777,503	23,711,649	1,551,967	[1]21,070,867	1,427,355	17,835,688	8,133,515	7,749,567
No adjusted gross income	15,589	[2]48,424	5,983	28,909	4,166	[2]36,190	2,558	21,226	32,145	26,289
Under $2,000	511,314	533,192	453,463	441,822	41,022	54,980	25,307	27,989	675,661	608,320
$2,000 under $4,000	379,492	1,147,926	320,398	916,625	71,449	227,115	48,190	138,866	736,253	630,061
$4,000 under $6,000	373,068	1,860,954	345,019	1,664,970	104,261	537,821	88,018	431,825	815,331	754,011
$6,000 under $8,000	319,731	2,237,881	287,864	1,971,611	124,685	881,122	107,987	735,555	754,956	713,414
$8,000 under $10,000	323,516	2,902,183	303,359	2,655,093	205,377	1,855,775	196,666	1,730,654	998,293	967,172
$10,000 under $15,000	658,197	8,079,181	635,147	7,584,483	568,440	7,012,491	553,034	6,667,467	2,375,254	2,344,817
$15,000 under $20,000	280,231	4,773,492	269,089	4,391,338	262,376	4,468,421	256,055	4,198,983	1,044,038	1,028,722
$20,000 under $25,000	84,567	1,863,866	76,842	1,549,867	79,073	1,743,571	72,929	1,479,650	313,253	304,180
$25,000 under $30,000	33,768	917,930	28,582	676,527	31,056	844,226	27,218	648,331	130,269	126,621
$30,000 under $50,000	41,290	1,542,449	33,733	976,589	38,681	1,446,320	32,349	940,188	165,217	159,416
$50,000 under $100,000	18,400	1,217,908	14,160	601,191	16,828	1,114,877	13,444	574,912	73,828	69,642
$100,000 under $200,000	3,985	529,324	2,965	187,744	3,553	470,746	2,772	178,655	14,847	13,336
$200,000 or more	1,165	534,528	899	64,880	1,000	449,592	828	61,387	4,170	3,566
Returns under $5,000	1,103,739	[1]2,528,437	958,851	2,159,200	156,407	[1]427,651	105,767	311,736	1,852,696	1,633,524
Returns $5,000 under $10,000	818,971	6,105,275	757,235	5,519,829	394,553	3,092,973	362,959	2,774,379	2,159,943	2,065,743
Returns $10,000 under $15,000	658,197	8,079,181	635,147	7,584,483	568,440	7,012,491	553,034	6,667,467	2,375,254	2,344,817
Returns $15,000 or more	463,406	11,379,497	426,270	8,448,135	432,567	10,537,753	405,595	8,082,104	1,745,622	1,705,483

Adjusted gross income classes	Taxable income		Surcharge		Income tax after credits		Form W-2, Wage and Tax Statement—Wages and other compensation					
							Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
NEW YORK-NORTHEASTERN NEW JERSEY												
Total	5,740,935	40,195,961	4,841,310	874,564	5,706,315	9,764,226	5,772,753	48,098,503	4,226,713	36,630,894	2,739,538	14,114,655
No adjusted gross income	-	-	-	-	-	-	17,455	115,525	11,677	95,258	10,100	20,268
Under $2,000	436,735	203,603	32,771	121	428,206	28,373	893,522	875,182	490,146	473,323	407,071	401,859
$2,000 under $4,000	810,519	1,216,760	556,772	13,604	799,427	195,808	737,548	2,021,177	399,083	1,075,514	354,501	945,664
$4,000 under $6,000	844,972	2,443,827	690,393	35,402	833,698	427,715	758,231	3,617,576	426,289	2,001,265	368,435	1,616,312
$6,000 under $8,000	752,258	3,174,621	693,043	50,594	750,544	590,126	681,902	4,677,589	471,541	3,031,926	310,016	1,645,654
$8,000 under $10,000	707,998	3,925,771	688,956	67,151	707,841	751,512	655,903	5,603,447	554,304	4,371,574	247,886	1,231,873
$10,000 under $15,000	1,207,823	9,720,360	1,200,577	176,095	1,206,708	1,942,310	1,148,070	13,269,608	1,040,610	10,678,064	571,608	2,591,543
$15,000 under $20,000	513,784	6,161,710	512,879	119,990	513,774	1,320,918	484,039	7,674,007	460,501	6,105,383	281,389	1,568,629
$20,000 under $25,000	192,175	3,089,831	192,031	65,119	191,741	714,730	174,819	3,462,570	165,664	2,777,816	100,965	3,192,078
$25,000 under $30,000	88,700	1,779,427	88,372	40,561	88,621	445,698	76,564	1,739,323	72,199	1,449,266	35,517	290,059
$30,000 under $50,000	118,240	3,316,524	117,865	87,613	118,087	962,347	95,852	2,709,213	89,009	2,394,479	38,053	314,735
$50,000 under $100,000	50,893	2,519,501	50,843	88,048	50,858	964,478	37,695	1,562,248	35,257	1,445,317	11,456	116,937
$100,000 under $200,000	12,460	1,202,292	12,436	53,862	12,443	588,410	8,569	548,235	7,959	515,807	2,081	172,132
$200,000 or more	4,378	1,441,734	4,372	76,404	4,367	831,801	2,587	222,812	2,474	215,902	460	6,912
Returns under $5,000	1,630,524	2,368,106	882,918	26,858	1,604,404	387,319	1,985,941	4,429,464	1,075,927	2,352,165	949,705	2,077,300
Returns $5,000 under $10,000	1,921,958	8,596,478	1,779,017	140,015	1,915,312	1,606,216	1,758,620	12,481,020	1,277,113	8,696,694	748,304	3,784,327
Returns $10,000 under $15,000	1,207,823	9,720,360	1,200,577	176,095	1,206,708	1,942,310	1,148,070	13,269,608	1,040,610	10,678,064	571,608	2,591,543
Returns $15,000 or more	980,630	19,511,019	978,798	531,594	979,891	5,828,381	880,122	17,918,406	833,063	14,930,968	469,921	5,661,477
CHICAGO, ILLINOIS-NORTHWESTERN INDIANA												
Total	2,696,524	19,318,784	2,301,662	409,087	2,676,141	4,545,729	2,742,104	23,417,758	2,098,508	18,367,464	1,310,392	5,050,301
No adjusted gross income	-	-	-	-	-	-	4,281	22,132	3,677	21,025	833	1,108
Under $2,000	231,288	111,019	16,134	32	229,361	15,859	446,314	427,801	263,345	257,813	184,741	169,988
$2,000 under $4,000	338,863	529,355	239,933	6,204	322,315	85,534	310,119	890,988	163,891	456,037	161,152	434,951
$4,000 under $6,000	364,852	1,107,386	315,269	16,333	363,008	196,464	340,200	1,631,441	197,386	908,640	172,597	722,801
$6,000 under $8,000	317,294	1,471,611	297,670	24,645	317,271	279,462	287,470	1,961,318	200,937	1,302,000	124,716	659,318
$8,000 under $10,000	323,374	1,891,733	314,083	34,324	323,371	365,039	299,243	2,600,984	256,723	2,114,528	111,009	486,456
$10,000 under $15,000	658,112	5,481,133	656,679	99,421	658,091	1,095,662	632,261	7,541,355	602,995	6,354,389	304,395	1,186,968
$15,000 under $20,000	280,034	3,481,564	279,619	67,956	280,029	748,744	267,682	4,353,503	260,939	3,439,266	178,358	914,239
$20,000 under $25,000	84,221	1,409,100	83,976	29,904	84,220	329,002	76,013	1,526,677	73,629	1,238,739	43,922	287,940
$25,000 under $30,000	33,742	712,031	33,742	16,467	33,741	180,510	28,507	678,129	26,882	575,923	15,245	102,206
$30,000 under $50,000	41,253	1,226,845	41,088	32,945	41,250	362,328	32,973	961,699	31,781	905,404	9,766	56,296
$50,000 under $100,000	18,366	1,012,927	18,351	36,885	18,363	404,941	13,550	585,709	12,944	564,019	3,081	21,690
$100,000 under $200,000	3,971	441,215	3,965	20,546	3,968	225,234	2,689	175,739	2,599	170,906	459	4,832
$200,000 or more	1,154	442,865	1,153	23,425	1,153	256,950	802	60,283	780	58,775	118	1,508
Returns under $5,000	759,436	1,161,203	414,003	14,045	739,117	193,627	936,508	2,090,449	532,205	1,151,779	432,553	938,670
Returns $5,000 under $10,000	816,235	3,949,901	769,086	67,492	816,209	748,730	751,119	5,444,214	553,754	3,908,262	322,495	1,535,952
Returns $10,000 under $15,000	658,112	5,481,133	656,679	99,421	658,091	1,095,662	632,261	7,541,355	602,995	6,354,389	304,395	1,186,968
Returns $15,000 or more	462,741	8,726,545	461,894	228,126	462,724	2,507,710	422,216	8,341,740	409,554	6,953,034	250,949	1,388,711

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

Table 5.8—NUMBER OF RETURNS, NUMBER OF EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

125 largest standard metropolitan statistical areas	Number of returns	Exemptions						Number of returns by number of exemptions *other* than age or blindness	
		Total	For taxpayers	For age 65 or over		Taxpayers' dependents		All returns	
				Number of returns	Number of exemptions	Number of returns	Number of exemptions	Total	One
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	45,794,918	121,819,559	70,421,402	4,178,705	5,372,774	19,608,753	45,930,160	45,794,918	17,876,132
Akron, Ohio	244,100	653,917	381,945	27,866	35,357	101,254	236,425	244,100	94,942
Albany-Schenectady-Troy, New York	255,821	686,918	387,403	34,257	43,040	99,051	254,658	255,821	108,563
Albuquerque, New Mexico	157,322	438,191	250,838	13,490	19,432	73,879	167,921	157,322	61,327
Allentown-Bethlehem-Easton, Pennsylvania and New Jersey	183,982	472,269	286,444	13,016	18,203	75,812	165,938	183,982	72,037
Anaheim-Santa Ana-Garden Grove, California	513,273	1,478,028	829,223	37,300	47,946	260,794	599,106	513,273	159,531
Atlanta, Georgia	542,590	1,468,119	826,944	39,613	49,231	274,166	591,388	542,590	187,134
Augusta, Georgia and South Carolina	79,541	232,859	123,558	(*)	(*)	37,103	106,555	79,541	30,769
Austin, Texas	97,476	273,458	152,937	(*)	(*)	47,106	112,977	97,476	35,540
Bakersfield, California	89,399	257,332	148,516	(*)	(*)	38,899	102,848	89,399	26,658
Baltimore, Maryland	766,199	2,084,283	1,168,386	54,991	62,548	369,165	852,160	766,199	273,304
Baton Rouge, Louisiana	92,552	255,806	140,788	(*)	(*)	41,190	106,445	92,552	38,337
Beaumont-Port Arthur-Orange, Texas	127,434	313,115	198,582	9,794	13,074	42,609	101,459	127,434	51,877
Binghamton, New York and Pennsylvania	111,844	294,454	171,648	9,206	10,540	48,157	110,595	111,844	43,214
Birmingham, Alabama	233,847	652,549	375,310	16,205	22,571	110,556	254,526	233,847	76,106
Boston, Massachusetts	1,028,433	2,577,269	1,499,710	105,989	138,242	380,954	936,964	1,028,433	491,613
Bridgeport, Connecticut	154,462	435,367	242,128	19,410	25,592	75,896	167,475	154,462	48,141
Buffalo, New York	441,077	1,216,132	681,932	38,707	47,457	199,366	486,538	441,077	173,673
Canton, Ohio	140,542	378,817	214,145	12,614	15,643	57,855	149,029	140,542	61,472
Charleston, South Carolina	87,093	231,652	132,008	11,963	14,411	32,654	85,223	87,093	39,023
Charleston, West Virginia	77,651	211,549	121,989	(*)	(*)	38,484	80,758	77,651	29,133
Charlotte, North Carolina	121,406	326,589	187,518	(*)	(*)	52,567	129,732	121,406	47,223
Chattanooga, Tennessee and Georgia	120,060	339,592	197,102	(*)	(*)	61,567	133,357	120,060	32,592
Chicago, Illinois	2,827,115	7,507,446	4,269,047	294,197	361,304	1,172,902	2,873,416	2,827,115	1,165,901
Cincinnati, Ohio, Kentucky and Indiana	518,542	1,446,227	810,752	49,013	64,803	223,572	570,645	518,542	197,965
Cleveland, Ohio	736,551	1,915,709	1,112,289	47,042	62,689	302,935	740,146	736,551	308,179
Columbia, South Carolina	92,128	272,210	140,683	(*)	(*)	44,525	125,716	92,128	37,976
Columbus, Georgia and Alabama	59,464	165,894	98,183	(*)	(*)	31,648	67,069	59,464	15,922
Columbus, Ohio	334,231	864,534	507,502	23,003	26,071	140,792	330,814	334,231	129,959
Corpus Christi, Texas	84,106	252,407	136,899	(*)	(*)	40,952	106,720	84,106	29,273
Dallas, Texas	551,504	1,556,019	878,138	35,784	44,999	265,166	629,521	551,504	182,036
Davenport-Rock Island-Moline, Iowa and Illinois	134,111	352,149	199,453	19,987	25,273	48,569	126,827	134,111	62,094
Dayton, Ohio	333,392	863,280	515,242	25,530	30,468	143,908	317,426	333,392	129,951
Denver, Colorado	447,452	1,206,667	705,336	53,819	70,577	189,105	428,915	447,452	164,117
Des Moines, Iowa	106,941	274,992	162,240	(*)	(*)	37,707	106,268	106,941	51,016
Detroit, Michigan	1,606,451	4,188,680	2,461,610	105,822	145,674	658,013	1,580,822	1,606,451	668,739
Duluth-Superior, Minnesota and Wisconsin	87,101	246,341	134,382	8,666	10,984	32,751	100,975	87,101	37,786
El Paso, Texas	114,614	318,889	178,462	(*)	(*)	53,726	132,372	114,614	37,155
Erie, Pennsylvania	102,203	307,766	158,190	(*)	(*)	57,085	147,048	102,203	37,435
Evansville, Indiana and Kentucky	81,997	222,872	130,535	(*)	(*)	36,292	85,940	81,997	30,100
Flint, Michigan	208,054	611,612	331,243	13,162	18,986	102,360	261,379	208,054	71,056
Fort Lauderdale-Hollywood, Florida	244,758	638,488	384,882	55,443	82,456	87,548	169,426	244,758	82,873
Fort Wayne, Indiana	103,362	256,244	151,433	12,562	16,480	40,853	88,331	103,362	48,331
Fort Worth, Texas	280,780	767,489	451,706	22,793	34,500	136,755	279,067	280,780	79,244
Fresno, California	161,487	459,316	258,255	17,656	24,190	76,574	176,870	161,487	52,800
Gary-Hammond-East Chicago, Indiana	217,198	626,069	345,529	16,599	18,964	100,507	261,575	217,198	74,190
Grand Rapids, Michigan	208,158	578,357	325,710	15,168	16,847	89,217	235,448	208,158	84,293
Greensboro-High Point, North Carolina	236,279	593,577	352,449	12,221	15,819	104,681	224,469	236,279	92,857
Greenville, South Carolina	107,386	289,641	157,525	(*)	(*)	51,800	124,239	107,386	43,770
Harrisburg, Pennsylvania	151,681	369,338	229,750	14,171	20,310	57,866	119,267	151,681	65,179
Hartford, Connecticut	259,745	617,086	387,980	20,865	29,712	91,500	197,577	259,745	121,680
Honolulu, Hawaii	220,925	567,407	326,550	11,627	12,941	93,472	227,916	220,925	101,129
Houston, Texas	691,912	1,915,700	1,093,017	52,088	69,491	326,261	751,196	691,912	241,716
Huntington-Ashland, West Virginia, Kentucky, and Ohio	76,397	229,785	129,674	(*)	(*)	37,005	91,687	76,397	22,718
Indianapolis, Indiana	423,227	1,076,187	634,458	38,364	49,792	168,134	391,607	423,227	183,274
Jackson, Mississippi	83,783	232,424	129,312	(*)	(*)	44,959	93,684	83,783	25,450
Jacksonville, Florida	178,119	489,721	276,877	12,020	18,923	74,947	193,921	178,119	64,513
Jersey City, New Jersey	210,601	520,207	305,474	21,578	25,514	84,735	189,011	210,601	89,350
Johnstown, Pennsylvania	84,199	216,776	133,549	(*)	(*)	32,662	73,730	84,199	34,849
Kansas City, Missouri and Kansas	477,530	1,285,453	751,991	47,454	58,466	196,347	474,672	477,530	182,902
Knoxville, Tennessee	130,666	341,447	211,982	(*)	(*)	60,444	121,097	130,666	43,708
Lancaster, Pennsylvania	119,464	319,552	185,033	12,928	15,606	56,659	118,913	119,464	41,916
Lansing, Michigan	118,204	318,061	188,883	8,981	11,018	45,332	117,987	118,204	44,888
Little Rock-North Little Rock, Arkansas	119,808	322,949	186,619	9,909	12,573	58,477	123,757	119,808	40,002
Lorain-Elyria, Ohio	91,143	251,398	143,120	(*)	(*)	41,794	99,813	91,143	34,385
Los Angeles-Long Beach, California	2,778,582	7,182,082	4,206,625	218,888	287,957	1,167,872	2,684,550	2,778,582	1,108,481
Louisville, Kentucky and Indiana	317,161	888,388	497,632	27,596	33,333	143,111	357,044	317,161	116,426
Madison, Wisconsin	115,553	300,387	176,225	(*)	(*)	47,245	118,537	115,553	51,971
Memphis, Tennessee and Arkansas	230,683	628,996	351,605	15,864	19,227	104,235	258,164	230,683	86,141
Miami, Florida	475,908	1,242,246	748,473	54,519	73,406	208,648	418,311	475,908	159,216
Milwaukee, Wisconsin	547,060	1,428,011	838,076	65,702	85,387	198,006	503,621	547,060	232,427
Minneapolis-St. Paul, Minnesota	688,244	1,803,958	1,052,181	66,415	85,312	277,513	666,283	688,244	295,471
Mobile, Alabama	122,791	383,258	202,115	(*)	(*)	69,295	173,040	122,791	32,657
Nashville, Tennessee	192,959	512,347	312,626	18,164	21,490	94,345	171,611	192,959	54,890
New Haven, Connecticut	134,920	355,811	204,692	13,841	23,287	50,825	127,832	134,920	56,895
New Orleans, Louisiana	312,637	841,295	482,387	21,223	27,211	143,456	331,479	312,637	114,335
New York, New York	4,791,444	12,281,353	7,134,669	571,511	706,420	2,002,198	4,422,800	4,791,444	1,999,286
Newark, New Jersey	721,366	1,958,905	1,108,538	90,088	115,688	310,322	734,635	721,366	275,593
Newport News-Hampton, Virginia	102,797	279,089	164,466	(*)	(*)	49,780	109,995	102,797	31,541
Norfolk-Portsmouth, Virginia	217,417	632,668	359,191	12,397	16,597	110,875	256,169	217,417	64,643
Oklahoma City, Oklahoma	210,622	591,469	338,528	13,252	16,034	107,081	236,905	210,622	68,307

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

Table 5.8—NUMBER OF RETURNS, NUMBER OF EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

125 largest standard metropolitan statistical areas	Number of returns	Exemptions						Number of returns by number of exemptions *other* than age or blindness	
		Total	For taxpayers	For age 65 or over		Taxpayers' dependents		All returns	
				Number of returns	Number of exemptions	Number of returns	Number of exemptions	Total	One
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Omaha, Nebraska and Iowa	209,863	560,180	329,932	25,124	34,004	79,019	196,163	209,863	78,868
Orlando, Florida	129,637	378,450	206,106	11,466	15,694	57,276	156,650	129,637	49,572
Paterson-Clifton-Passaic, New Jersey	573,746	1,507,569	863,283	70,030	95,027	257,600	548,580	573,746	217,182
Pensacola, Florida	77,439	204,740	121,534	(*)	(*)	34,070	79,752	77,439	28,195
Peoria, Illinois	132,857	371,943	209,065	17,415	23,605	58,903	139,273	132,857	50,191
Philadelphia, Pennsylvania and New Jersey	1,758,086	4,532,894	2,647,566	145,376	171,836	722,065	1,708,068	1,758,086	739,123
Phoenix, Arizona	346,811	900,331	539,949	28,789	35,578	143,825	324,779	346,811	137,064
Pittsburgh, Pennsylvania	859,053	2,319,348	1,342,663	79,452	99,854	358,250	874,967	859,053	332,343
Portland, Oregon and Washington	386,117	974,773	595,921	47,174	62,647	141,337	314,348	386,117	160,274
Providence-Pawtucket-Warwick, Rhode Island and Massachusetts	324,510	849,682	472,614	31,854	41,888	125,824	333,036	324,510	151,383
Reading, Pennsylvania	107,617	258,253	164,342	9,868	15,770	43,291	78,141	107,617	43,374
Richmond, Virginia	184,570	459,908	285,110	12,778	16,835	76,489	157,882	184,570	66,281
Rochester, New York	325,321	832,613	493,480	31,451	41,338	118,553	297,792	325,321	145,107
Rockford, Illinois	93,051	241,323	147,027	(*)	(*)	36,152	84,988	93,051	38,394
Sacramento, California	256,444	681,489	406,153	13,214	17,151	111,338	258,057	256,444	96,291
St. Louis, Missouri and Illinois	849,422	2,472,829	1,355,884	77,928	103,556	396,082	1,012,613	849,422	284,056
Salt Lake City, Utah	171,312	492,504	269,446	12,870	15,693	75,164	206,829	171,312	65,689
San Antonio, Texas	272,060	773,825	431,012	12,472	15,794	131,492	327,018	272,060	85,000
San Bernardino-Riverside-Ontario, California	385,628	1,112,915	615,100	42,768	56,296	177,553	441,498	385,628	133,180
San Diego, California	486,594	1,415,465	780,751	42,246	56,786	230,340	577,770	486,594	155,060
San Francisco-Oakland, California	1,321,194	3,231,583	1,981,764	116,055	141,403	514,119	1,106,380	1,321,194	571,779
San Jose, California	371,801	1,062,568	595,126	22,907	30,580	186,274	433,450	371,801	122,743
Scranton, Pennsylvania	67,822	155,615	96,713	(*)	(*)	25,333	51,320	67,822	33,083
Seattle-Everett, Washington	573,085	1,456,948	891,224	39,059	53,602	235,444	512,122	573,085	217,563
Shreveport, Louisiana	79,886	232,102	131,141	(*)	(*)	41,887	96,396	79,886	23,486
South Bend, Indiana	106,660	273,158	163,851	10,764	13,494	40,938	95,813	106,660	44,431
Spokane, Washington	110,482	300,590	180,245	14,028	17,838	48,057	102,507	110,482	36,635
Springfield-Chicopee-Holyoke, Massachusetts and Connecticut	167,872	429,146	255,138	21,306	26,278	64,290	147,719	167,872	71,768
Stockton, California	108,180	324,933	180,267	17,944	25,711	50,079	118,955	108,180	28,749
Syracuse, New York	228,574	630,208	346,425	22,648	27,153	101,125	256,627	228,574	93,216
Tacoma, Washington	135,927	378,101	219,645	8,991	11,377	60,895	147,068	135,927	48,448
Tampa-St. Petersburg, Florida	373,603	1,055,235	594,375	71,793	101,340	153,214	358,972	373,603	128,223
Toledo, Ohio and Michigan	266,791	728,945	422,945	19,447	27,327	117,866	278,673	266,791	97,163
Trenton, New Jersey	129,169	315,819	190,047	13,511	19,237	44,514	106,525	129,169	56,437
Tucson, Arizona	115,335	350,147	194,063	11,724	16,154	54,646	139,930	115,335	31,440
Tulsa, Oklahoma	185,247	535,334	308,216	14,724	18,353	87,185	208,764	185,247	55,545
Utica-Rome, New York	107,997	338,516	182,775	11,838	13,215	60,003	142,526	107,997	27,462
Washington, D. C., Maryland, and Virginia	1,047,328	2,754,450	1,600,792	70,485	89,185	465,209	1,058,469	1,047,328	416,285
West Palm Beach, Florida	107,142	257,986	157,612	15,967	23,870	31,674	76,503	107,142	54,199
Wichita, Kansas	160,089	438,910	259,891	8,814	11,844	71,258	167,175	160,089	54,472
Wilkes-Barre-Hazleton, Pennsylvania	140,865	375,044	214,052	9,170	14,596	61,584	146,396	140,865	58,125
Wilmington, Delaware, Maryland, and New Jersey	183,482	443,247	273,335	13,560	16,492	66,460	153,417	133,482	84,043
Worcester, Massachusetts	119,353	310,218	184,418	23,022	28,970	45,584	96,622	119,353	50,890
York, Pennsylvania	125,567	338,198	208,303	12,839	21,506	50,582	108,389	125,567	40,527
Youngstown-Warren, Ohio	196,959	536,959	306,836	28,327	34,514	84,094	195,609	196,959	71,749
Standard Consolidated Areas:									
New York-Northeastern New Jersey	6,582,510	17,047,705	9,848,202	767,832	960,785	2,782,243	6,220,323	6,532,510	2,699,289
Chicago, Illinois-Northwestern Indiana	3,044,313	8,133,515	4,614,576	310,796	380,268	1,273,409	3,134,991	3,044,313	1,240,091

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

Table 5.8—NUMBER OF RETURNS, NUMBER OF EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

125 largest standard metropolitan statistical areas	Number of returns by number of exemptions *other* than age or blindness—Continued											
	All returns—Continued					Joint returns						
	Two	Three	Four	Five	Six or more	Total	One	Two	Three	Four	Five	Six or more
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Total	10,112,549	5,643,528	5,490,632	3,428,605	3,243,472	24,454,707	8,695	8,246,248	4,818,646	5,038,115	3,233,799	3,109,204
Akron, Ohio	53,333	29,417	30,587	20,733	15,088	136,252	-	47,904	28,714	27,083	19,140	13,411
Albany-Schenectady-Troy, New York	58,130	17,689	29,853	21,300	20,286	131,863	(*)	48,207	15,807	26,153	21,129	20,285
Albuquerque, New Mexico	24,575	26,572	18,117	15,524	11,207	93,516	-	22,116	26,572	18,097	15,524	11,207
Allentown-Bethlehem-Easton, Pennsylvania and New Jersey	41,715	23,422	22,629	16,097	8,082	100,780	-	34,451	22,885	22,628	12,734	8,082
Anaheim-Santa Ana-Garden Grove, California	114,107	76,647	79,865	43,145	39,978	315,745	-	92,754	68,462	74,095	42,965	37,469
Atlanta, Georgia	114,318	84,613	78,849	48,831	28,845	280,845	-	79,365	63,417	68,734	43,652	25,677
Augusta, Georgia and South Carolina	13,255	7,107	12,245	7,388	8,777	44,017	-	11,669	7,107	10,660	(*)	8,777
Austin, Texas	17,397	14,609	11,991	10,295	7,644	51,863	-	13,031	10,913	9,980	10,295	7,644
Bakersfield, California	23,985	15,002	7,880	(*)	10,096	59,117	-	23,842	13,262	7,880	(*)	8,355
Baltimore, Maryland	165,615	113,787	97,119	57,389	58,985	402,177	-	123,720	90,110	88,696	49,142	50,509
Baton Rouge, Louisiana	16,525	12,824	9,182	(*)	8,264	46,384	-	11,173	10,599	9,138	7,212	8,262
Beaumont-Port Arthur-Orange, Texas	35,276	12,607	9,116	11,124	7,434	71,148	-	32,948	12,390	9,062	9,325	7,423
Binghamton, New York and Pennsylvania	25,547	12,925	15,176	9,092	5,890	59,734	-	20,473	11,184	13,300	8,887	5,890
Birmingham, Alabama	54,560	33,802	33,949	18,657	16,773	141,463	-	47,185	31,833	30,481	18,515	13,449
Boston, Massachusetts	193,697	99,775	94,113	83,338	65,897	467,800	-	155,865	81,383	88,766	78,535	63,251
Bridgeport, Connecticut	44,153	16,462	25,099	9,785	10,822	87,666	-	30,425	13,097	23,590	9,785	10,769
Buffalo, New York	84,540	48,383	56,708	40,513	37,260	242,501	(*)	68,013	46,174	54,458	36,807	35,378
Canton, Ohio	21,691	17,333	17,430	12,113	10,503	73,603	-	21,215	14,137	17,418	10,520	10,313
Charleston, South Carolina	15,416	7,829	10,987	7,334	6,504	44,915	-	15,416	7,265	8,396	7,334	6,504
Charleston, West Virginia	12,400	10,142	16,897	(*)	3,276	44,338	-	10,034	10,142	15,083	(*)	(*)
Charlotte, North Carolina	27,362	14,513	15,366	8,232	8,710	64,337	-	21,616	12,737	15,360	5,914	8,710
Chattanooga, Tennessee and Georgia	32,532	17,838	21,332	7,312	8,454	77,042	-	25,901	16,198	19,177	7,312	8,454
Chicago, Illinois	601,510	315,009	318,471	204,987	221,237	1,423,636	-	483,028	257,657	283,489	189,349	210,113
Cincinnati, Ohio, Kentucky and Indiana	113,915	65,789	58,922	30,689	51,262	292,210	-	97,005	59,710	53,758	30,631	51,106
Cleveland, Ohio	155,590	81,506	76,212	54,168	60,896	373,285	-	125,120	67,688	66,841	52,921	60,715
Columbia, South Carolina	11,615	8,515	8,363	12,609	13,050	48,555	-	9,627	8,515	6,582	12,562	11,269
Columbus, Georgia and Alabama	16,649	7,418	10,576	(*)	(*)	37,135	-	10,310	7,418	10,576	(*)	(*)
Columbus, Ohio	78,691	39,738	40,774	20,871	24,198	173,271	-	63,480	35,010	33,146	19,153	22,482
Corpus Christi, Texas	15,872	10,140	12,888	5,976	9,957	52,793	-	13,881	10,139	12,864	5,953	9,956
Dallas, Texas	126,784	76,948	76,984	40,411	48,341	326,465	-	104,302	65,245	73,307	40,071	43,540
Davenport-Rock Island-Moline, Iowa and Illinois	25,230	14,562	10,471	11,468	10,286	65,342	-	23,448	11,349	8,791	11,468	10,286
Dayton, Ohio	70,260	52,113	35,670	19,467	25,931	181,840	-	59,523	43,110	33,811	19,466	25,930
Denver, Colorado	104,451	54,387	66,927	31,713	25,857	256,177	-	94,220	42,965	61,600	31,690	25,702
Des Moines, Iowa	18,788	6,047	13,256	8,872	8,962	55,299	-	18,218	6,047	13,256	8,862	8,916
Detroit, Michigan	320,202	202,969	183,181	108,446	122,914	851,709	-	276,250	176,963	172,282	104,435	121,779
Duluth-Superior, Minnesota and Wisconsin	16,925	6,970	7,696	(*)	12,387	47,281	-	16,564	5,297	7,696	(*)	12,387
El Paso, Texas	31,185	12,144	16,080	8,204	9,846	63,848	(*)	23,733	11,563	14,109	6,395	6,249
Erie, Pennsylvania	13,076	8,819	19,302	9,748	13,823	55,987	-	7,683	8,819	17,613	9,738	12,134
Evansville, Indiana and Kentucky	18,963	9,665	7,068	8,032	8,169	48,538	-	15,605	9,665	7,067	8,032	8,169
Flint, Michigan	39,364	27,635	29,340	21,299	19,360	121,565	-	34,638	20,936	25,332	21,299	19,360
Fort Lauderdale-Hollywood, Florida	86,328	32,047	25,486	10,323	7,701	141,797	(*)	74,337	24,722	25,282	8,082	7,701
Fort Wayne, Indiana	19,213	11,283	9,748	11,344	3,443	47,904	-	14,178	11,203	7,903	11,344	3,276
Fort Worth, Texas	76,390	51,013	44,732	16,471	12,930	169,330	-	63,185	43,183	36,752	13,280	12,930
Fresno, California	36,567	23,312	18,251	21,245	9,312	91,338	-	28,389	15,893	16,501	21,243	9,312
Gary-Hammond-East Chicago, Indiana	51,738	29,017	24,148	13,175	24,930	128,331	-	42,501	25,781	22,460	12,659	24,930
Grand Rapids, Michigan	36,645	20,027	27,013	18,562	21,618	115,929	-	34,648	18,049	26,298	15,316	21,618
Greensboro-High Point, North Carolina	54,991	30,839	30,436	16,196	10,960	115,637	-	38,741	23,207	28,311	14,421	10,957
Greenville, South Carolina	17,654	14,118	13,218	11,764	6,862	50,139	-	11,816	11,822	9,656	9,983	6,862
Harrisburg, Pennsylvania	34,777	20,652	14,889	7,091	9,093	76,377	-	26,954	18,594	14,655	7,081	9,093
Hartford, Connecticut	51,368	30,106	27,039	19,245	10,307	127,633	-	46,544	27,820	26,562	16,981	9,726
Honolulu, Hawaii	31,309	27,297	25,734	15,892	19,564	105,625	-	26,324	23,274	22,617	15,865	17,545
Houston, Texas	151,465	90,948	105,153	54,705	47,934	402,235	-	125,209	81,693	96,500	51,067	47,766
Huntington-Ashland, West Virginia, Kentucky, and Ohio	17,003	6,600	19,039	(*)	7,249	53,278	-	16,675	6,527	19,039	(*)	7,249
Indianapolis, Indiana	88,986	48,587	38,375	36,172	27,833	209,553	(*)	71,819	44,613	34,994	34,494	21,954
Jackson, Mississippi	20,879	15,660	12,178	(*)	5,871	45,505	-	13,374	12,363	11,803	(*)	4,220
Jacksonville, Florida	46,268	24,684	15,004	9,443	18,207	98,683	-	38,584	20,791	11,658	9,443	18,207
Jersey City, New Jersey	54,933	25,881	19,630	10,471	10,336	94,873	-	36,516	21,104	18,039	8,878	10,336
Johnstown, Pennsylvania	16,688	12,490	10,520	(*)	6,236	49,025	-	16,363	12,490	10,520	(*)	6,236
Kansas City, Missouri and Kansas	111,593	53,608	53,444	35,473	40,510	272,470	-	96,290	52,271	50,014	33,552	40,343
Knoxville, Tennessee	30,227	23,113	17,680	9,835	6,103	81,268	-	26,514	21,522	17,632	9,497	6,103
Lancaster, Pennsylvania	28,717	19,049	16,046	7,124	6,612	63,887	-	19,207	16,831	14,277	7,124	6,448
Lansing, Michigan	30,370	8,041	15,466	10,582	8,857	70,679	-	27,984	8,041	15,293	10,582	8,779
Little Rock-North Little Rock, Arkansas	30,290	15,176	18,223	9,821	6,296	66,811	-	21,329	13,416	15,969	9,801	6,296
Lorain-Elyria, Ohio	18,152	10,896	11,236	8,525	7,949	51,434	-	14,964	9,303	10,693	8,525	7,949
Los Angeles-Long Beach, California	612,050	376,680	303,854	196,689	180,828	1,424,805	-	501,077	296,663	277,361	180,682	169,022
Louisville, Kentucky and Indiana	69,326	36,315	39,445	24,511	31,138	180,103	-	57,256	31,126	36,083	24,500	31,138
Madison, Wisconsin	18,586	12,830	13,582	9,129	9,455	60,672	-	16,337	12,753	13,561	8,566	9,455
Memphis, Tennessee and Arkansas	50,524	20,042	33,327	22,333	18,316	120,922	-	40,307	17,930	25,474	20,668	16,543
Miami, Florida	136,717	73,835	55,264	27,985	22,891	270,341	-	108,040	59,712	52,605	27,283	22,701
Milwaukee, Wisconsin	129,415	53,916	50,413	38,860	42,029	286,229	-	113,436	47,678	47,504	36,711	40,900
Minneapolis-St. Paul, Minnesota	133,846	79,089	74,007	51,002	54,829	362,264	-	113,587	74,351	68,715	50,805	54,806
Mobile, Alabama	26,046	21,428	16,059	13,450	13,151	79,017	-	20,532	18,029	15,517	11,788	13,151
Nashville, Tennessee	55,676	38,809	26,407	8,517	8,660	116,528	-	40,585	34,097	24,835	8,351	8,660
New Haven, Connecticut	33,755	11,165	14,682	7,524	10,899	69,772	-	27,200	11,159	13,000	7,514	10,899
New Orleans, Louisiana	69,442	43,666	39,613	21,456	24,125	168,096	-	54,837	37,975	34,667	18,163	22,454
New York, New York	1,054,298	552,864	591,649	338,851	254,496	2,317,776	-	779,540	443,236	535,776	320,764	238,460
Newark, New Jersey	165,980	87,325	86,489	55,257	50,722	384,935	-	135,122	76,547	76,391	49,621	47,254
Newport News-Hampton, Virginia	26,180	13,580	15,095	11,371	(*)	61,669	-	21,476	10,324	13,432	11,371	(*)
Norfolk-Portsmouth, Virginia	49,613	26,413	39,122	20,184	17,442	138,517	-	40,271	25,241	37,008	18,556	17,441
Oklahoma City, Oklahoma	41,370	35,859	32,342	17,635	15,109	127,712	-	35,234	28,511	31,777	17,081	15,109

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

Table 5.8—NUMBER OF RETURNS, NUMBER OF EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

125 largest standard metropolitan statistical areas	Number of returns by number of exemptions *other* than age or blindness—Continued											
	All returns—Continued					Joint returns						
	Two	Three	Four	Five	Six or more	Total	One	Two	Three	Four	Five	Six or more
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Omaha, Nebraska and Iowa	55,966	22,907	23,321	14,624	14,177	118,151	-	51,645	17,629	21,686	13,038	14,153
Orlando, Florida	26,371	11,105	20,404	6,473	15,712	74,796	-	22,789	9,423	20,402	6,470	15,712
Paterson-Clifton-Passaic, New Jersey	145,191	71,959	55,847	51,435	32,132	289,536	(*)	98,964	54,508	52,643	51,290	30,540
Pensacola, Florida	16,920	10,146	10,312	6,864	(*)	44,095	-	15,174	10,088	6,967	6,864	(*)
Peoria, Illinois	26,988	21,639	9,767	8,398	15,874	75,891	-	23,763	18,415	9,441	8,398	15,874
Philadelphia, Pennsylvania and New Jersey	374,348	199,809	192,628	134,493	117,685	874,104	-	293,306	176,341	169,764	122,557	112,136
Phoenix, Arizona	76,512	40,399	44,269	28,302	20,265	193,138	-	65,922	37,470	42,519	27,584	19,643
Pittsburgh, Pennsylvania	191,781	101,770	100,927	62,142	70,090	481,844	-	168,460	92,764	94,167	59,741	66,712
Portland, Oregon and Washington	94,872	39,560	48,751	23,013	19,647	209,602	-	84,304	36,362	46,895	23,012	19,029
Providence-Pawtucket-Warwick, Rhode Island and Massachusetts	65,319	33,317	36,560	20,130	17,801	147,256	-	47,303	31,691	34,216	16,757	17,289
Reading, Pennsylvania	26,393	16,670	13,345	(*)	(*)	56,725	-	20,952	14,593	13,345	(*)	(*)
Richmond, Virginia	53,219	20,644	22,457	14,217	7,752	100,540	-	41,800	18,389	20,218	12,381	7,752
Rochester, New York	66,922	30,955	35,116	23,885	23,336	165,985	-	61,297	28,183	31,170	22,001	23,334
Rockford, Illinois	18,527	11,420	12,164	6,516	6,030	53,976	-	18,505	10,834	12,164	6,443	6,030
Sacramento, California	56,286	32,759	31,338	24,439	15,331	148,003	-	48,815	28,665	31,120	24,149	15,254
St. Louis, Missouri and Illinois	187,698	115,109	113,292	66,419	82,848	561,200	-	167,617	90,838	103,806	61,415	77,524
Salt Lake City, Utah	34,701	16,715	21,816	10,741	21,650	98,117	-	30,442	15,660	19,636	10,741	21,638
San Antonio, Texas	70,076	39,590	28,907	19,160	29,327	158,952	-	55,568	32,053	24,721	17,307	29,303
San Bernardino-Riverside-Ontario, California	85,320	50,491	43,791	41,243	31,603	229,471	-	74,895	45,645	39,716	37,612	31,603
San Diego, California	117,815	65,277	68,132	34,598	45,712	293,769	-	101,000	55,729	60,775	30,580	45,685
San Francisco-Oakland, California	289,921	160,927	150,886	84,176	63,505	654,116	-	233,964	142,357	140,860	81,188	55,747
San Jose, California	78,240	54,236	46,415	39,142	31,025	223,325	-	62,784	46,979	43,528	39,009	31,025
Scranton, Pennsylvania	13,573	7,278	8,989	(*)	(*)	28,515	-	9,406	7,278	6,932	(*)	(*)
Seattle-Everett, Washington	144,054	74,128	69,312	34,794	33,234	313,139	-	120,078	66,347	65,428	33,054	33,232
Shreveport, Louisiana	17,919	8,725	16,266	9,056	(*)	51,255	-	14,513	8,715	14,620	8,973	(*)
South Bend, Indiana	22,970	15,844	9,297	7,597	6,521	55,345	-	21,291	12,320	7,618	7,595	6,521
Spokane, Washington	27,940	19,743	13,367	6,499	6,298	69,752	-	25,779	17,891	13,285	6,499	6,298
Springfield-Chicopee-Holyoke, Massachusetts and Connecticut	37,176	18,169	16,702	16,559	7,498	87,266	-	31,814	14,772	16,702	16,559	7,419
Stockton, California	29,579	13,765	15,580	16,507	(*)	72,087	-	29,352	11,767	12,168	14,800	(*)
Syracuse, New York	44,197	20,609	30,636	18,404	21,512	117,841	-	34,223	18,796	25,120	18,394	21,308
Tacoma, Washington	28,551	16,997	18,915	10,250	12,766	83,718	-	26,584	16,943	17,175	10,250	12,766
Tampa-St. Petersburg, Florida	108,155	41,220	38,904	25,021	32,080	217,426	-	92,166	32,755	38,902	24,871	28,732
Toledo, Ohio and Michigan	59,939	35,339	27,915	23,803	22,632	154,561	-	51,762	30,116	27,892	22,210	22,581
Trenton, New Jersey	31,926	12,700	13,007	7,852	7,247	60,878	-	28,218	7,738	9,823	7,852	7,247
Tucson, Arizona	31,422	14,936	15,578	9,580	12,379	78,728	-	29,249	13,866	13,706	9,528	12,379
Tulsa, Oklahoma	43,230	30,513	18,354	22,585	15,020	119,415	-	40,740	26,285	18,341	20,808	13,241
Utica-Rome, New York	26,081	19,369	14,690	6,700	13,695	73,106	-	20,532	17,697	14,552	6,700	13,625
Washington, D. C., Maryland, and Virginia	215,879	130,403	125,453	79,570	79,738	544,872	-	162,267	112,138	115,789	76,969	77,709
West Palm Beach, Florida	21,834	(*)	11,076	10,019	(*)	48,797	-	21,269	(*)	10,923	8,268	(*)
Wichita, Kansas	36,311	24,857	21,246	9,373	13,830	99,792	-	34,349	22,764	21,218	9,373	12,088
Wilkes-Barre-Hazleton, Pennsylvania	25,454	17,274	17,148	17,011	5,853	72,976	-	20,945	13,700	17,148	15,330	5,853
Wilmington, Delaware, Maryland, and New Jersey	40,591	12,085	21,830	14,240	10,693	89,852	-	32,979	10,481	21,779	14,236	10,377
Worcester, Massachusetts	26,276	15,519	14,372	4,936	7,360	65,065	-	22,879	15,518	14,372	4,936	7,360
York, Pennsylvania	36,351	19,379	16,162	5,800	7,348	82,736	-	34,458	19,048	16,105	5,800	7,325
Youngstown-Warren, Ohio	50,791	28,127	19,750	11,656	14,886	108,284	-	41,116	22,733	19,487	10,062	14,886
Standard Consolidated Areas:												
New York-Northeastern New Jersey	1,468,801	768,602	788,580	483,993	373,245	3,237,688	1,591	1,089,912	622,464	714,631	456,941	352,149
Chicago, Illinois-Northwestern Indiana	653,248	344,026	342,619	218,162	246,167	1,551,967	-	525,529	283,438	305,949	202,008	235,043

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

Section 6

Explanation of Classifications and Terms

CLASSIFICATIONS

Adjusted gross income classes

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

Marital status

The five marital classifications were:
(1) Joint returns of husbands and wives,
(2) Separate returns of husbands and wives,
(3) Returns of heads of household,
(4) Returns of surviving spouse, and
(5) Returns of single persons not head of household or surviving spouse.

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

Method of tax computation

Line 18, page 1 and Schedules D and G of Forms 1040 were used as a basis for classifying income tax returns according to the method of tax computation used:

The three methods of tax computation were:
(1) Normal tax and surtax,
(2) Alternative computation of tax, and
(3) Income averaging (actually a method of computing income subject to tax).

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

Regions and States

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

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

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

Returns with standard deduction or with itemized deductions

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

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

Standard deduction returns included the following:
(1) Returns with adjusted gross income under $5,000 on which the income tax was determined from the "tax table," and
(2) All other returns on which the taxpayer elected to use the 10 percent or minimum standard deduction.

Standard metropolitan statistical areas

A taxpayer's post office address and the Internal Revenue district code assigned to his return were the bases for a return's inclusion in one of the 125 standard metropolitan statistical areas listed in text table 5B of section

5. These 125 areas conformed to the 1969 definitions developed by the Office of Management and Budget and had the largest populations within the 50 States based on the 1960 Census.

Tax rate classes

Tax rates were used to classify data for some of the tables included in section 3 of this report. A tax rate class was the percentage at which all or a portion of an individual's income was taxed. "Returns with the tax rate as the marginal rate" referred to the highest rate used by a taxpayer in computing his tax.

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

Tax rate schedules

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

(1) Joint returns and returns of surviving spouse,

(2) Separate returns of husbands and wives and returns of single persons not head of household or surviving spouse, and

(3) Returns of heads of household.

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

Taxable and nontaxable returns

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

Taxpayers age 65 or over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case or joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were 65 or more. Whether one or two exemptions were claimed, the return was considered a return of a taxpayer age 65 or over.

TERMS

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited were those in effect for 1969.

Adjusted gross income

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

(1) Ordinary and necessary expenses of operating a trade or business,

(2) Employee business and moving expenses,

(3) Expense deductions attributable to rents and royalties,

(4) Expenses of outside salesmen attributable to earning a salary, commission, or other compensation,

(5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,

(6) Exclusion of allowable sick pay if the sick pay was included in gross salary,

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

(8) Deductible half of the excess of net long-term capital gain over net short-term capital loss,

(9) Business net operating loss carryover, and

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

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

Alternative computation of tax

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

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

Alternative method for computation of retirement income credit

See "Retirement income credit."

Balance due after remittance

This amount was the difference between "Tax due at time of filing" and any remittance tendered by the taxpayer with his return.

Balance for partial tax

See "Alternative computation of tax."

Business or profession net profit or net loss

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

various types of investment income for which separate provision was made on the individual income tax return.

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

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

Capital gains and losses

See "Sales of capital assets."

Capital loss carryover

See "Sales of capital assets."

Credit on 1970 tax

This credit was the part of the overpayment on 1969 tax which the taxpayer specifically requested be credited to his estimated tax for 1970.

Dividend exclusion

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

Dividends in adjusted gross income

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

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

Domestic and foreign dividends received

Domestic and foreign dividends received included--

(1) Dividends eligible for exclusion consisting of dividends from domestic corporations received directly, or indirectly as a beneficiary of income from estates or trusts, or as included in a partner's share of partnership profits.

(2) Dividends not eligible for exclusion consisting of dividends from--

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

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

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

Estates and trusts net income or loss

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

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

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

Excess social security taxes withheld

See "Income tax withheld."

Exemptions

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

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

The total number of exemptions shown in this report includes some duplication. This occurred in the case of--

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

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

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

Farm net profit or net loss

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

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

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

Foreign tax credit

A credit against income tax was permitted for foreign taxes paid only if nonbusiness deductions were itemized and the foreign tax was excluded from those deductions. The credit related to the income and profits taxes paid to foreign countries or possessions of the United States and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. In general, the tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid. Amounts in excess of the limitation could be carried over for use in computing the credit for other years.

Form W-2, Wage and Tax Statement

Employers were required to furnish a Form W-2, Wage and Tax Statement, to each employee from whom income tax was withheld or would have been withheld if the employee had claimed no more than one exemption during calendar year 1969. Forms W-2 showed the amounts of Federal income tax withheld, wages paid subject to withholding, other compensation (amounts includible in gross income but not subject to income tax withholding such as traveling or other expense allowances of employees), and FICA (social security) tax withheld.

See section 1, Returns Filed and Sources of Income, for an explanation of the difference between statistics for items reported on Form W-2 and comparable items reported on the return itself.

General rule method for computation of retirement income credit

See "Retirement income credit."

Heads of households, returns of

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

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

Income averaging

The income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a reduction of the over-all amount of tax due. An eligible individual could choose this computation if his averageable income for the year was more than $3,000.

"Averageable income" was the amount by which "adjusted taxable income" exceeded 133-1/3 percent of "average base period income" (the average of taxable income with certain other adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fifth of such income.

"Adjusted taxable income," from which the averageable income was derived, covered all types of taxable income except net long-term capital gains, income from gifts or inheritances, or wagering income. See Schedule G, Income Averaging, reproduced in the section on "Forms and Instructions," for an explanation of the computation involved.

Income subject to tax

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

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

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

Income tax after credits

Income tax after credits was determined by subtracting statutory credits from the total of income tax before credits and the tax surcharge. It did not include self-employment tax or tax from recomputing prior year investment credit, nor did it take into account refundable credits.

Income tax before credits

Generally, this was the tax liability computed on taxable income based on:

(1) The regular combined normal tax and surtax including tax from the optional "tax tables,"

(2) Alternative tax, or

(3) Tax computed using the income averaging provisions.

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

For many returns, income tax before credits had to be derived for the statistics because for 1969 Schedule T, on which income tax before credits was computed, did not always have to be filed with the return.

Income tax withheld

Tax withheld represented amounts deducted by employers from salaries, wages, tips, and other forms of remuneration. An employer could use either the "percentage" or "wage bracket" method in determining the amount to be withheld. Both methods were based on graduated withholding rates ranging from 14 percent to 33 percent.

For 1969, statistics on income tax withheld also include excess social security taxes withheld. If more than $374.40 of social security (FICA) tax was withheld in 1969 from an employee because he worked for more than one employer, the excess could be taken as a credit toward payment of the employee's income tax. In the case of a joint return, the credit was computed separately for each taxpayer.

Increase in tax due to surcharge

See "Surcharge."

Increase in tax credits due to surcharge

See "Surcharge."

Interest received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts. Excluded, for example, was the interest on State and local Government obligations which was tax-exempt and therefore did not have to be reported on the tax return.

Investment credit

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

(1) one-third if the useful life was at least 6 years but less than 8 years, or

(2) two-thirds if the useful life was at least 4 years but less than 6 years.

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

The Tax Reform Act of 1969 provided that the investment credit would no longer be available for property acquired after April 18, 1969 or for property on which construction, reconstruction, or erection began after that date. However, certain exceptions were provided for property constructed or acquired under a binding contract entered into before April 19, 1969. The new law also provided a limitation of 20 percent on unused credits which could be claimed as a carryover to any year after 1968. However, the Act extended the carryover period from 7 to 10 years in certain cases.

Itemized deductions

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

Itemized deductions were tabulated on returns with positive adjusted gross income even though they were in excess of taxable income. On breakeven or deficit adjusted gross income returns, the taxpayer had already reached a nontaxable state without the necessity of itemizing; consequently, itemized deductions were not tabulated on these returns even though the taxpayer may have entered itemized deductions on his return form.

Joint returns of husbands and wives

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

Marginal tax rates

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

Minimum standard deduction

See "Standard deduction."

Miscellaneous income or loss

See "Other sources of income (or loss)."

Normal tax and surtax

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

(1) Normal tax of 3 percent of taxable income, and

(2) Surtax levied on a scale graduated in relation to size of taxable income.

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

One-half excess long-term gain

See "Alternative computation of tax."

Ordinary gain from sales of depreciable property

Included here was that portion of gain not eligible for treatment as a long-term capital gain (under section 1231) from sales of depreciable property specified in sections 1245 and 1250 of the Internal Revenue Code and thereby not qualified to be taxed at the special capital gains rate.

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

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

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

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

Under section 1250, the amount of gain treated as ordinary gain was based, in general, on the depreciation allowed or allowable after 1963. But this "depreciation recapture" was further qualified so that if the property was held for more than 1 year before it was disposed of, ordinary gain was reduced to the difference between the depreciation computed under some accelerated method, and the depreciation computed assuming the straight-line method. If the property was held more than 20 months, the "recapture" was further reduced to a proportion of this difference until, when the property was held for 10 years, the "recapture" as ordinary gain was not applicable at all.

Other sources (net)

Included here were such items as alimony received, prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts and taxes deducted in a prior year, insurance received as reimbursement for medical expenses taken in a previous year, and any other income subject to tax for which no entry was provided on the return form.

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

For 1969, statistics on other sources of income or loss also include amounts shown separately in prior years as statutory adjustments. These were special deductions from gross income used in arriving at adjusted gross income. Included here were the following:

(1) Sick pay exclusion,

(2) Self-employed retirement deduction,

(3) Employee business expense deduction, and

(4) Employee moving expense deduction.

For 1969, "statutory adjustments" in arriving at adjusted gross income could not always be separately identified. Many low-income taxpayers using Form 1040 for the first time following discontinuance of Form 1040A, the short punchcard form, apparently reported a variety of unrelated items as statutory adjustments including, in some instances, their total personal deductions.

Other tax credits

"Other tax credits" included (1) the credit for withholding on tax-free covenant bond interest allowed only if nonbusiness deductions were itemized, and (2) the "throwback tax credit," whether claimed on a standard or itemized deduction return. Also included were unidentified amounts of retirement income, investment, or foreign tax credits.

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

The throwback tax credit was the recipient's pro rata share of taxes paid by a complex trust in preceding tax years which would not have been payable by the trust had the trust in fact distributed income currently to the beneficiaries instead of accumulating it before distribution. Thus, income tax paid on accumulation distributions deemed distributed in prior years was not refunded to the trust but was allowed as a credit against the income tax liability of the recipients.

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

For many returns, "other" tax credits had to be derived for the statistics because for 1969 Schedule T, on which "other" tax credits were shown, did not always have to be filed with the return.

Other taxpayments

Included here for purposes of table 3D in section 3 was the sum of the following taxpayments:

(1) Income tax withheld (including excess social security taxes withheld), and

(2) Refundable credits.

Each of the above is described under separate heading.

Overpayment

An overpayment of tax occurred when the sum of the tax withheld, payments on declaration of estimated tax, and refundable taxpayment credits, exceeded the combined income tax after credits, self-employment tax, and tax from recomputing prior year investment credit. Overpayments could be refunded or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax, or taken partly as a refund and partly as a credit against estimated tax.

Partnership net profit or net loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or association. The taxpayer's profit or loss shown was his share only of the ordinary income or loss of the enterprise together with payments made to him as a salary or for the use of capital. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the combination of all his shares.

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

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

Payments on 1969 declaration of estimated income tax

These payments, summarized on the individual income tax return, were paid with the 1969 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of the 1968 tax liability.

Pensions and annuities

Pensions and annuities represented the taxable portion of the amounts received during the year. The full amount of a pension or annuity received by a retired employee who contributed nothing toward the cost was taxable. If the recipient contributed to the cost, methods were provided for computing the nontaxable amount to be excluded. The method used depended upon the type of pension or annuity but, in general, was designed to estimate the portion of receipts that represented recovery of recipient's cost.

Pensions and annuities, taxable portion

See "Pensions and annuities."

Recovery of cost

See "Pensions and annuities."

Refund

A refund of tax included all overpayments not applied by the taxpayer as a credit to the next year's estimated tax. See "Overpayment."

Refundable credits

"Refundable credits" represented certain nonhighway Federal gasoline taxes or tax withheld by regulated investment companies. Such credits were combined with other prepayments on the tax return, and any amounts in excess of the income tax liability were refundable.

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

(1) gasoline used--

(a) on a farm for farming purposes,

(b) other than as fuel in a highway vehicle,

(c) in furnishing scheduled common carrier public passenger land transportation along regular routes.

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

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

Rent net income or loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rents amounts for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor service, and other allowable expenses related to the rented property.

Retirement income credit

A credit for "retirement income" was allowed an individual if he received "earned income" of more than $600 in each of any 10 calendar years prior to the tax year for which the credit was computed.

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

Two methods were provided for computation of the credit:

(1) Under the general rule, the tentative credit was 15 percent applied to the lesser of retirement income received during the year or $1,524 for each qualified re-

tiree (on joint returns, if each spouse met the past earnings and current retirement income requirements, the total retirement income limitation for both was $3,048) reduced by earned income and by social security, railroad retirement, or other tax-free pensions and annuities excluded from gross income, and

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

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

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

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

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

The actual credit, however computed, could not exceed the income tax reduced by credits for foreign taxes and for tax withheld on tax-free covenant bond interest. For purposes of the income tax surcharge, taxpayers eligible for the retirement income credit could reduce income tax before credits by the credit and then compute their surcharge on the remaining tax.

Royalty net income or loss

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

Salaries and wages (gross)

Gross salaries and wages as reported on the tax return were amounts of compensation for personal services prior to statutory adjustments which reduced salaries and wages by the sick pay exclusion and certain expenses connected with employment. Also included were commissions, bonuses, tips, fees, excess reimbursement over employee business expenses, and the value of nonmonetary payments for services, e.g., merchandise, accomodations, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers in "other sources of income" were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned abroad which were tax-exempt under special provisions of the law.

Also shown in this report are data for "Wages and other compensation" as shown on Form W-2. This concept differs slightly from "Salaries and wages" (gross) as reported on Form 1040, as is explained in section 1.

Sales of capital assets

In general, capital assets for tax purposes meant property regarded or treated as an investment, such as stocks, bonds, and nonbusiness real estate including a personal residence. Thus, property held for sale during the ordinary course of business operations and real and depreciable property held in connection with a business were among the property types not covered by the tax definition of capital assets.

If capital assets were held for more than 6 months, only half of the gain on their sale was taxable and in many instances at a rate lower than otherwise (see "Alternative computation of tax"). If sales resulted in a loss, regardless of how long the asset was held, the loss could be completely offset against capital gains and to a limited extent against ordinary income. However, capital losses from sales of property held for personal use were not deductible.

Certain assets used in a business and thus not covered by the definition of capital assets could nevertheless be treated as capital assets under special conditions. Livestock held for breeding purposes, unharvested crops sold with the land they grew on, certain natural resources including timber, and, to a diminishing extent, real and depreciable business property, were among the asset types specifically accorded this treatment.

If held more than 6 months the gain upon sale of these assets received the special capital gains treatment. However, unlike capital assets, sales of these assets were also given preferential treatment when they resulted in a loss. In contrast to a capital loss, such losses were deductible in full during the current year.

For a description of the tax treatment of gains from sales of real and depreciable business assets, see "Ordinary gain from sales of depreciable property."

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

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

(2) any short-term capital loss carryover from 1964-68, and

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

Net long-term gain or loss.--Gains and losses from sales or exchanges of capital assets (or property treated as capital assets) held more than 6 months were considered to be long-term and therefore eligible for special beneficial tax treatment (see "Net gain" below and "Alternative computation of tax"). To obtain the net long-term gain or loss, gains and losses from current year transactions were combined with--

(1) any net long-term gain or loss received from partnerships or fiduciaries,

(2) any capital gain distributions of regulated investment companies, mutual funds and real estate investment trusts,

(3) net long-term gains included in the profits of Small Business Corporations electing to be taxed through shareholders (reduced by the special tax computed at the company level), and

(4) any long-term capital loss carryover from 1964-68.

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

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

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

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

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

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

In general, property other than capital assets related to property of a business nature in contrast to personal investments which were capital assets. Included were sales of property such as inventories and stock in trade; literary, musical, or artistic compositions created by the taxpayer; and losses on sales of depreciable and real property used in a trade or business. Each taxpayer included his share of such gain or loss received through partnerships and fiduciaries. In contrast to capital gain or loss, gain or loss from these transactions were included in their entirety in computing adjusted gross income. Losses on sales or exchanges of small business investment company stock were ordinary losses rather than capital losses. Also, losses on small business stock were ordinary losses to the original holders; however, this ordinary loss was limited to $25,000 on separate returns and $50,000 on joint returns. Gains on sales of small business stock and small business investment company stock were not included in this category, but were shown as capital gains.

Ordinary gain on sales of depreciable property is shown as a separate item.

Self-employment tax

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

The maximum amount subject to self-employment tax for 1969 was $7,800 reduced by any wages on which social security tax had been withheld by an employer. The maximum self-employment tax payable was $538.20 based on the 6.9 percent rate in effect for that year. Nonrefundable income tax credits could not be applied against this tax.

Separate returns of husbands and wives

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

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

Single persons, returns of

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

Small Business Corporation profit or loss

Net income of loss of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each shareholder.

To qualify as a Small Business Corporation, a company had to be a domestic corporation with no more than ten shareholders, each of which was an individual (or as estate) and no one of which was a nonresident alien. The corporation could have only one class of stock and could not be a member of an affiliated group eligible to file a consolidated return. Also, it could not receive more than 20 percent of its gross receipts from Personal Holding Company income (rent, royalties, interest, annuities, and gains from sales or exchanges of stock and securities), and could not receive more than 80 percent of its gross receipts from sources outside the United States.

The income of the Small Business Corporation shown in this report is the amount taxable to shareholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, re-

tained its character in the hands of the shareholders and is included in the statistics for net gain or loss from sales of capital assets. Shareholders were allowed to deduct their share of the corporate losses from other forms of individual income. Undistributed income earned in previous years was taxable to shareholders in the year it was earned, and could be distributed during the current year without any further tax.

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

Standard deduction

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

For the following returns, the standard deduction had to be derived for the statistics:

(1) Returns of taxpayers who selected the optional "tax tables" to compute their tax. These taxpayers did not report an amount for standard deduction since the deduction was already built into the tables, and

(2) Returns with which Schedule T, on which the standard deduction was shown, was not filed.

Statutory adjustments

See "Other sources of income (or loss)."

Surcharge

In addition to the regular tax liability, a tax surcharge was imposed for the period January 1, 1969 through December 31, 1969. Figured on an annual basis, the surcharge was 10 percent of income tax reduced by any retirement income credit. Surcharge tables were provided for taxpayers whose regular tax was less than $735.

Some taxpayers who reported income tax before credits did not show a surcharge for the following reasons:

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

(2) The surcharge was applied at an effective rate of less than 10 percent when tax was less than twice these amounts;

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

Not all of the surcharge resulted in an increase in income tax. This is borne out by table 3.8 which shows the "increase in tax due to surcharge" to be less than the surcharge itself. An increase in the amount of tax credits claimed was the cause. The size of an individual's tax before credits could often determine how much of his allowable credits (e.g. retirement income and investment credits) could actually be used. Since the surcharge like the rest of the income tax could be reduced by credits, the larger total of tax before credits plus the surcharge permitted larger portions of allowable credits to be used. This increase in tax credits was applied against the surcharge.

For many returns, the tax surcharge had to be computed for the statistics because Schedule T, on which the tax surcharge was shown, did not always have to be filed with the return.

The surcharge statistics for 1968 are not directly comparable with the surcharge statistics for 1969. In 1969, the surcharge was not shown as a separate item on many returns (i.e. those of taxpayers who were not required to file a Schedule T); therefore, it was derived for each return on which it was due, even though some taxpayers may have failed to include the amount in their tax computations. For 1968, on the other hand, the surcharge was not derived if not shown by the taxpayer.

Surviving spouses, returns of

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

Surviving spouse taxpayers could use the joint return tax rates for the two taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death. Thereafter, the special rates for surviving spouse halfway between the joint and single return tax rates applied.

Tax credits

Included here were the following credits applied against income tax:

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

Each of the above is described under separate heading.

Tax due at time of filing

Tax due was reported on returns where the tax withheld and the payment on declarations of estimated tax (together with other prepayment credits reported with them) were insufficient to cover the total of income tax after credits (which included the surcharge), self-employment tax, and tax from recomputing prior year investment credit.

The balance of tax due was payable upon filing with all Forms 1040 showing adjusted gross income of $5,000 or more. Taxpayers with income under $5,000 which consisted only of wages subject to withholding and not more than $200 of dividends, interest, and other wages, and who did not claim any statutory adjustments could elect to have the Internal Revenue Service compute their tax and be billed for any balance due. Other taxpayers with in-

come under $5,000 were required to remit any balance due with their Form 1040.

Tax from recomputing prior year investment credit

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

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

Taxable income

Taxable income was the amount to which tax rates were usually applied in arriving at income tax before credits. It was determined by subtracting from adjusted gross income itemized deductions or the standard deduction and the number of personal exemptions claimed multiplied by $600.

For many returns, taxable income had to be derived for the statistics because Schedule T, on which taxable income was shown, did not always have to be filed with the return.

Taxpayments

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

(1) Income tax withheld (including excess social security taxes withheld),

(2) Refundable credits, and

(3) Payments on 1969 declarations of estimated tax.

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

Tax savings due to income averaging

In this report the amount of tax savings is the difference between the tax resulting from the income averaging computation, usually shown on Schedule G, and the amount of tax that would result if the income averaging provisions were not used.

Tax withheld

See "Income tax withheld."

Ten Percent Standard Deduction

See "Standard deduction."

Tentative credit

See "Retirement income credit."

Total deductions

This classification included personal deductions, both standard and itemized.

Total tax liability

Total tax liability was the sum of:

(1) Income tax after credits (including surcharge), plus

(2) Self-employment tax, plus

(3) Tax from recomputing prior year investment credit.

Section 7

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

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SOURCES OF DATA

Individual income tax data in this report were estimated from a sample of unaudited tax returns, Forms 1040, filed by U.S. citizens and residents and revenue-processed during the calendar year 1970 in the service centers and district offices of the Internal Revenue Service and at the Office of International Operations in the National Office.

The statistics in this report are intended to represent the total returns for income year 1969. While the overwhelming majority of returns revenue-processed in 1970 were for calendar year 1969, a few of them were for non-calendar years ended during 1969 and 1970, and some others were delinquent returns for prior years. Prior year delinquent returns were used for the 1969 statistics in place of 1969 returns processed after December 31, 1970. In general, the characteristics of returns due but not yet filed could be represented best by the returns for previous income years that were processed in 1970.

All returns processed during 1970 were subjected to sampling, with a few exclusions. The exclusions consisted of tentative returns and amended returns for income year 1969, and certain returns for prior years. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns were already subjected to sampling. With the exception of returns filed at the Office of International Operations, returns for income years prior to 1962 (generally speaking, a very small number) were excluded to simplify sampling procedures.

An individual income tax return was required of (1) every citizen or resident alien of the U.S., and every bona fide resident of Puerto Rico, under 65 years of age (including minors), who had $600 or more of "gross income" for the year, (2) every citizen or resident 65 years of age or over who had $1,200 or more gross income for the year, and (3) every person, regardless of age or gross income, who had self-employment income of $400 or more during the tax year. Gross income, for purposes of filing, included income earned from sources outside the United States, even though the income was exempt from tax. However, in the case of individuals who were residents of Puerto Rico, gross income, for purposes of filing, did not include income derived from sources within Puerto Rico, except amounts received for services performed as an employee of the United States Government.

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

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

Description of the Sample

The data presented for individual income tax returns for tax year 1969 are estimates based on a stratified sample of all Form 1040 returns processed in the calendar year 1970. The total sample consisted of 254,166 returns, about three-tenths of one percent of the total number processed for the year.

Sample selection

All returns filed with the seven Internal Revenue service centers, the 58 district offices, and with the Office of International Operations were initially grouped for revenue processing based on the presence or absence of business schedules. However, special criteria were needed for sampling.

For this purpose, service center and district office returns were stratified by computer in each service center based on size of adjusted gross income or deficit, total business receipts, and the largest source of income or loss. Sampling of nonbusiness returns was based on size of adjusted gross income or deficit or the largest source of income or loss; whereas sampling of business returns

Table 7A.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS IN POPULATION, NUMBER IN SAMPLE, PRESCRIBED AND ACHIEVED SAMPLING RATES BY SAMPLE CLASS, 1969

Sample stratum	Number of returns		Prescribed sampling rate	Achieved sampling rate
	Population	Sample		
	(1)	(2)	(3)	(4)
Total	76,431,356	254,166		
Nonbusiness returns (sampled by size of adjusted gross income or largest income item), total	67,486,666	141,767		
Adjusted gross income or largest income item—				
Under $10,000	48,507,926	29,132	.0006	.0006
$10,000 under $15,000	12,090,088	21,596	.0018	.0018
$15,000 under $20,000	4,280,787	21,313	.005	.005
$20,000 under $50,000	2,330,978	16,085	.007	.007
$50,000 under $100,000	218,039	21,594	.100	.099
$100,000 under $200,000	44,383	17,582	.400	.396
$200,000 and over	14,465	14,465	1.000	1.000
Business returns (sampled by size of adjusted gross income, largest income item, and business receipts), total	8,923,385	112,231		
Adjusted gross income or largest income item— and Business receipts—				
Under $10,000 — Under $20,000	4,464,419	13,333	.003	.003
$10,000 under $15,000 — Under $50,000	2,201,179	13,097	.006	.006
Under $10,000 — $20,000 under $50,000				
$15,000 under $20,000 — Under $100,000	1,020,986	13,279	.013	.013
Under $15,000 — $50,000 under $100,000				
$20,000 under $30,000 — Under $250,000	720,154	13,755	.019	.019
Under $20,000 — $100,000 under $250,000				
$30,000 under $50,000 — Under $500,000	334,341	15,012	.045	.045
Under $30,000 — $250,000 under $500,000				
$50,000 under $100,000 — Under $750,000	137,616	13,746	.100	.100
Under $50,000 — $500,000 under $750,000				
$100,000 under $200,000 — Under $1,000,000	28,908	14,227	.500	.492
Under $100,000 — $750,000 under $1,000,000				
$200,000 and over — Any amount	15,782	15,782	1.000	1.000
Under $200,000 — $1,000,000 and over				
Returns sampled by size of adjusted gross income, total	21,305	168		
Adjusted gross income—				
Under $50,000	21,263	126	.010	.006
$50,000 and over	42	42	1.000	1.000

was based on (1) adjusted gross income or deficit, or largest source of income or loss, and (2) total business receipts. In order for returns to fall within a sample stratum, all sampling criteria for that stratum had to be satisfied.

Returns filed with the Office of International Operations fell into two groups: (1) Returns for income year 1969 were computer-designated at the Mid-Atlantic Service Center based on the criteria previously stated, and (2) Returns for income years prior to 1969 were selected manually in the National Office based entirely on size of adjusted gross income.

In all seven Internal Revenue service centers, the actual selection of returns was accomplished using specified ending digits of an individual's social security number randomly chosen according to the sampling rate prescribed for that stratum. In the Office of International Operations, returns for income year 1969 were selected using the individual's social security number, whereas the returns for income years prior to 1969 were selected using account numbers assigned to the returns shortly after they were filed.

All sampling criteria and strata are described in table 7A along with the number of returns processed per stratum, the number of returns in the sample, and the prescribed and achieved sampling rates.

Differences between the prescribed and achieved sampling rates occurred for the following reasons:

(1) Not all returns designated for the sample could be obtained even after followup,

(2) Social security number ending digits used for sample selection were not distributed equally throughout each Internal Revenue Region,

(3) If the characteristics of the return varied considerably from the criteria of the assigned sampling stratum, then the return might be reassigned to another sample stratum. However, none of the returns was reassigned to a sample stratum which called for a larger weight than that required by the sample stratum in which it was originally included.

Method of estimation

The total number of returns per stratum was obtained from counts of returns filed at district offices and service centers throughout each of the seven Internal Revenue Regions and at the Office of International Operations. The adequacy of response was reviewed, by sample stratum, by applying the prescribed rates to the number of returns actually received from each location. When receipts differed considerably from the number expected, a followup was conducted.

Sampling weights were obtained by dividing the number of returns filed per sample stratum by the number of sample returns actually received for the stratum. Achieved sampling rates varied sufficiently among Internal Revenue Districts to necessitate using different sampling weights for each District for the production of tables with geographic distributions. Therefore, totals in national tables differ somewhat from corresponding totals derived from State data.

All sampling weights were converted to integer weighting factors which were then applied to each sample return by a procedure exemplified as follows: if the achieved sampling weight was 10.28 in a given sample stratum, 28 percent of the sample returns in the stratum were given a weighting factor of 11, and 72 percent, a weight of 10.

Integer weighting allows detailed weighted frequencies to add consistently to their appropriate totals in all tables since no rounding is involved. This facilitates later review of the data and assists users in following the same frequency from table to table. However, integer weights

Table 7B.—RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS, 1969

Estimated number of returns	Returns with adjusted gross income or deficit							
	Under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $30,000	$30,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	(Percent)							
50	(1)	(1)	(1)	(1)	(1)	(1)	17.3	No sampling variability
100	(1)	(1)	(1)	(1)	(1)	30.0	12.2	
200	(1)	(1)	(1)	(1)	(1)	21.2	8.7	
500	(1)	(1)	(1)	(1)	(1)	13.4	5.5	
1,000	(1)	(1)	(1)	(1)	(1)	9.5	3.9	
2,000	(1)	(1)	31.5	26.7	26.7	6.7	2.7	
5,000	(1)	33.3	19.9	16.9	16.9	4.2	1.7	
10,000	(1)	23.5	14.1	11.9	11.9	3.0	1.2	
15,000	33.3	19.2	11.5	9.8	9.8	2.4	1.0	
20,000	28.9	16.6	10.0	8.4	8.4	2.1	0.9	
25,000	25.8	14.9	8.9	7.6	7.6	1.9	0.8	
50,000	18.3	10.5	6.3	5.3	5.3	1.3	0.5	
100,000	12.9	7.4	4.5	3.8	3.8	0.9	0.4	
250,000	8.2	4.7	2.8	2.4	2.4	0.6	(2)	
500,000	5.8	3.3	2.0	1.7	1.7	0.4	(2)	
1,000,000	4.1	2.3	1.4	1.2	1.2	0.3	(2)	
5,000,000	1.8	1.0	0.5	0.4	0.4	(2)	(2)	
10,000,000	1.3	0.7	(2)	(2)	(2)	(2)	(2)	

[1]Sample too small to yield reliable estimate of sampling variability.
[2]Not applicable since the estimated number of returns is greater than population estimates.

do not have the same effect on dollar amounts. This is because dollars per return were later rounded to thousands during statistical processing. Nevertheless, efforts were made to establish "control totals" of those dollar amounts that appear in more than one national table and these totals were substituted in other tables for the convenience of the user.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed, as shown in table 7A, will disclose slight differences. These differences occur for the following reasons: (1) an estimated 555,500 returns were excluded from the tables because they showed no income information and (2) returns were classified into the proper size classes during tabulation regardless of the strata to which they were assigned for sampling purposes.

Limitations of the Data

Sampling variability

Unless based on all of the returns in the population each entry in the tables of this report is based on a sample and can be expected to differ more or less from the corresponding value that would be obtained by aggregating data from the total number of returns. A statistical measure that pertains to the difference that might be expected to result is called the "standard deviation of the estimate."

The "relative sampling variability" is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Table 7C at the end of this section, shows the relative sampling variability of selected frequency and amount estimates based on the standard formula. "Upper limit" relative sampling variability estimates based on a special formula are shown in table 7B for frequency estimates in general. These percents are somewhat higher than ones which would have been yielded by the standard formula. Column 1 of table 7B may also be used for returns not classified by size of adjusted gross income.

The conservative nature of the relative sampling variability estimates shown in table 7B may be illustrated by comparing an estimate from column 1 of this table with the calculated, more precise, relative sampling variability for a similar number of returns shown in table 7C. If 5,000,000 were the number of returns with adjusted gross income under $10,000, then the relative sampling variability obtained from column 1 of table 7B would be expected to be less than 1.8 percent. But the conservative nature of this relative sampling variability estimate may be illustrated by comparing it with the calculated, more precise, relative sampling variability estimates in table 7C for a similar number of returns in a specific adjusted gross income class. Thus, table 7C shows that for the 5,139,934 returns in the "$1,000 under $2,000" adjusted gross income class, the relative sampling variability is only 1.68 percent.

Frequencies and amounts considered subject to excessive sampling variability are not shown in the tables although they are reflected in the appropriate totals. Where sampling variability was judged to be excessive, data in particular cells have been deleted or have been combined for a group of cells. The data were combined in such a manner that the combined sampling variability was not considered excessive. Where deletions were made in tables, the applicable cells are noted with an asterisk. Where combinations of data were made, the combined totals are presented beside the bracketed cells to which they relate.

Other limitations due to sampling

A dash, rather than a frequency or amount, in any given table cell indicates either that there were no returns with the particular characteristic, or because of its rarity, instances of the characteristic were not present among the returns selected for the sample. However, for statistics based on returns selected for the sample at a rate of 100 percent, a dash indicates a presumption of no returns with the particular characteristic.

Sample management and non-sampling controls

An extensive system of sample management and control was used by the National Office Statistics Division to insure the selection of the prescribed sample and to provide counts of the number of returns filed in each sample class. Sample controls for the most detailed sampling groups were maintained for each Internal Revenue district office.

In editing, transcribing, and tabulating the information from the sampled returns, checks were imposed to improve the quality of the resulting estimates. Returns that showed data in accompanying schedules but not on the appropriate lines of the return forms and returns with obvious mathematical errors were edited and properly adjusted.

The quality of the statistical editing performed at the Internal Revenue Service Centers, was subject to verification (and correction) consistent with a prescribed plan. Under the plan, which was flexible according to the

proficiency of the editors, screening and fractional sampling were used to determine the returns to be verified.

In order to provide measures of accuracy of the statistical processing and secure greater consistency among the processing centers, a sub-sample of the returns and abstract sheets were independently reprocessed in the Statistics Division. Data generated under this program were utilized to clarify the editing instructions and to inform the processing centers of the findings.

Keypunching of all data was also key verified in the service center. Prior to tabulation at the Internal Revenue Service Data Center, numerous tests for internal consistency were designated by the Statistics Division and were applied to the data by computer. This assured that proper balance and relationships among the return items and statistical classifications were maintained.

Finally, prior to publication, all statistics were reviewed for accuracy and reasonableness, in light of provisions of tax law, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. In addition, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Table 7C.—RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL FOR SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Relative sampling variability based on amounts (Percent)												
	All returns	Adjusted gross income	Salaries and wages (gross)	Business or profession		Farm		Partnerships		Small Business Corporations		Sales of capital assets	
				Net profit	Net loss	Net profit	Net loss	Net profit	Net loss	Net profit	Net loss	Net gain	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	0.04	0.15	0.19	0.45	1.48	1.29	1.58	1.48	3.11	2.62	5.69	0.76	1.82
Taxable returns, total	0.19	0.17	0.20	.47	1.74	1.42	1.70	1.50	3.91	2.68	7.53	0.79	1.81
Under $1,000	4.93	4.94	5.17	18.41	(*)	34.20	(*)	(*)	(*)	(*)	-	(*)	(*)
$1,000 under $2,000	1.68	1.71	1.84	6.23	26.96	8.51	25.71	28.08	(*)	(*)	-	14.79	28.47
$2,000 under $3,000	1.79	1.81	1.99	4.86	16.99	7.29	14.39	21.90	(*)	(*)	(*)	11.75	22.37
$3,000 under $4,000	1.73	1.73	1.93	4.08	11.59	6.48	11.16	20.74	(*)	(*)	(*)	9.69	17.62
$4,000 under $5,000	1.72	1.72	1.90	3.52	11.24	6.18	9.14	18.34	(*)	(*)	(*)	11.26	17.46
$5,000 under $6,000	1.72	1.72	1.89	3.46	9.67	6.25	8.54	16.48	(*)	(*)	(*)	9.50	15.86
$6,000 under $7,000	1.75	1.75	1.90	3.37	8.61	6.01	7.96	16.64	30.81	(*)	(*)	10.68	13.33
$7,000 under $8,000	1.72	1.72	1.84	3.38	11.94	6.22	7.87	18.10	30.57	(*)	(*)	10.25	12.99
$8,000 under $9,000	1.77	1.77	1.88	3.42	8.76	6.81	7.75	20.33	25.23	(*)	(*)	10.58	13.74
$9,000 under $10,000	1.80	1.80	1.89	3.58	8.53	6.63	7.60	16.66	21.56	(*)	(*)	11.11	11.33
$10,000 under $15,000	0.17	0.19	0.23	1.42	3.85	3.16	4.30	5.52	13.23	14.93	15.90	3.71	3.54
$15,000 under $20,000	0.23	0.24	0.29	1.42	5.05	3.77	5.08	4.38	8.81	9.00	25.64	2.88	2.66
$20,000 under $25,000	0.66	0.66	0.79	1.60	6.05	4.92	6.79	4.78	10.67	8.07	15.63	3.37	2.90
$25,000 under $30,000	1.22	1.22	1.53	2.14	7.84	7.53	7.77	5.65	11.66	9.24	17.96	4.25	3.73
$30,000 under $50,000	0.98	0.98	1.47	0.86	5.03	4.46	5.22	3.68	6.10	6.44	13.67	3.05	2.57
$50,000 under $100,000	0.77	0.87	1.37	0.99	3.89	5.51	3.57	1.27	14.93	5.52	6.13	1.67	1.03
$100,000 under $200,000	1.18	1.12	2.41	6.47	3.84	4.81	2.49	2.40	3.37	1.84	3.77	1.12	2.03
$200,000 under $500,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$500,000 under $1,000,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$1,000,000 or more	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nontaxable returns, total	0.97	1.56	1.76	2.20	2.47	3.25	3.14	10.26	5.12	16.91	8.68	2.89	7.98
No adjusted gross income	3.86	2.16	6.99	8.18	2.95	13.40	4.27	17.41	6.13	26.73	10.21	3.79	12.33
Under $600	1.92	2.14	3.11	8.35	13.83	7.59	13.56	(*)	(*)	9.05	(*)	24.39	30.81
$600 under $1,000	2.36	2.37	2.68	6.31	16.09	7.86	17.10	30.41	(*)	(*)	(*)	21.25	34.36
$1,000 under $2,000	2.50	2.55	3.73	4.41	12.67	6.36	11.94	24.92	34.47	-	(*)	10.01	23.97
$2,000 under $3,000	3.11	3.13	4.32	5.10	13.23	7.03	11.29	31.35	(*)	(*)	(*)	11.75	21.13
$3,000 under $4,000	4.41	4.43	6.11	6.07	14.17	10.83	14.92	(*)	(*)	(*)	(*)	14.09	22.73
$4,000 under $5,000	5.57	5.57	7.07	7.34	17.40	10.81	16.23	(*)	33.22	(*)	(*)	16.95	(*)
$5,000 or more	5.15	4.19	6.15	5.25	6.37	7.56	7.71	16.63	7.89	11.13	15.80	4.49	17.56
Returns under $5,000	0.45	0.65	0.74	1.57	2.46	2.48	2.97	8.49	5.98	21.54	10.88	3.34	6.60
Returns $5,000 under $10,000	0.63	0.64	0.70	1.43	4.14	2.66	3.46	7.66	11.17	29.21	25.64	4.49	5.78
Returns $10,000 under $15,000	0.17	0.19	0.23	1.41	3.79	3.13	4.24	5.49	11.86	14.81	16.71	3.65	3.51
Returns $15,000 or more	0.14	0.16	0.22	0.57	1.64	2.19	1.88	1.37	4.00	2.50	5.66	0.65	1.25

Adjusted gross income classes	Relative sampling variability (Percent)--Continued												
	Ordinary gain from sales of depreciable property	Sales of property *other* than capital assets		Dividends in adjusted gross income	Interest received	Pensions and annuities (taxable portion)	Rents		Royalties		Estates and trusts		Other[2] sources
		Net gain	Net loss				Net income	Net loss	Net income	Net loss	Net income	Net loss	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Grand total	4.48	12.17	6.66	1.05	0.91	2.34	2.11	2.19	3.89	10.90	3.63	12.12	1.57
Taxable returns, total	5.03	13.98	6.92	1.08	0.96	2.64	2.31	2.08	4.07	10.36	3.69	12.60	1.34
Under $1,000	-	-	-	(*)	22.45	(*)	(*)	-	(*)	-	(*)	(*)	32.30
$1,000 under $2,000	(*)	(*)	(*)	12.25	6.95	14.76	19.68	(*)	(*)	-	29.16	(*)	16.46
$2,000 under $3,000	(*)	(*)	(*)	12.16	6.04	9.51	14.77	23.29	33.31	-	(*)	(*)	11.84
$3,000 under $4,000	27.78	(*)	(*)	11.57	5.59	8.12	12.68	20.02	31.71	-	29.34	(*)	11.53
$4,000 under $5,000	22.06	(*)	(*)	11.85	5.97	9.06	12.00	15.49	22.76	-	(*)	(*)	9.71
$5,000 under $6,000	21.84	(*)	30.92	11.08	6.09	10.71	12.36	13.11	29.69	(*)	30.26	(*)	8.48
$6,000 under $7,000	21.82	(*)	25.50	13.09	6.28	12.11	14.66	15.14	(*)	(*)	(*)	(*)	8.53
$7,000 under $8,000	22.65	(*)	30.41	12.60	6.34	12.27	18.48	11.84	(*)	(*)	33.88	(*)	7.12
$8,000 under $9,000	26.87	(*)	27.12	13.28	6.37	14.41	17.18	10.44	(*)	(*)	28.82	(*)	7.13
$9,000 under $10,000	(*)	(*)	32.15	14.35	6.81	14.51	14.59	9.26	(*)	(*)	(*)	(*)	5.63
$10,000 under $15,000	10.31	25.52	13.68	4.33	1.93	5.07	4.87	4.09	12.91	34.94	13.82	(*)	2.28
$15,000 under $20,000	10.81	29.34	17.11	3.28	1.64	5.78	4.62	3.82	11.72	29.97	9.52	(*)	2.43
$20,000 under $25,000	10.64	27.76	27.42	3.51	2.09	6.69	5.21	5.85	13.02	31.41	11.08	(*)	3.57
$25,000 under $30,000	15.59	(*)	31.60	4.40	3.13	9.27	7.42	10.05	15.84	(*)	12.77	(*)	5.85
$30,000 under $50,000	20.84	21.81	27.39	3.15	2.35	8.00	5.05	5.79	11.87	(*)	10.45	31.75	3.75
$50,000 under $100,000	6.98	14.16	8.24	2.41	2.16	4.50	2.17	7.29	5.76	9.44	3.84	14.97	2.10
$100,000 under $200,000	7.17	17.13	6.04	1.35	1.13	3.39	2.09	7.19	3.95	6.95	2.77	9.41	4.20
$200,000 under $500,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$500,000 under $1,000,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$1,000,000 or more	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nontaxable returns, total	7.98	17.11	12.63	4.39	2.98	5.11	5.17	6.71	13.14	(*)	17.80	24.15	5.61
No adjusted gross income	9.85	16.79	17.37	7.26	6.82	23.95	8.19	9.59	9.16	18.88	23.37	24.96	5.59
Under $600	(*)	(*)	(*)	23.28	8.93	(*)	16.66	(*)	(*)	(*)	(*)	(*)	21.81
$600 under $1,000	(*)	(*)	(*)	27.88	7.82	23.19	15.73	(*)	(*)	(*)	(*)	(*)	16.17
$1,000 under $2,000	(*)	(*)	31.78	11.40	5.42	8.46	8.45	24.50	(*)	(*)	(*)	-	13.74
$2,000 under $3,000	29.91	(*)	32.06	14.08	6.44	8.29	11.98	23.22	(*)	(*)	(*)	(*)	16.48
$3,000 under $4,000	19.54	26.06	(*)	16.37	10.13	12.10	18.63	26.57	31.33	(*)	(*)	(*)	20.32
$4,000 under $5,000	(*)	(*)	(*)	23.60	16.32	20.36	27.55	33.95	(*)	-	(*)	(*)	21.98
$5,000 or more	18.82	(*)	14.40	6.16	8.89	27.57	18.84	9.99	26.03	24.99	(*)	(*)	21.56
Returns under $5,000	8.58	14.90	12.57	4.30	2.20	3.55	4.31	6.67	11.00	(*)	12.97	24.12	5.87
Returns $5,000 under $10,000	12.87	(*)	12.39	5.65	2.78	5.55	6.88	5.14	20.45	(*)	15.72	(*)	3.28
Returns $10,000 under $15,000	10.18	25.51	13.10	4.28	1.92	5.05	4.89	4.04	12.64	34.33	13.72	(*)	2.30
Returns $15,000 or more	6.39	9.97	9.13	0.97	0.83	3.07	1.95	2.34	3.63	10.41	3.37	11.08	1.46

Footnotes at end of table.....

Table 7C.—RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL FOR SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Relative sampling variability (Percent)--Continued											
	Total deductions	Standard deduction			Itemized deductions	Exemptions	Taxable income	Income tax before credits	Tax credits			
		Total	Minimum	10 Percent					Retirement income credit	Investment credit	Foreign tax credit	Other tax credits[3]
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Grand total	0.23	0.42	0.71	0.72	0.34	0.24	0.18	0.18	3.49	2.08	3.44	5.66
Taxable returns, total	0.24	0.53	1.05	0.72	0.33	0.29	0.18	0.18	3.84	2.17	4.25	5.91
Under $1,000	4.98	5.01	5.01	(*)	(*)	4.94	5.92	7.13	-	(*)	-	(*)
$1,000 under $2,000	1.74	1.75	1.76	29.00	7.49	1.73	1.96	1.98	(*)	33.98	(*)	30.56
$2,000 under $3,000	2.04	2.04	2.05	22.53	4.65	1.95	1.98	1.99	13.51	21.28	(*)	18.21
$3,000 under $4,000	2.00	2.13	3.10	2.98	3.57	1.97	1.93	1.96	11.50	19.11	(*)	16.63
$4,000 under $5,000	2.00	2.24	3.84	2.80	3.14	1.98	1.89	1.93	11.68	16.20	(*)	16.96
$5,000 under $6,000	1.98	2.44	5.21	2.78	2.83	2.00	1.87	1.92	11.95	12.90	(*)	11.82
$6,000 under $7,000	1.98	2.52	6.75	2.72	2.76	2.05	1.88	1.93	13.63	11.77	(*)	15.00
$7,000 under $8,000	1.92	2.63	8.78	2.77	2.54	1.99	1.82	1.87	15.70	11.92	(*)	14.24
$8,000 under $9,000	1.97	2.90	13.64	2.97	2.47	2.02	1.86	1.91	17.61	9.63	(*)	15.31
$9,000 under $10,000	1.95	3.06	20.76	3.09	2.39	2.02	1.86	1.90	18.11	20.54	(*)	25.44
$10,000 under $15,000	0.34	1.05	(*)	1.05	0.49	0.34	0.23	0.26	6.90	5.30	18.90	13.35
$15,000 under $20,000	0.40	1.61	(*)	1.61	0.46	0.36	0.26	0.28	6.73	6.32	20.33	11.34
$20,000 under $25,000	0.81	2.98	-	2.98	0.84	0.76	0.67	0.69	8.05	6.86	27.71	18.21
$25,000 under $30,000	1.46	5.13	-	5.13	1.48	1.35	1.24	1.26	10.69	10.03	18.90	20.98
$30,000 under $50,000	1.29	4.92	-	4.92	1.30	1.07	0.99	1.03	8.13	7.06	14.95	(*)
$50,000 under $100,000	1.74	4.45	-	4.45	1.75	0.91	0.78	0.78	4.44	3.74	8.48	(*)
$100,000 under $200,000	1.70	4.24	-	4.24	1.70	1.70	1.06	1.05	2.36	2.68	3.41	16.89
$200,000 under $500,000	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$500,000 under $1,000,000	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$1,000,000 or more	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nontaxable returns, total	1.64	1.20	1.22	6.66	3.05	1.24	5.63	4.94	8.39	6.69	5.40	18.05
No adjusted gross income	-	-	-	-	-	4.08	-	-	-	-	-	-
Under $600	2.82	1.95	1.96	11.78	(*)	2.05	-	-	-	-	-	-
$600 under $1,000	2.69	2.43	2.46	12.26	20.51	2.61	(*)	(*)	-	-	-	-
$1,000 under $2,000	3.06	2.91	2.98	10.19	6.94	2.70	17.35	17.23	19.89	32.10	-	-
$2,000 under $3,000	4.35	3.80	3.86	17.56	7.73	3.29	11.76	11.87	12.91	24.46	-	-
$3,000 under $4,000	5.40	6.59	6.89	19.74	7.03	4.72	14.10	14.28	16.03	32.18	(*)	-
$4,000 under $5,000	7.21	8.08	8.38	27.13	9.54	6.58	15.35	15.33	22.18	20.50	(*)	-
$5,000 or more	4.58	10.49	12.92	15.58	4.79	5.99	7.81	6.17	28.63	7.52	5.41	18.05
Returns under $5,000	0.76	0.62	0.72	1.94	1.89	0.65	0.94	0.98	5.46	9.06	(*)	9.70
Returns $5,000 under $10,000	0.78	1.11	3.41	1.21	1.09	0.78	0.70	0.73	6.52	5.51	27.18	7.08
Returns $10,000 under $15,000	0.36	1.05	(*)	1.05	0.51	0.34	0.23	0.26	6.89	5.21	17.38	13.18
Returns $15,000 or more	0.32	1.32	(*)	1.32	0.33	0.23	0.17	0.21	3.62	2.43	3.41	14.98

Adjusted gross income classes	Relative sampling variability (Percent)--Continued									
	Income tax after credits	Recomputed tax (prior year investment credit)	Self-employment tax	Income tax withheld[4]	Refundable credits	Payments on 1969 declaration	Tax due at time of filing	Over payment		
								Total	Refund	Credit on 1970 tax
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Grand total	0.18	7.49	0.67	0.21	2.94	0.51	0.47	0.46	0.46	1.98
Taxable returns, total	0.18	5.72	0.72	0.22	3.24	0.51	0.48	0.47	0.47	2.03
Under $1,000	7.22	-	19.76	5.58	(*)	(*)	16.02	5.65	5.67	(*)
$1,000 under $2,000	1.98	(*)	7.25	1.97	18.19	12.19	5.12	2.10	2.11	20.38
$2,000 under $3,000	2.03	(*)	4.60	2.13	11.06	8.04	4.19	2.54	2.58	12.35
$3,000 under $4,000	2.01	(*)	4.18	2.08	12.37	6.18	4.15	2.68	2.75	11.32
$4,000 under $5,000	1.96	(*)	3.64	2.04	7.34	5.69	4.00	2.68	2.72	13.67
$5,000 under $6,000	1.95	(*)	3.84	2.01	6.79	5.49	4.09	2.58	2.65	10.97
$6,000 under $7,000	1.95	23.68	3.73	2.03	7.07	5.69	4.39	2.72	2.79	10.81
$7,000 under $8,000	1.88	24.58	3.92	1.94	7.07	5.61	3.94	2.55	2.61	10.82
$8,000 under $9,000	1.92	30.01	3.94	1.95	8.48	5.64	4.38	2.53	2.58	10.44
$9,000 under $10,000	1.91	27.06	4.47	1.96	11.90	6.34	4.63	2.56	2.58	16.83
$10,000 under $15,000	0.26	14.99	1.51	0.27	4.56	1.99	1.42	0.72	0.72	4.62
$15,000 under $20,000	0.28	13.95	1.45	0.32	10.45	1.64	1.34	1.01	1.03	3.88
$20,000 under $25,000	0.69	14.45	1.66	0.82	19.21	1.74	1.67	1.97	2.18	4.16
$25,000 under $30,000	1.27	18.08	2.32	1.58	18.32	2.28	2.34	3.30	3.59	5.45
$30,000 under $50,000	1.03	9.96	1.43	1.56	22.27	1.46	1.75	2.93	3.72	4.00
$50,000 under $100,000	0.78	10.16	0.81	1.78	18.57	1.29	0.75	5.97	6.86	8.51
$100,000 under $200,000	1.06	4.75	3.47	2.34	7.37	0.91	2.59	3.83	3.90	5.25
$200,000 under $500,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$500,000 under $1,000,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$1,000,000 or more	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nontaxable returns, total	-	30.83	2.37	2.10	7.05	7.22	4.15	2.33	2.39	8.47
No adjusted gross income	-	13.91	13.62	7.21	6.72	14.30	9.49	2.64	6.40	22.48
Under $600	-	(*)	9.43	3.44	11.23	12.74	11.60	3.33	3.37	18.04
$600 under $1,000	-	(*)	6.20	2.98	11.00	34.15	6.89	3.42	3.25	29.28
$1,000 under $2,000	-	(*)	3.97	6.47	31.45	15.44	14.50	6.17	6.37	18.61
$2,000 under $3,000	-	31.29	4.67	5.49	8.09	21.24	5.87	6.27	6.56	18.64
$3,000 under $4,000	-	34.48	6.12	8.26	13.39	15.78	7.74	8.04	8.64	15.35
$4,000 under $5,000	-	(*)	6.87	9.41	11.08	12.11	9.23	8.72	9.31	14.55
$5,000 or more	-	16.97	6.37	6.98	7.80	15.06	7.58	8.12	9.50	9.05
Returns under $5,000	1.01	32.74	1.61	0.86	5.50	3.50	2.03	1.03	1.02	7.10
Returns $5,000 under $10,000	0.74	16.29	1.68	0.76	3.40	2.57	1.88	1.07	1.09	5.19
Returns $10,000 under $15,000	0.26	14.40	1.50	0.27	4.53	2.15	1.42	0.80	0.82	4.53
Returns $15,000 or more	0.21	4.50	0.70	0.29	6.28	0.52	0.52	1.01	0.92	2.49

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of sampling variability.
[1]Returns in these cells are not subject to sampling variability.
[2]Other sources net less statutory adjustments to adjusted gross income.
[3]Includes unspecified tax credits.
[4]Includes excess social security taxes withheld.

Table 7D.—RELATIVE SAMPLING VARIABILITY OF THE ONE STANDARD DEVIATION LEVEL FOR NUMBER OF RETURNS AND SELECTED INCOME AND TAX ITEMS, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND SUMMARY ADJUSTED GROSS INCOME CLASSES

125 largest standard metropolitan statistical areas	Number of returns					Number of joint returns					Adjusted gross income (amount)					Taxable income (amount)				
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 and over	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 and over	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 and over	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Akron, Ohio	6.36	12.89	14.88	8.42	6.87	7.45	32.81	18.99	9.13	6.96	5.11	14.63	15.12	8.50	5.83	5.16	17.26	15.69	8.74	5.82
Albany-Schenedtady-Troy, New York	5.66	12.40	12.76	7.51	8.14	7.60	(*)	17.15	8.34	8.79	5.08	15.48	13.16	7.59	8.00	5.46	21.27	14.04	7.84	8.42
Albuquerque, New Mexico	7.62	13.33	17.12	12.74	8.78	10.15	24.51	19.14	14.15	9.03	7.20	17.48	17.43	12.98	7.78	7.39	24.96	19.20	13.23	7.78
Allentown-Bethlehem-Easton, Pennsylvania and New Jersey	7.77	14.78	17.16	10.13	9.75	9.32	34.43	20.72	10.82	10.01	6.58	18.08	17.13	10.20	8.42	6.65	23.17	17.77	10.37	8.52
Anaheim-SantaAna-Garden Grove, California	4.30	9.63	10.49	6.29	3.62	4.66	20.56	12.73	6.55	3.77	3.24	12.03	10.59	6.31	3.32	3.27	14.80	11.62	6.55	3.37
Atlanta, Georgia	3.72	7.69	8.76	5.93	3.83	4.94	21.99	11.71	6.19	3.93	3.75	10.06	8.97	5.92	6.60	4.30	12.04	9.55	6.14	7.63
Augusta, Georgia and South Carolina	12.37	19.58	29.01	19.99	14.83	15.12	(*)	30.27	19.99	15.06	11.07	24.92	29.30	19.62	12.88	10.95	32.05	33.77	20.06	12.94
Austin, Texas	11.37	20.88	20.55	20.30	11.43	14.11	(*)	25.56	21.16	11.75	9.20	24.79	20.54	19.97	9.94	9.36	31.82	22.22	20.42	9.96
Bakersfield, California	11.35	20.68	25.38	16.86	11.04	12.42	32.55	29.44	16.93	11.29	9.07	29.76	25.32	16.58	9.89	8.70	32.02	26.29	17.09	9.95
Baltimore, Maryland	3.02	6.39	6.89	4.68	3.54	4.27	15.45	9.30	5.21	3.76	2.68	8.07	7.03	4.73	3.12	2.79	10.97	7.39	4.91	3.13
Baton Rouge, Louisiana	10.92	19.94	24.81	16.63	10.38	13.07	(*)	31.23	16.86	10.97	8.49	23.33	24.56	16.40	9.09	8.64	26.90	27.22	16.50	8.94
Beaumont-Port Arthur-Orange, Texas	10.11	17.09	19.05	15.85	11.38	12.34	31.33	23.01	16.98	12.33	8.86	21.42	19.61	15.99	9.77	8.72	28.01	19.68	16.29	9.63
Binghamton, New York and Pennsylvania	10.18	19.13	18.82	16.52	10.67	12.45	34.30	21.84	18.30	11.44	8.65	23.57	19.33	16.80	9.91	8.98	31.70	20.53	17.27	9.85
Birmingham, Alabama	6.37	12.14	13.17	9.16	7.16	7.82	22.50	15.58	9.59	7.42	5.41	15.34	13.34	9.19	5.96	5.50	20.94	14.25	9.47	5.98
Boston, Massachusetts	2.60	5.43	6.73	3.83	2.47	3.76	16.33	10.34	4.46	2.70	2.13	6.75	6.88	3.87	2.09	2.22	8.70	7.26	4.03	2.11
Bridgeport, Connecticut	8.28	18.90	16.72	11.97	7.73	9.64	(*)	24.19	12.29	8.02	6.60	23.54	16.91	12.00	6.91	6.61	33.58	17.46	12.30	7.00
Buffalo, New York	4.48	8.74	10.56	6.05	5.32	5.64	21.99	13.00	6.45	5.48	3.82	10.33	10.73	6.10	4.63	3.93	13.02	11.14	6.30	4.66
Canton, Ohio	8.78	15.49	19.49	12.69	10.76	10.51	(*)	22.90	13.06	11.06	7.49	18.28	19.52	12.76	9.04	7.64	23.72	20.61	13.00	9.00
Charleston, South Carolina	11.98	18.48	26.86	18.32	14.19	15.42	(*)	30.28	19.03	15.34	10.32	21.28	26.37	18.31	12.44	10.52	28.74	27.79	18.60	12.52
Charleston, West Virginia	12.00	21.52	28.43	16.71	13.20	14.91	(*)	33.94	17.39	13.40	10.03	25.83	28.04	17.06	11.23	10.18	33.12	29.38	17.49	11.00
Charlotte, North Carolina	9.65	17.61	21.86	13.51	9.52	11.37	(*)	25.20	14.54	9.60	7.45	22.36	21.91	13.59	7.71	7.45	26.76	24.69	14.03	7.68
Chattanooga, Tennessee and Georgia	9.72	16.30	19.31	16.06	11.52	11.48	27.92	20.36	17.04	12.04	8.24	19.04	19.20	16.27	9.17	8.02	22.98	19.71	16.53	9.17
Chicago, Illinois	.82	2.83	3.61	1.79	.81	1.83	9.68	5.88	2.18	.96	.86	3.80	3.70	1.85	.73	.95	5.13	3.93	2.02	.77
Cincinnati, Ohio and Kentucky and Indiana	4.29	8.35	9.61	6.12	4.35	5.36	19.13	11.64	6.51	4.56	3.51	10.04	9.80	6.15	3.62	3.56	13.26	10.42	6.39	3.65
Cleveland, Ohio	3.21	6.97	7.76	4.63	3.11	4.03	20.37	11.58	4.92	3.27	2.59	8.61	7.92	4.68	2.57	2.64	10.80	8.38	4.79	2.60
Columbia, South Carolina	11.25	19.21	25.53	15.76	12.16	13.65	(*)	29.61	15.76	12.45	9.33	22.64	24.97	15.93	10.36	9.50	31.65	26.17	16.33	10.39
Columbus, Georgia and Alabama	14.38	24.65	26.81	22.74	18.16	16.85	(*)	28.76	23.33	18.54	12.09	28.27	27.08	22.28	14.39	12.02	32.22	28.78	22.69	14.42
Columbus, Ohio	5.45	10.10	12.02	8.30	5.75	6.83	26.02	15.04	8.87	5.89	4.48	12.21	12.17	8.32	4.82	4.55	15.81	12.78	8.54	4.78
Corpus Christi, Texas	12.30	20.29	25.41	18.83	13.55	14.41	(*)	25.47	19.67	14.40	9.71	24.38	24.69	18.38	11.70	9.38	30.17	25.71	18.60	11.65
Dallas, Texas	3.67	7.66	8.52	5.98	3.00	4.54	14.61	10.75	6.47	3.25	2.83	9.93	8.66	6.01	2.41	2.84	12.30	9.34	6.19	2.41
Davenport-Rock Island-Moline, Iowa and Illinois	9.36	16.52	20.16	14.15	10.56	11.30	(*)	27.36	14.23	10.97	8.05	20.75	20.26	13.99	9.28	8.22	30.50	21.29	14.50	9.30
Dayton, Ohio	5.36	10.78	12.39	7.69	5.03	6.37	30.83	15.42	8.13	5.11	4.32	13.19	12.64	7.74	4.44	4.31	16.49	13.02	7.92	4.43
Denver, Colorado	3.45	8.00	9.84	4.67	2.97	4.78	18.85	12.77	5.01	3.12	2.90	10.52	10.05	4.69	2.64	3.06	13.70	11.08	4.91	2.81
Des Moines, Iowa	9.52	18.44	26.97	12.01	9.80	10.86	(*)	32.60	12.74	10.14	7.53	23.90	27.22	12.01	8.22	7.55	31.04	29.48	12.40	8.11
Detroit, Michigan	1.86	4.37	5.56	2.81	1.70	2.59	12.23	8.25	3.23	1.80	1.56	5.58	5.69	2.86	1.67	1.63	7.23	5.98	2.96	1.73
Duluth-Superior, Minnesota and Wisconsin	11.66	19.80	24.04	16.54	16.41	14.00	(*)	26.59	17.01	16.91	10.49	24.70	24.13	16.43	14.26	10.71	28.74	25.33	16.71	13.81
El Paso, Texas	11.03	15.98	23.99	21.86	13.57	14.12	28.04	25.55	23.22	14.15	9.62	19.78	23.96	21.61	11.24	9.68	24.91	25.82	21.82	11.15
Erie, Pennsylvania	10.64	19.15	20.79	15.62	13.14	12.54	31.15	24.02	15.72	13.21	9.17	22.14	20.92	15.61	11.62	9.01	26.66	21.43	15.87	11.59
Evansville, Indiana and Kentucky	11.58	23.45	21.96	14.90	15.19	13.50	(*)	28.07	16.05	15.24	9.59	27.06	21.75	15.19	12.89	9.76	33.99	22.66	15.65	12.58
Flint, Michigan	7.31	14.08	15.17	10.94	8.04	8.65	30.84	18.64	11.35	8.15	6.38	17.02	15.38	10.99	7.72	6.40	21.35	16.13	11.22	7.65
Fort Lauderdale-Hollywood, Florida	6.73	12.08	14.54	10.63	6.66	8.19	20.63	18.50	11.40	6.92	5.13	15.71	14.54	10.74	5.20	5.02	17.59	15.44	10.90	5.10
Fort Wayne, Indiana	10.71	18.51	22.41	16.59	11.68	13.65	(*)	30.34	17.11	11.80	8.72	22.30	22.17	16.61	10.22	8.80	28.06	23.23	17.09	10.10
Fort Worth, Texas	5.88	10.85	12.08	9.52	8.26	7.07	20.33	13.89	9.98	8.78	5.10	13.31	12.21	9.58	6.92	5.25	16.81	13.26	9.76	6.60
Fresno, California	8.63	13.87	16.86	14.62	10.90	10.68	25.31	19.11	15.94	11.31	7.71	17.92	17.13	14.67	9.47	7.81	23.26	18.15	14.96	9.51
Gary-Hammond-East Chicago, Indiana	6.76	13.53	17.19	8.47	7.05	7.78	33.31	20.22	9.02	7.16	5.56	16.49	17.38	8.50	6.53	5.62	22.08	18.89	8.73	6.54
Grand Rapids, Michigan	7.23	13.52	14.62	10.68	8.34	8.67	34.97	17.39	10.93	8.54	6.10	16.44	14.90	10.81	6.81	6.19	22.47	15.66	11.35	6.77
Greensboro-High Point, North Carolina	6.79	12.45	15.20	9.09	7.05	8.15	30.46	20.35	9.41	7.38	5.40	14.69	15.46	9.15	5.85	5.48	17.85	16.41	9.30	5.75
Greenville, South Carolina	10.69	16.26	23.83	17.15	12.39	14.37	(*)	26.12	17.61	12.70	9.33	20.25	23.42	17.04	10.71	9.76	27.81	25.93	17.40	10.51
Harrisburg, Pennsylvania	8.64	17.23	16.81	12.30	9.73	10.29	(*)	22.86	13.14	10.02	7.19	21.07	16.86	12.39	8.25	7.27	26.38	17.28	21.59	8.20
Hartford, Connecticut	6.11	12.55	13.18	9.69	5.76	7.77	34.12	19.27	10.67	5.97	4.90	15.92	13.56	9.73	4.91	5.00	20.92	14.10	9.96	4.93
Honolulu, Hawaii	3.36	8.37	15.26	5.01	3.24	6.56	(*)	20.43	6.95	3.65	3.13	11.70	15.53	5.13	2.84	3.40	15.50	16.53	5.72	2.95
Houston, Texas	3.53	7.19	8.49	4.56	3.70	4.36	15.28	10.31	4.92	3.97	2.78	9.85	8.66	4.61	2.86	2.78	12.65	9.25	4.82	2.65
Huntington-Ashland, West Virginia, Kentucky and Ohio	12.11	25.42	23.49	15.77	15.94	13.62	(*)	25.32	16.93	16.22	10.21	27.17	23.70	15.78	13.32	10.18	(*)	24.42	15.93	13.25
Indianapolis, Indiana	4.62	8.71	11.30	6.66	4.61	5.70	24.56	14.98	7.09	4.71	3.73	10.68	11.44	6.70	4.02	3.79	13.70	12.03	6.86	4.07
Jackson, Mississippi	11.08	18.74	22.86	20.10	11.40	13.78	(*)	25.49	20.74	11.72	9.52	24.22	22.69	20.31	10.69	9.71	34.84	24.00	20.84	10.90
Jacksonville, Florida	8.08	14.82	14.87	12.65	10.40	9.93	25.80	19.93	13.33	10.55	6.97	18.03	15.03	12.66	8.53	7.17	21.67	16.36	12.92	8.55
Jersey City, New Jersey	7.24	14.46	13.18	11.13	9.12	9.58	(*)	18.35	12.93	9.77	6.32	17.13	13.42	11.19	8.09	6.47	21.15	14.32	11.35	8.18
Johnstown, Pennsylvania	12.21	19.84	22.49	20.15	19.63	15.03	(*)	25.96	20.15	19.78	11.66	23.20	22.78	19.77	17.19	12.52	27.17	24.22	20.41	16.45
Kansas City, Missouri and Kansas	4.50	8.54	10.42	7.17	4.48	5.55	19.61	12.59	7.59	4.62	3.65	10.18	10.57	7.05	3.77	3.66	13.23	11.22	7.12	3.76
Knoxville, Tennessee	8.84	16.51	17.06	13.86	10.21	10.29	29.31	19.73	14.67	10.42	7.78	19.11	17.72	13.87	8.85	7.67	25.20	18.02	14.37	8.77
Lancaster, Pennsylvania	9.82	17.08	20.02	14.02	12.03	11.49	(*)	23.37	14.66	12.52	8.45	19.94	20.36	14.17	10.24	8.48	26.26	21.03	14.43	10.22
Lansing, Michigan	9.30	21.18	20.28	13.60	8.56	10.45	(*)	25.53	14.65	8.72	7.26	26.04	20.41	13.75	7.73	7.29	31.70	21.32	14.04	7.71
Little Rock-North Little Rock, Arkansas	9.25	16.45	19.64	12.79	19.32	11.30	32.86	22.83	13.13	20.20	8.43	19.15	19.69	12.95	15.08	9.12	22.91	20.30	13.62	16.55
Lorain-Elyria, Ohio	10.56	19.85	27.80	14.35	11.77	12.04	(*)	28.24	15.36	11.80	8.83	23.04	27.88	14.46	11.20	8.90	28.63	28.89	14.73	11.29
Los Angeles-Long Beach California	1.35	3.25	3.74	2.18	1.43	2.14	8.27	5.34	2.65	1.49	1.17	4.27	3.82	2.20	1.20	1.26	5.76	4.27	2.35	1.26
Louisville, Kentucky and Indiana	5.33	10.99	10.92	7.53	5.21	6.51	27.96	13.51	7.65	5.39	4.32	12.52	11.01	7.53	4.42	4.34	14.92	11.64	7.72	4.43
Madison, Wisconsin	9.51	17.16	24.24	14.09	9.12	11.41	(*)	28.36	14.67	9.53	7.76	22.58	24.33	14.27	8.27	7.88	26.78	25.47	14.72	8.37
Memphis, Tennessee and Arkansas	6.59	10.98	15.26	10.34	7.10	8.35	22.90	18.66	10.60	7.43	5.34	13.34	15.38	10.45	5.62	5.35	16.65	17.23	10.77	5.50
Miami, Florida	4.60	7.83	10.20	7.97	4.78	5.87	14.14	12.24	8.53	5.11	3.68	11.35	10.32	8.00	3.74	3.63	13.42	11.10	8.17	3.72
Milwaukee, Wisconsin	3.71	7.56	9.30	5.42	3.71	4.87	19.13	13.39	5.84	3.84	3.13	9.48	9.54	5.47	3.32	3.29	12.13	9.84	5.75	3.41

Footnote at end of table.

Table 7D.—RELATIVE SAMPLING VARIABILITY OF THE ONE STANDARD DEVIATION LEVEL FOR NUMBER OF RETURNS AND SELECTED INCOME AND TAX ITEMS, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND SUMMARY ADJUSTED GROSS INCOME CLASSES—Continued

125 largest standard metropolitan statistical areas	Number of returns					Number of joint returns					Adjusted gross income (amount)					Taxable income (amount)				
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 and over	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 and over	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 and over	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Minneapolis-St. Paul, Minnesota	2.89	6.61	7.99	4.21	2.52	4.09	19.67	10.88	4.72	2.68	2.37	8.39	8.19	4.23	2.07	2.43	10.78	8.64	4.37	2.09
Mobile, Alabama	9.50	16.83	18.20	15.30	11.34	11.31	27.54	20.54	15.77	11.90	8.35	20.47	18.15	15.30	10.03	8.88	30.55	21.47	15.63	10.04
Nashville, Tennessee	7.14	13.51	14.50	10.88	7.63	8.59	25.09	17.00	11.06	7.93	5.78	15.95	14.54	10.87	5.88	5.77	20.01	15.33	11.01	5.85
New Haven, Connecticut	8.82	18.36	18.40	14.01	8.19	10.60	(*)	24.13	14.96	8.55	6.83	21.64	18.73	14.12	7.13	6.95	29.42	20.94	14.44	7.14
New Orleans, Louisiana	5.25	9.69	12.64	7.72	5.29	6.92	21.01	15.86	8.33	5.73	4.16	12.16	12.81	7.81	4.36	4.26	14.38	14.40	8.12	4.42
New York, New York	.18	1.98	2.51	.48	.30	1.46	6.86	4.08	1.36	.58	.45	2.73	2.58	.56	.32	.58	3.80	2.82	.78	.37
Newark, New Jersey	3.38	7.01	8.34	5.30	3.05	4.22	20.33	10.72	5.90	3.18	2.55	8.73	8.50	5.34	2.57	2.56	11.38	9.21	5.52	2.56
Newport News-Hampton, Virginia	10.48	19.43	22.37	15.41	11.79	12.29	(*)	26.66	16.25	11.83	8.73	22.85	22.38	15.48	11.04	9.06	28.25	23.43	15.67	11.07
Norfolk-Portsmouth, Virginia	6.95	13.85	13.12	10.08	9.12	8.43	28.30	14.46	11.19	9.29	6.15	18.39	13.15	10.19	7.93	6.15	22.55	14.02	10.42	7.94
Oklahoma City, Oklahoma	6.72	11.81	16.87	10.70	6.56	8.25	24.23	17.97	10.97	6.77	5.68	15.35	17.32	10.49	5.71	5.69	21.07	18.48	10.67	5.79
Omaha, Nebraska and Iowa	6.22	11.93	13.57	9.33	6.44	8.10	26.30	16.21	9.57	6.94	5.40	15.46	13.77	9.27	5.44	5.71	20.60	14.71	9.75	5.47
Orlando, Florida	9.64	15.35	21.38	15.38	11.12	11.71	28.41	24.32	15.93	11.31	8.02	18.74	21.65	15.49	8.97	7.90	25.29	23.95	15.93	8.80
Paterson-Clifton-Passaic, New Jersey	3.93	8.15	9.05	6.06	3.68	4.81	23.50	12.81	6.52	3.81	3.02	10.00	9.20	6.11	3.14	3.04	13.42	9.62	6.31	3.12
Pensacola, Florida	12.49	19.19	27.57	19.27	18.92	15.18	33.02	30.18	20.65	19.02	11.24	22.15	27.79	19.50	16.49	11.41	24.67	30.87	20.03	16.50
Peoria, Illinois	8.57	17.20	19.03	11.86	9.36	10.09	(*)	24.36	12.19	9.49	7.33	22.29	19.44	11.89	8.21	7.35	32.12	20.47	12.23	8.09
Philadelphia, Pennsylvania and New Jersey	1.96	4.16	4.95	2.87	2.05	2.78	12.51	6.94	3.14	2.18	1.67	5.20	5.05	2.90	1.72	1.70	6.68	5.34	2.98	1.74
Phoenix, Arizona	3.84	7.99	10.64	7.12	3.65	5.65	17.30	14.04	7.75	3.92	3.44	11.09	10.79	7.20	3.22	3.62	14.24	11.50	7.50	3.24
Pittsburgh, Pennsylvania	2.72	6.17	6.41	4.00	2.76	3.91	15.86	8.34	4.08	2.95	2.39	7.57	6.55	4.00	2.35	2.50	10.45	6.99	4.15	2.38
Portland, Oregon and Washington	4.39	9.25	10.91	6.37	4.08	5.68	21.48	14.77	6.69	6.69	3.66	11.56	11.10	6.47	3.55	3.81	15.99	11.65	6.65	3.60
Providence-Pawtucket-Warwick, Rhode Island and Massachusetts	3.53	7.95	10.15	6.69	5.58	6.97	27.91	14.20	7.41	6.02	3.81	10.44	10.46	6.84	4.61	4.12	13.86	11.03	7.04	4.58
Reading, Pennsylvania	10.39	18.20	24.14	14.01	13.32	12.18	(*)	28.60	14.15	13.45	8.88	21.16	24.23	14.05	11.14	8.86	25.61	24.37	14.13	10.98
Richmond, Virginia	7.65	14.05	16.12	11.87	8.32	9.43	(*)	19.27	12.17	8.66	6.19	16.72	16.23	11.97	6.74	6.28	20.14	17.03	12.40	6.70
Rochester, New York	5.33	11.79	12.42	7.32	4.76	6.35	30.75	18.06	8.26	4.95	4.12	14.48	12.63	7.36	4.25	4.28	18.12	13.16	7.58	4.34
Rockford, Illinois	10.73	20.94	24.86	15.67	11.89	12.28	(*)	27.50	16.29	12.38	9.03	28.09	25.01	15.75	10.18	9.14	33.13	26.41	16.34	10.10
Sacramento, California	6.41	12.13	14.86	9.86	6.08	7.28	24.22	17.89	10.46	6.28	5.11	15.85	15.02	9.84	5.54	5.19	19.26	15.92	10.05	5.52
St. Louis, Missouri and Illinois	2.96	6.31	7.73	4.53	2.77	3.74	14.80	9.66	4.71	2.89	2.47	7.82	7.87	4.52	2.40	2.52	10.45	8.42	4.65	2.43
Salt Lake City, Utah	6.42	13.07	16.56	8.18	7.12	8.68	(*)	18.05	9.17	7.34	5.73	17.83	16.77	8.31	6.19	6.00	23.21	19.07	8.83	6.35
San Antonio, Texas	6.55	11.60	12.82	10.48	7.57	8.12	22.22	14.60	10.92	8.07	5.66	14.66	13.02	10.47	6.07	5.69	19.30	13.97	10.68	6.04
San Bernardino-Riverside-Ontario, California	5.51	9.97	10.84	8.51	6.11	6.59	17.26	13.27	8.94	6.30	4.75	13.39	11.04	8.55	5.55	4.89	18.95	12.11	8.82	5.65
San Diego, California	4.71	8.63	10.54	7.13	4.88	5.55	15.50	12.52	7.54	5.07	3.81	10.41	10.63	7.13	4.32	3.92	13.47	11.59	7.32	4.38
San Francisco-Oakland, California	2.25	5.15	5.76	3.38	2.09	3.16	13.11	8.70	4.13	2.26	1.81	6.53	5.87	3.41	1.81	1.89	8.24	6.36	3.55	1.85
San Jose, California	4.94	11.66	12.85	7.15	4.04	5.20	24.63	17.96	7.59	4.18	3.64	14.38	13.01	7.17	3.75	3.70	17.71	14.05	7.41	3.79
Scranton, Pennsylvania	13.60	21.21	31.05	19.02	19.23	17.27	(*)	(*)	20.14	20.62	11.72	25.08	30.88	18.85	15.62	12.19	30.87	32.27	19.27	15.65
Seattle-Everett, Washington	3.39	7.85	8.71	5.22	2.78	4.44	20.16	12.12	5.54	2.98	2.85	10.46	8.87	5.29	2.57	2.93	13.08	9.32	5.47	2.64
Shreveport, Louisiana	11.72	20.52	24.33	18.21	13.04	13.66	(*)	27.09	19.35	13.84	9.76	24.63	24.52	18.33	10.70	9.77	29.50	27.17	18.75	10.55
South Bend, Indiana	10.32	18.81	23.27	13.46	12.69	12.00	(*)	33.05	13.70	12.92	8.64	22.82	23.59	13.52	11.10	8.81	28.40	24.30	13.75	11.08
Spokane, Washington	10.07	19.32	19.32	14.70	12.47	11.62	33.76	22.81	14.90	13.07	8.82	22.80	19.74	14.79	10.59	9.04	28.89	20.84	15.30	10.65
Springfield-Chicopee-Holyoke, Massachusetts and Connecticut	8.20	16.20	17.19	11.17	9.25	9.90	(*)	23.04	11.97	9.49	6.67	18.94	17.59	11.24	7.78	6.82	23.47	18.57	11.49	7.78
Stockton, California	10.66	17.45	21.38	17.96	12.22	12.36	28.00	22.81	18.46	12.51	9.29	22.52	21.70	17.88	10.96	9.22	27.45	22.82	18.19	11.03
Syracuse, New York	6.79	12.34	14.91	9.97	7.85	8.36	28.69	18.90	10.41	8.14	5.88	15.33	15.16	10.06	7.14	6.08	19.40	15.80	10.33	7.23
Tacoma, Washington	9.03	16.39	20.82	13.40	9.45	10.49	31.05	24.50	14.05	9.68	7.52	19.12	21.24	13.42	8.38	7.62	23.35	22.49	13.71	8.42
Tampa-St. Petersburg, Florida	5.44	8.93	11.21	9.14	6.87	6.91	16.04	12.95	9.56	7.16	4.71	10.57	11.41	9.20	5.72	4.82	14.81	12.17	9.38	5.69
Toledo, Ohio and Michigan	6.16	11.86	14.83	8.38	6.64	7.16	27.36	17.56	8.78	6.92	5.04	14.46	14.94	8.42	5.76	5.14	19.34	15.66	8.63	5.77
Trenton, New Jersey	9.29	18.91	17.72	14.26	10.08	11.52	(*)	26.27	15.05	10.54	7.74	23.51	18.17	14.41	8.64	7.88	32.97	18.86	14.66	8.39
Tucson, Arizona	8.93	19.03	16.77	13.91	10.49	10.67	(*)	18.74	15.00	10.87	7.58	22.71	17.13	14.07	8.60	7.84	29.52	18.69	14.95	8.59
Tulsa, Oklahoma	7.24	16.21	13.39	12.18	7.63	8.74	33.78	15.16	12.85	7.78	6.33	20.55	13.71	11.99	6.02	6.30	28.20	14.28	12.28	5.98
Utica-Rome, New York	10.09	18.44	21.11	14.02	13.03	11.32	31.49	22.64	14.34	13.55	8.75	21.09	21.09	14.11	11.58	8.91	26.06	21.74	14.42	11.63
Washington, D. C., Maryland and Virginia	2.66	5.85	7.12	4.30	2.05	3.36	16.77	9.84	4.89	2.27	2.02	7.64	7.63	4.31	2.14	2.06	9.70	7.74	4.48	2.13
West Palm Beach, Florida	10.25	16.57	25.61	17.64	9.63	12.25	(*)	33.45	18.41	10.21	7.31	25.49	25.53	17.68	7.00	7.06	25.07	27.31	18.04	6.98
Wichita, Kansas	7.88	15.08	16.59	11.61	9.06	9.59	29.01	18.84	11.92	9.30	6.87	19.40	16.79	11.68	7.77	6.93	24.04	17.83	11.97	7.71
Wilkes-Barre-Hazleton, Pennsylvania	9.58	16.34	16.77	15.32	15.38	12.76	(*)	19.56	16.70	16.74	8.82	19.46	16.75	15.53	12.66	8.87	23.64	17.66	15.69	12.67
Wilmington, Delaware, Maryland, and New Jersey	6.09	13.91	15.82	7.63	4.42	8.20	(*)	26.28	8.04	4.96	4.67	18.14	16.43	7.78	4.30	4.94	20.81	17.30	8.43	4.81
Worchester, Massachusetts	10.09	18.58	20.75	13.61	12.23	11.94	(*)	25.53	14.55	12.46	8.23	21.24	20.92	13.72	10.30	8.50	29.32	23.19	14.06	10.31
York, Pennsylvania	9.51	19.23	16.73	14.52	10.93	10.74	31.32	19.20	15.37	11.27	8.25	24.08	17.10	14.74	9.78	8.32	33.69	17.96	15.14	9.78
Youngstown-Warren, Ohio	7.33	14.10	15.34	10.53	8.42	8.78	29.65	20.39	10.85	8.72	6.27	17.20	15.48	10.54	7.44	6.43	23.40	16.18	10.77	7.44

Footnote at end of table.

Table 7D.—RELATIVE SAMPLING VARIABILITY OF THE ONE STANDARD DEVIATION LEVEL FOR NUMBER OF RETURNS AND SELECTED INCOME AND TAX ITEMS, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND SUMMARY ADJUSTED GROSS INCOME CLASSES—Continued

125 largest standard metropolitan statistical areas	Income tax after credits (amount)					Form W-2, wages and other compensation (amount)					W-2 compensation reported for men (amount)					W-2 compensation reported for women (amount)				
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 and over	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 and over	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 or over	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 or over
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Akron, Ohio	4.74	18.03	15.99	8.91	5.24	5.74	17.45	15.86	8.85	7.31	6.27	22.61	17.92	9.11	7.48	10.93	27.12	30.05	18.15	10.26
Albany-Schenectady-Troy, New York	5.43	22.53	14.46	7.98	8.14	5.73	17.63	14.21	8.24	9.24	6.70	26.51	17.77	8.79	10.43	10.57	24.88	22.47	13.68	12.49
Albuquerque, New Mexico	6.92	26.58	20.35	13.52	7.09	8.14	18.56	19.36	13.69	9.72	8.80	22.01	19.57	14.50	10.21	14.16	34.18	(*)	28.64	15.52
Allentown-Bethlehem-Easton, Pennsylvania and New Jersey	6.23	24.20	17.98	10.51	8.05	7.34	21.53	17.76	10.57	10.25	8.04	31.47	19.11	10.93	10.61	11.92	29.27	32.87	15.94	14.87
Anaheim-SantaAna-Garden Grove, California	3.07	15.60	12.14	6.67	3.26	3.66	13.05	11.20	6.53	3.97	3.92	16.98	12.88	6.75	4.11	7.15	20.41	19.53	11.56	6.14
Atlanta, Georgia	6.19	12.65	9.87	6.33	10.74	3.55	10.14	9.22	6.31	4.61	4.06	13.86	10.93	6.72	5.14	7.00	15.76	16.13	10.68	6.68
Augusta, Georgia and South Carolina	10.36	33.22	(*)	20.24	12.34	11.92	24.95	30.11	19.97	15.64	12.88	30.35	31.54	20.84	15.94	19.34	(*)	(*)	26.53	22.57
Austin, Texas	8.52	33.08	22.78	20.71	9.38	11.07	26.72	22.54	20.63	13.40	11.96	(*)	25.59	21.57	14.06	17.88	(*)	32.72	29.25	19.77
Bakersfield, California	8.26	32.79	26.84	17.41	9.56	10.37	27.97	26.73	17.61	12.66	11.52	33.87	30.25	18.59	13.02	16.81	(*)	(*)	27.97	16.80
Baltimore, Maryland	2.63	11.73	7.66	5.03	2.93	3.08	8.89	7.57	4.98	3.93	3.62	12.57	9.31	5.35	4.13	5.92	13.14	13.32	8.81	6.66
Baton Rouge, Louisiana	8.10	28.56	28.95	16.58	8.51	9.59	23.47	27.14	17.39	11.39	10.55	26.57	33.07	17.91	11.72	18.28	(*)	(*)	29.64	15.86
Beaumont-Port Arthur-Orange, Texas	7.86	28.91	19.98	16.47	8.24	10.25	25.29	20.76	16.69	13.15	11.22	30.47	21.52	17.09	13.24	17.71	(*)	(*)	25.00	20.59
Binghamton, New York and Pennsylvania	8.69	33.10	21.61	17.73	9.52	9.99	27.44	21.55	17.87	11.80	10.79	(*)	23.26	18.83	12.31	17.76	(*)	(*)	34.87	20.10
Birmingham, Alabama	5.04	21.93	14.70	9.70	5.46	6.22	16.57	13.92	9.74	8.01	6.84	19.91	15.86	10.15	8.19	13.04	31.30	26.65	16.99	13.47
Boston, Massachusetts	2.03	9.26	7.47	4.17	1.96	2.52	7.43	7.39	4.14	2.80	2.93	11.09	8.98	4.60	2.91	5.29	10.60	12.93	8.03	5.95
Bridgeport, Connecticut	6.17	34.92	17.85	12.43	6.80	7.53	29.21	17.86	12.49	8.48	8.31	(*)	21.77	12.73	8.62	13.60	(*)	29.99	17.40	11.95
Buffalo, New York	3.73	13.67	11.45	6.47	4.31	4.30	12.03	11.13	6.33	5.78	4.77	16.18	12.09	6.62	6.05	8.72	18.63	24.92	13.20	9.97
Canton, Ohio	7.06	24.77	21.31	13.17	8.06	8.34	20.22	20.13	13.23	11.54	9.08	28.09	21.95	13.52	11.91	15.97	29.50	(*)	25.47	18.27
Charleston, South Carolina	9.99	29.57	29.03	18.76	12.18	11.96	23.15	27.16	18.78	16.86	13.50	29.77	30.34	20.04	17.15	18.27	34.96	(*)	24.97	24.42
Charleston, West Virginia	9.40	34.85	30.54	17.77	9.61	11.21	26.54	30.43	17.65	14.25	12.32	(*)	(*)	17.92	14.57	22.64	(*)	(*)	33.00	21.45
Charlotte, North Carolina	6.78	27.68	26.48	14.32	6.85	8.59	23.07	24.10	14.10	9.98	9.05	27.14	26.60	15.02	10.17	14.75	(*)	(*)	19.90	16.03
Chattanooga, Tennessee and Georgia	7.24	23.91	19.99	16.85	8.23	9.29	19.10	19.60	17.67	12.17	10.17	23.83	21.62	18.27	12.46	15.57	30.18	31.57	26.62	17.87
Chicago, Illinois	.91	5.46	4.08	2.14	.88	1.05	4.35	3.99	1.97	1.01	1.31	6.30	5.01	2.22	1.14	2.86	7.10	7.69	4.90	2.43
Cincinnati, Ohio and Kentucky and Indiana	3.22	14.00	10.72	6.54	3.32	4.05	11.22	10.50	6.32	4.82	4.49	15.33	11.40	6.58	4.99	7.69	16.76	23.01	10.97	8.38
Cleveland, Ohio	2.38	11.39	8.64	4.87	2.34	2.98	9.49	8.33	4.91	3.32	3.33	13.12	10.16	5.14	3.43	6.33	14.41	14.74	9.12	5.93
Columbia, South Carolina	8.93	33.59	27.16	16.53	9.62	10.20	24.30	25.23	16.22	12.73	11.21	31.67	28.19	16.59	13.23	17.12	(*)	(*)	21.30	19.93
Columbus, Georgia and Alabama	10.96	33.02	29.78	22.98	13.18	13.88	29.17	28.16	23.53	20.40	14.75	(*)	30.37	24.17	20.86	21.93	(*)	(*)	29.57	(*)
Columbus, Ohio	4.09	16.53	13.05	8.69	4.15	5.13	13.38	12.68	8.79	6.14	5.75	20.53	14.78	9.19	6.32	8.27	17.74	18.97	12.19	10.42
Corpus Christi, Texas	8.72	31.31	26.09	18.70	10.82	11.33	25.27	25.53	19.52	16.93	12.63	(*)	26.54	20.08	17.62	17.95	(*)	(*)	25.68	22.73
Dallas, Texas	2.55	12.86	9.68	6.29	2.29	3.40	10.72	9.22	6.34	3.39	3.74	14.18	10.22	6.77	3.55	6.29	15.42	17.34	8.85	6.30
Davenport-Rock Island-Moline, Iowa and Illinois	7.79	32.31	22.25	14.74	8.78	9.32	26.06	23.33	14.41	11.86	10.22	34.04	26.26	14.71	12.04	16.15	(*)	(*)	21.90	17.74
Dayton, Ohio	3.97	17.37	13.37	8.08	4.07	4.89	14.62	13.38	8.13	5.38	5.47	18.25	15.46	8.48	5.61	9.58	24.46	25.90	15.45	8.39
Denver, Colorado	2.93	14.82	11.65	5.10	3.02	3.44	11.42	10.95	5.10	3.58	3.95	14.66	13.29	5.63	3.86	7.71	19.09	19.41	9.20	7.36
Des Moines, Iowa	6.97	32.45	30.74	12.66	7.50	8.69	25.66	28.45	12.39	10.94	9.44	(*)	33.64	13.20	11.31	17.88	(*)	(*)	25.04	17.69
Detroit, Michigan	1.74	7.67	6.18	3.05	2.24	1.78	6.34	5.96	2.98	2.10	2.02	8.46	7.32	3.21	2.28	4.15	10.30	10.76	7.57	3.66
Duluth-Superior, Minnesota and Wisconsin	10.10	30.12	25.93	16.88	12.80	11.49	26.65	26.42	16.73	18.99	12.10	32.84	27.78	17.01	19.82	20.63	(*)	(*)	28.62	34.35
El Paso, Texas	8.96	25.84	26.29	21.95	10.94	10.96	19.78	24.31	23.29	14.96	12.07	23.82	25.97	24.67	15.08	18.96	32.56	(*)	(*)	20.74
Erie, Pennsylvania	8.41	27.75	21.84	16.01	10.66	10.43	23.84	22.09	16.32	15.36	11.57	(*)	23.30	17.01	15.44	18.01	32.38	(*)	26.73	27.41
Evansville, Indiana and Kentucky	9.15	34.09	23.26	15.98	11.56	11.17	29.05	24.01	16.84	17.27	12.18	(*)	25.85	17.49	17.63	21.52	(*)	(*)	23.67	25.40
Flint, Michigan	6.12	22.48	16.53	11.38	7.42	7.03	18.58	16.24	11.42	8.33	7.74	24.40	17.80	12.02	8.54	12.69	29.02	33.42	19.39	12.40
Fort Lauderdale-Hollywood, Florida	4.32	19.08	16.06	11.07	4.30	6.54	17.12	16.91	11.96	7.87	7.26	25.09	19.81	12.60	8.13	11.95	22.44	29.26	19.40	13.21
Fort Wayne, Indiana	7.99	28.94	23.83	17.29	9.00	9.92	24.45	23.51	17.34	13.12	10.99	32.54	26.46	17.75	13.62	17.18	(*)	(*)	27.37	19.22
Fort Worth, Texas	4.81	17.66	13.61	9.92	5.77	5.86	14.89	13.00	10.07	9.51	6.38	20.05	14.45	10.50	9.06	10.24	21.13	22.76	15.17	16.48
Fresno, California	7.48	24.69	18.45	15.22	9.52	8.91	18.79	18.45	15.97	13.05	10.11	23.62	20.33	17.52	13.47	14.44	30.87	32.33	25.62	17.03
Gary-Hammond-East Chicago, Indiana	5.44	23.52	19.82	8.87	6.30	6.06	18.21	18.55	8.81	7.44	6.44	23.84	20.06	8.86	7.59	13.34	28.63	(*)	17.66	11.28
Grand Rapids, Michigan	5.60	23.86	16.09	11.50	5.95	7.04	17.16	16.01	11.56	9.29	7.81	23.94	17.72	11.72	9.50	11.70	24.60	30.85	16.38	15.39
Greensboro-High Point, North Carolina	4.92	18.56	16.75	9.43	5.11	6.24	15.98	16.74	9.64	7.60	6.95	23.32	19.83	10.05	7.96	9.91	21.64	23.68	12.15	12.55
Greenville, South Carolina	9.06	28.88	27.27	17.52	9.70	10.62	21.30	24.42	18.26	14.33	12.11	31.29	28.79	18.66	14.84	16.48	28.51	34.29	25.30	23.54
Harrisburg, Pennsylvania	6.71	27.50	17.63	12.80	7.34	8.25	23.02	18.21	12.96	10.69	9.27	(*)	19.89	13.53	11.01	13.02	29.32	33.46	18.56	15.19
Hartford, Connecticut	4.53	21.78	14.67	10.09	4.55	5.65	16.73	14.69	10.30	6.26	6.32	23.59	17.97	10.94	6.45	10.65	24.14	24.14	17.07	9.86
Honolulu, Hawaii	3.13	16.26	17.10	6.05	2.79	3.71	12.94	15.79	5.70	3.58	4.51	17.28	18.82	6.80	4.13	7.96	22.69	25.48	14.56	7.15
Houston, Texas	2.47	13.45	9.56	4.98	2.41	3.22	10.04	9.36	4.83	3.51	3.50	12.46	10.38	5.06	3.65	6.88	17.31	18.29	9.42	6.44
Huntington-Ashland, West Virginia, Kentucky and Ohio	9.55	(*)	25.30	16.06	12.03	11.98	30.54	25.00	17.22	17.77	12.66	(*)	25.70	17.82	18.33	19.07	(*)	(*)	29.32	29.89
Indianapolis, Indiana	3.52	14.37	12.58	7.00	3.77	4.29	11.89	11.88	7.16	5.04	4.83	15.88	13.87	7.56	5.27	7.65	18.28	20.50	11.38	7.57
Jackson, Mississippi	9.19	(*)	24.88	21.11	10.94	11.02	25.12	24.80	21.05	13.73	11.88	30.43	27.25	21.65	14.55	20.62	(*)	(*)	31.90	19.92
Jacksonville, Florida	6.55	22.83	16.80	13.09	7.40	7.75	18.93	15.35	13.20	11.25	8.68	25.78	17.83	13.69	11.52	14.09	25.45	27.23	21.78	16.53
Jersey City, New Jersey	6.23	22.66	14.88	11.60	7.70	7.05	18.87	14.53	11.53	9.85	7.97	26.33	16.87	12.27	10.27	12.27	26.38	24.78	19.31	14.46
Johnstown, Pennsylvania	12.32	28.09	25.52	20.67	14.68	13.06	25.12	23.69	22.05	21.67	14.71	(*)	24.75	23.03	21.90	21.32	32.01	(*)	30.84	(*)
Kansas City, Missouri and Kansas	3.31	13.92	11.49	7.19	3.48	4.23	11.40	11.24	7.39	4.90	4.68	14.38	12.86	7.81	5.03	7.74	18.49	20.28	11.12	8.04
Knoxville, Tennessee	7.20	26.85	18.31	14.87	8.07	8.77	21.08	18.77	14.35	11.25	9.59	25.56	20.75	15.21	11.71	14.57	(*)	30.56	22.66	18.26
Lancaster, Pennsylvania	7.98	28.40	21.47	14.58	9.52	9.96	22.13	22.22	15.31	14.32	10.68	25.89	24.15	15.70	14.45	17.53	(*)	(*)	20.45	20.87
Lansing, Michigan	6.88	32.88	21.89	14.51	7.27	8.00	28.42	22.51	14.03	9.08	8.64	(*)	26.80	15.12	9.38	14.92	(*)	(*)	23.74	13.59
Little Rock-North Little Rock, Arkansas	8.73	24.11	20.73	13.80	13.91	9.59	21.10	20.56	13.34	21.82	10.82	25.88	23.30	14.20	23.47	16.41	(*)	33.68	19.24	24.73
Lorain-Elyria, Ohio	8.62	30.15	29.41	15.10	11.11	9.81	24.80	29.47	15.22	13.22	10.80	(*)	31.06	15.79	13.53	17.81	34.08	(*)	32.03	18.73
Los Angeles-Long Beach, California	1.15	6.18	4.48	2.45	1.12	1.39	4.72	4.12	2.38	1.55	1.62	6.28	5.11	2.61	1.64	3.04	7.81	7.12	5.00	2.74
Louisville, Kentucky and Indiana	3.98	15.63	12.14	7.86	4.00	4.94	13.87	12.16	7.76	5.85	5.53	19.86	13.86	8.02	6.07	9.23	20.17	22.23	11.66	10.66
Madison, Wisconsin	7.44	27.74	26.52	15.02	8.14	8.75	22.79	25.53	14.86	11.54	9.52	28.35	29.19	15.48	10.37	16.34	(*)	(*)	24.10	25.58
Memphis, Tennessee and Arkansas	4.74	17.20	18.07	11.00	4.85	6.17	13.85	15.96	10.75	7.78	6.76	18.02	17.30	11.12	8.01	10.14	21.47	26.48	14.86	13.25
Miami, Florida	3.14	14.40	11.51	8.32	3.23	4.47	10.54	11.46	8.48	5.41	4.96	13.79	12.95	9.01	5.60	8.12	15.85	20.31	13.06	9.45
Milwaukee, Wisconsin	3.12	12.78	10.09	5.89	3.40	3.60	10.26	10.10	5.81	4.18	4.05	13.43	11.85	6.12	4.40	7.09	15.97	18.41	10.14	6.50

Footnote at end of table.

Table 7D.—RELATIVE SAMPLING VARIABILITY OF THE ONE STANDARD DEVIATION LEVEL FOR NUMBER OF RETURNS AND SELECTED INCOME AND TAX ITEMS, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND SUMMARY ADJUSTED GROSS INCOME CLASSES—Continued

125 largest standard metropolitan statistical areas	Income tax after credits (amount)					Form W-2, wages and other compensation (amount)					W-2 compensation reported for men (amount)					W-2 compensation reported for women (amount)				
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 and over	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 and over	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 and over	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 and over
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Minneapolis-St. Paul, Minnesota	2.12	11.52	8.95	4.51	1.89	2.75	9.21	8.64	4.48	2.70	3.20	12.84	10.38	4.80	2.87	5.66	14.24	14.97	8.45	5.51
Mobile, Alabama	8.36	33.89	22.28	15.87	9.31	9.06	21.84	18.73	15.44	12.54	9.56	25.23	21.11	15.87	12.97	18.39	(*)	32.27	24.36	20.63
Nashville, Tennessee	5.04	20.96	15.75	11.08	5.12	6.74	16.67	15.09	11.43	8.64	7.51	23.09	17.28	11.85	8.77	11.93	24.41	26.45	16.65	13.66
New Haven, Connecticut	6.41	30.72	21.80	14.64	6.79	8.00	23.03	21.22	14.95	9.04	8.82	27.40	26.69	15.59	9.41	14.88	(*)	33.91	22.55	15.65
New Orleans, Louisiana	3.82	14.98	15.06	8.30	4.01	4.93	12.47	14.03	8.20	6.08	5.47	16.16	15.27	8.59	6.42	9.84	20.67	29.51	14.32	12.22
New York, New York	.53	4.05	2.97	.93	.45	.69	3.22	2.87	.83	.60	.96	4.81	3.75	1.29	.75	2.16	5.25	5.46	3.78	2.00
Newark, New Jersey	2.27	12.10	9.54	5.67	2.31	3.01	9.76	9.18	5.66	3.24	3.31	14.08	10.62	6.05	3.38	5.81	13.76	15.74	9.74	5.96
Newport News-Hampton, Virginia	8.74	29.15	23.81	15.79	10.82	9.23	23.07	22.79	15.64	12.36	10.08	28.05	26.66	16.14	12.81	16.49	(*)	(*)	24.46	17.28
Norfolk-Portsmouth, Virginia	5.84	24.35	14.54	10.65	7.30	6.76	17.97	13.41	10.70	10.16	7.42	22.15	14.47	11.49	10.37	11.74	27.02	26.69	17.58	13.92
Oklahoma City, Oklahoma	5.17	22.24	18.79	10.75	5.52	6.35	16.53	18.25	10.94	6.99	6.92	21.52	20.12	11.48	7.22	11.20	25.67	28.07	17.17	14.59
Omaha, Nebraska, and Iowa	5.25	22.40	15.13	10.08	5.15	6.43	18.62	14.74	9.84	7.21	7.14	28.75	17.09	10.22	7.45	12.55	23.86	25.98	16.85	14.64
Orlando, Florida	7.18	26.60	24.49	16.44	7.71	9.17	19.52	24.18	16.12	11.79	9.90	23.87	26.98	16.46	11.91	15.87	34.09	(*)	23.59	19.79
Paterson-Clifton-Passaic, New Jersey	2.74	13.96	9.86	6.46	2.85	3.52	11.97	9.90	6.43	3.89	3.83	16.42	11.48	6.75	4.00	7.39	18.04	18.16	11.85	7.50
Pensacola, Florida	11.14	25.95	32.08	20.64	15.23	12.62	25.02	29.01	20.15	21.47	14.41	32.75	32.50	31.57	22.11	18.50	(*)	(*)	24.80	26.65
Peoria, Illinois	6.86	33.94	21.12	12.41	7.40	8.42	24.01	21.53	12.45	10.72	9.00	29.72	24.09	12.88	10.96	15.68	34.19	(*)	21.59	20.20
Philadelphia, Pennsylvania and New Jersey	1.56	7.00	5.49	3.05	1.63	1.96	5.96	5.37	3.12	2.33	2.24	8.32	6.27	3.35	2.44	4.19	9.04	10.45	5.90	4.62
Phoenix, Arizona	3.34	15.11	12.05	7.62	3.14	4.11	11.72	11.97	7.67	4.44	4.76	14.72	13.83	8.11	4.85	7.93	19.36	21.75	13.18	8.77
Pittsburgh, Pennsylvania	2.27	11.00	7.23	4.28	2.19	2.81	8.77	6.95	4.18	3.24	3.15	11.46	7.75	4.32	3.41	7.13	14.50	16.34	10.82	8.05
Portland, Oregon and Washington	3.54	17.07	12.08	6.75	3.41	4.44	14.41	12.07	7.00	5.24	4.99	18.25	13.54	7.52	5.69	8.72	23.95	24.11	12.94	8.09
Providence-Pawtucket-Warwick, Rhode Island and Massachusetts	3.83	14.55	11.42	7.20	4.10	4.42	11.49	11.44	7.18	6.52	5.32	16.47	13.51	7.52	6.76	8.82	18.35	20.26	11.88	12.99
Reading, Pennsylvania	8.23	26.61	24.86	14.23	9.81	9.82	22.34	27.71	14.59	14.76	10.68	29.01	31.88	14.85	15.24	17.12	(*)	(*)	20.23	22.77
Richmond, Virginia	5.60	21.13	17.49	12.59	5.73	7.22	18.40	16.83	12.44	9.01	8.22	34.65	20.37	13.00	9.30	11.29	21.86	24.71	16.77	14.11
Rochester, New York	4.03	19.33	13.45	7.76	4.13	4.61	15.31	13.29	7.79	5.05	5.11	19.07	17.51	8.32	5.28	9.04	25.69	19.49	13.75	9.00
Rockford, Illinois	8.53	34.35	27.28	16.69	9.31	9.90	29.82	26.21	15.76	12.52	10.64	(*)	28.89	16.28	12.84	16.59	(*)	(*)	22.25	19.64
Sacramento, California	4.88	20.48	16.29	10.22	5.21	5.79	16.04	15.83	10.51	6.77	6.44	19.54	18.03	11.35	7.07	9.95	26.90	28.65	16.78	9.53
St. Louis, Missouri and Illinois	2.30	11.01	8.70	4.73	2.34	2.81	8.50	8.38	4.77	3.01	3.15	12.01	9.41	4.90	3.17	5.43	12.48	16.34	8.51	5.52
Salt Lake City, Utah	5.51	24.19	19.58	9.08	5.91	6.49	18.15	17.42	8.79	8.61	7.49	22.97	19.17	9.58	8.80	11.64	31.32	32.16	15.12	13.27
San Antonio, Texas	5.03	20.24	14.25	10.75	5.30	7.79	15.16	16.54	11.09	8.38	7.09	18.75	14.81	11.62	8.67	19.95	24.84	(*)	16.20	13.54
San Bernardino-Riverside-Ontario, California	4.70	20.32	12.64	9.03	5.52	5.43	14.33	12.21	8.95	7.14	5.89	17.13	13.26	9.21	7.39	10.36	24.28	26.05	17.31	10.29
San Diego, California	3.68	14.59	12.09	7.42	4.13	4.36	11.52	11.25	7.43	5.52	4.73	14.20	12.71	7.77	5.73	8.19	18.74	20.04	12.04	8.80
San Francisco-Oakland, California	1.75	8.71	6.58	3.67	1.74	2.15	7.33	6.34	3.67	2.39	2.45	9.06	7.97	4.01	2.56	4.64	13.25	10.57	8.20	4.09
San Jose, California	3.53	18.44	14.49	7.57	3.76	4.09	15.01	14.12	7.36	4.79	4.44	18.09	16.09	7.68	5.09	8.12	25.80	28.13	15.08	6.91
Scranton, Pennsylvania	11.63	32.40	33.56	19.53	14.56	13.66	29.44	33.22	19.46	25.05	15.83	(*)	(*)	21.10	26.89	23.31	(*)	(*)	28.63	(*)
Seattle-Everett, Washington	2.75	13.75	9.62	5.59	2.65	3.30	11.28	9.61	5.74	3.22	3.72	13.78	11.29	6.06	3.46	7.16	20.40	17.97	12.32	5.71
Shreveport, Louisiana	8.85	30.68	28.57	18.81	9.09	11.10	24.18	25.01	20.04	14.89	12.03	30.75	26.12	20.41	15.11	18.44	(*)	(*)	32.09	20.64
South Bend, Indiana	8.28	31.11	24.77	13.93	10.45	9.97	26.03	24.40	14.06	14.43	10.73	(*)	25.18	14.34	14.75	15.70	34.59	(*)	20.29	22.45
Spokane, Washington	8.47	30.83	21.41	15.50	9.76	10.42	26.71	22.08	15.46	15.78	11.32	33.28	25.50	15.83	16.87	16.84	(*)	32.77	21.51	20.98
Springfield-Chicopee-Holyoke, Massachusetts and Connecticut	6.32	24.49	19.29	11.67	7.01	7.71	21.46	20.08	11.71	10.03	8.47	28.89	23.26	12.16	10.27	13.26	30.15	33.35	18.88	14.84
Stockton, California	8.78	28.88	24.09	18.34	10.78	11.05	24.54	24.36	19.11	14.81	12.09	28.23	24.80	20.47	15.70	14.32	(*)	(*)	24.84	18.28
Syracuse, New York	5.89	20.20	16.53	10.51	7.05	6.50	16.83	16.06	10.34	8.55	7.18	23.83	17.99	10.92	8.85	12.20	23.09	29.65	19.59	13.81
Tacoma, Washington	7.25	24.45	23.32	13.89	8.22	8.58	23.35	21.71	13.82	10.34	9.23	25.57	22.66	14.62	10.57	15.12	(*)	(*)	22.77	15.66
Tampa-St. Petersburg, Florida	4.51	16.22	12.77	9.59	5.42	5.83	13.41	12.89	9.92	8.06	6.29	16.93	13.83	10.46	8.32	10.19	22.03	22.15	14.75	13.25
Toledo, Ohio and Michigan	4.79	20.01	16.16	8.80	5.47	5.76	16.32	15.83	8.76	7.26	6.36	24.70	17.04	9.08	7.44	9.91	21.98	(*)	13.92	11.55
Trenton, New Jersey	7.16	34.48	19.52	14.84	7.48	9.06	27.76	20.45	15.40	11.32	9.88	(*)	23.26	15.41	11.94	18.01	(*)	(*)	25.49	17.59
Tucson, Arizona	7.10	30.64	19.18	15.20	7.71	8.96	24.11	18.68	15.72	12.18	9.80	28.40	21.19	16.78	12.71	17.06	(*)	32.01	29.87	18.33
Tulsa, Oklahoma	5.57	29.30	14.71	12.39	4.98	7.28	21.74	14.35	12.14	8.56	8.00	26.08	15.97	12.71	8.86	12.87	(*)	25.26	19.91	13.46
Utica-Rome, New York	8.51	26.77	22.07	14.62	11.04	9.63	24.15	22.36	14.53	14.34	10.80	(*)	24.72	14.77	14.91	14.81	32.81	(*)	23.12	20.02
Washington, D. C., Maryland, and Virginia	2.11	10.40	8.09	4.67	2.43	2.21	7.93	7.81	4.53	2.21	2.45	10.00	9.21	5.03	2.27	4.54	13.34	13.50	8.81	4.43
West Palm Beach, Florida	5.83	25.95	28.37	18.38	5.81	9.95	22.74	30.72	19.73	11.57	10.68	28.47	32.94	21.11	11.81	17.85	(*)	(*)	32.05	19.34
Wichita, Kansas	6.47	24.97	18.50	12.14	7.41	7.83	19.71	17.56	12.73	10.10	8.69	24.40	19.27	13.28	10.40	13.46	34.63	30.90	19.62	15.09
Wilkes-Barre-Hazleton, Pennsylvania	8.37	24.47	17.98	15.81	12.23	10.01	20.18	17.91	16.49	17.79	11.58	33.17	19.09	17.64	18.34	15.16	25.54	33.71	23.04	(*)
Wilmington, Delaware, Maryland, and New Jersey	4.77	21.70	17.82	8.79	5.56	5.52	17.99	18.12	8.08	5.35	6.26	23.44	24.89	8.77	5.60	12.83	30.21	26.67	21.95	10.56
Worcester, Massachusetts	7.97	31.72	25.01	14.19	9.29	9.48	24.33	23.50	14.19	12.88	10.26	(*)	29.60	14.52	13.24	17.24	31.27	34.02	23.25	20.41
York, Pennsylvania	7.85	(*)	18.34	15.36	9.26	9.35	28.04	17.45	15.79	12.21	9.78	32.16	17.61	16.33	12.41	14.79	(*)	33.57	23.33	17.77
Youngstown-Warren, Ohio	6.05	24.58	16.51	10.91	6.99	7.05	19.24	16.46	11.16	9.04	7.78	24.74	19.87	11.67	9.31	14.19	30.36	28.54	19.42	14.33

(*) An asterisk in a cell denotes that the corresponding estimate has sampling variability greater than 35 percent.

Section 8

Historical Summary, 1960-1969

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These historical data for years 1960 through 1969 are not precisely comparable among all years, for the data span a period of years during which there were changes in law, return forms, and methods of obtaining data.

Table 8.1—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1960-69

Items	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
	(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				16.0		14.0			
Maximum income tax rate	91.0				77.0		70.0			
Maximum income tax rate limitation	87.0				(3)		(3)			

[1]For persons 65 years of age or over, gross income $1,200. Gross income includes income earned from sources outside the United States, even though tax-exempt.
[2]Additional exemptions allowed only for taxpayer and spouse.
[3]No maximum effective tax rate was specified in the law.

Table 8.2.—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE, AND SELF-EMPLOYMENT TAX RATES, 1960-69

Items	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
	(Dollars)									
Self-employment net earnings requirement for filing	400						400		400	
Maximum Self-employment income subject to self-employment tax	4,800						6,600		7,800	
	(Percent)									
Self-employment tax rate	4.5		4.7		5.4		6.15		6.4	6.9

Table 8.3—NUMBER OF RETURNS AND ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES, 1960-1969

[Taxable and nontaxable returns; money amounts in millions of dollars]

Adjusted gross income classes	Number of returns	Adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit
	1960		1961		1962		1963		1964	
Grand total	61,027,931	[1]315,466	61,499,420	[1]329,861	62,712,386	[1]348,701	63,943,236	368,778	65,375,601	[1]396,660
Returns with adjusted gross income, total	60,592,712	316,558	61,067,589	330,936	62,290,595	349,861	63,511,244	370,271	64,943,284	398,212
Under $600	3,991,109	1,306	3,969,165	1,283	4,002,049	1,304	3,951,204	1,288	3,937,988	1,276
$600 under $1,000	2,992,643	2,381	3,018,799	2,409	3,001,512	2,397	2,990,022	2,381	3,107,878	2,478
$1,000 under $2,000	7,356,367	10,859	7,264,693	10,694	7,267,013	10,694	7,255,761	10,697	7,204,380	10,587
$2,000 under $3,000	6,924,131	17,333	6,744,070	16,864	6,558,908	16,396	6,578,692	16,438	6,211,330	15,530
$3,000 under $4,000	6,877,017	24,033	6,695,282	23,410	6,588,332	23,034	6,364,614	22,256	6,125,320	21,449
$4,000 under $5,000	6,866,523	30,882	6,582,888	29,620	6,280,854	28,249	6,205,636	27,924	5,974,720	26,875
$5,000 under $6,000	6,422,593	35,253	6,227,266	34,163	6,157,541	33,834	5,836,949	32,087	5,748,156	31,590
$6,000 under $7,000	5,291,911	34,281	5,282,007	34,247	5,373,806	34,835	5,473,979	35,517	5,415,250	35,143
$7,000 under $8,000	3,888,676	29,080	4,142,911	30,956	4,332,207	32,380	4,549,765	34,028	4,837,778	36,213
$8,000 under $9,000	2,757,554	23,372	2,984,990	25,284	3,243,914	27,507	3,535,322	29,950	3,875,555	32,850
$9,000 under $10,000	1,905,564	18,045	2,146,657	20,334	2,404,470	22,776	2,650,806	25,120	3,027,314	28,692
$10,000 under $15,000	3,641,612	42,805	4,125,222	48,553	4,940,130	58,230	5,664,051	66,934	6,609,927	78,291
$15,000 under $20,000	786,031	13,400	889,562	15,151	1,047,768	17,818	1,238,272	21,044	1,460,198	24,833
$20,000 under $50,000	765,186	21,926	853,871	24,532	943,365	26,944	1,054,288	30,005	1,211,761	34,505
$50,000 under $100,000	101,272	6,661	110,476	7,268	121,552	7,984	132,385	8,679	159,229	10,463
$100,000 under $500,000	23,482	3,835	28,347	4,701	25,998	4,213	28,311	4,569	34,946	5,707
$500,000 under $1,000,000	735	494	985	663	821	547	816	546	1,073	710
$1,000,000 or more	306	611	398	806	355	717	371	809	482	1,019
Returns with no adjusted gross income	435,219	[2]1,091	431,831	[2]1,074	421,791	[2]1,160	431,992	[2]1,493	432,317	[2]1,552
	1965		1966		1967		1968		1969	
Grand total	67,596,300	[1]429,201	70,160,425	[1]468,451	71,651,909	[1]504,809	73,728,708	[1]554,420	75,834,388	603,546
Returns with adjusted gross income, total	67,198,928	430,663	69,786,185	470,272	71,282,525	506,642	73,347,156	556,305	75,375,731	605,579
Under $600	4,180,301	1,354	4,281,080	1,409	4,080,211	1,363	4,143,414	1,366	3,932,580	1,316
$600 under $1,000	3,206,523	2,557	3,326,121	2,657	3,319,019	2,641	3,210,314	2,562	3,308,992	2,643
$1,000 under $2,000	7,298,124	10,738	7,486,187	11,081	7,561,689	11,224	7,467,095	11,063	7,232,677	10,816
$2,000 under $3,000	6,128,705	15,325	6,132,245	15,349	5,905,285	14,731	5,896,399	14,654	5,837,931	14,655
$3,000 under $4,000	6,038,731	21,125	5,849,892	20,422	5,697,243	19,917	5,565,323	19,457	5,335,488	18,765
$4,000 under $5,000	5,767,595	25,947	5,505,342	24,774	5,451,222	24,522	5,279,417	23,718	5,098,940	22,921
$5,000 under $6,000	5,460,768	30,007	5,276,427	29,047	5,186,943	28,539	4,998,207	27,484	4,837,694	26,570
$6,000 under $7,000	5,497,614	35,696	5,221,198	33,938	5,219,185	33,925	4,955,627	32,207	4,565,779	29,658
$7,000 under $8,000	4,979,631	37,265	4,992,264	37,407	5,111,630	38,272	4,743,142	35,572	4,693,221	35,171
$8,000 under $9,000	4,147,888	35,199	4,520,784	38,360	4,477,651	38,025	4,613,452	39,161	4,385,738	37,237
$9,000 under $10,000	3,387,836	32,114	3,786,887	35,919	3,839,287	36,412	4,023,579	38,179	4,175,096	39,641
$10,000 under $15,000	7,714,561	91,768	9,262,594	110,564	10,385,432	124,433	11,985,301	144,543	13,649,392	165,612
$15,000 under $20,000	1,761,926	29,935	2,229,621	37,850	2,761,962	46,864	3,660,989	62,117	4,721,696	80,333
$20,000 under $50,000	1,393,802	39,648	1,643,995	46,426	1,958,137	55,056	2,420,880	67,271	2,989,986	81,688
$50,000 under $100,000	188,910	12,440	218,382	14,380	260,607	17,203	301,794	19,983	328,410	21,649
$100,000 under $500,000	43,963	7,164	50,944	8,239	64,090	10,419	78,467	12,784	78,391	12,593
$500,000 under $1,000,000	1,404	946	1,578	1,058	2,096	1,410	2,634	1,779	2,509	1,682
$1,000,000 or more	646	1,434	644	1,392	835	1,685	1,122	2,405	1,211	2,624
Returns with no adjusted gross income	397,372	[2]1,462	374,240	[2]1,821	369,384	[2]1,832	381,552	[2]1,884	458,657	[2]2,033

[1] Adjusted gross income less deficit.
[2] Deficit.

Table 8.4—NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME AND TAX, 1960-1969

Items	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
	(Thousand)									
Number of returns, total	61,028	61,499	62,712	63,943	65,376	67,596	70,160	71,652	73,729	75,834
Taxable	48,061	48,583	50,092	51,323	51,306	53,701	56,709	58,673	61,289	63,721
Nontaxable, total	12,967	12,917	12,620	12,620	14,069	13,896	13,451	12,979	12,440	12,113
With taxable income	257	232	465	576	617	663	668	687	599	498
With no adjusted gross income	435	432	422	432	432	397	374	369	382	459
Returns with standard deductions, total[1]	36,509	35,806	35,839	35,357	38,034	39,327	41,226	41,508	41,317	40,460
With minimum standard deduction	n.a.	n.a.	n.a.	n.a.	23,533	23,237	23,584	23,134	22,554	22,375
Taxable	25,876	25,325	25,741	25,495	26,297	27,744	29,917	30,551	30,919	30,520
Nontaxable	10,634	10,481	10,098	9,862	11,737	11,583	11,309	10,957	10,398	9,941
Returns with itemized deductions, total	24,083	25,262	26,451	28,154	26,910	27,872	28,560	29,774	32,030	34,915
Taxable	22,185	23,258	24,351	25,828	25,009	25,957	26,792	28,122	30,370	33,202
Nontaxable	1,898	2,004	2,100	2,326	1,900	1,915	1,768	1,652	1,660	1,714
Returns with self-employment tax, total	6,890	6,747	6,675	6,483	6,361	6,484	6,545	6,373	6,347	6,331
Taxable	4,760	4,802	4,815	4,665	4,554	4,819	5,099	5,005	5,140	5,296
Nontaxable	2,130	1,944	1,860	1,817	1,806	1,665	1,446	1,368	1,207	1,035
Number of returns by source of income or loss:										
Salaries and wages[2]	53,604	54,015	55,096	56,303	57,524	59,706	62,361	64,075	66,019	67,855
Business or profession:										
Net profit	6,831	6,980	6,918	4,835	4,889	4,887	4,970	4,994	4,884	4,909
Net loss	1,768	1,728	1,710	876	903	898	938	994	1,054	1,175
Farm:										
Net profit	(*)	(*)	(*)	2,108	2,000	1,999	1,997	1,887	1,851	1,937
Net loss				1,086	1,110	1,035	1,012	1,125	1,182	1,155
Partnership:[3]										
Net profit	1,589	1,537	1,588	1,573	1,499	1,518	1,457	1,479	1,654	1,494
Net loss	330	346	368	412	433	423	422	460	582	553
Sales of capital assets:										
Net gain	3,842	4,698	4,323	4,947	5,321	5,930	6,002	6,956	7,586	6,975
Net loss	1,154	1,097	1,599	1,595	1,502	1,397	1,584	1,442	1,368	2,150
Ordinary gain from sales of depreciable property	-	-	-	152	188	233	260	266	296	295
Sales of property other than capital assets:										
Net gain	100	150	86	100	82	66	63	55	59	67
Net loss	136	177	184	182	186	195	187	211	219	222
Dividends in adjusted gross income[4]	4,933	5,038	5,831	6,638	5,667	5,890	6,408	6,657	7,052	7,659
Interest received[5]	10,288	10,032	14,737	21,387	22,229	23,582	28,316	29,582	31,061	32,127
Pensions and annuities (taxable portion):										
Life expectancy method	762	856	1,020	1,617	1,788	1,984	2,307	2,503	2,396	3,244
3-year method	374	422	514						428	
Rents:										
Net income	3,876	3,863	4,077	4,079	3,916	3,906	3,991	4,001	4,287	3,924
Net loss	1,695	1,795	1,885	2,040	2,078	2,181	2,239	2,362	2,414	2,419
Royalties:										
Net income	409	409	403	443	483	496	509	543	(*)	495
Net loss	23	28	26	32	33	30	24	24		36
Estates and trusts:										
Income	392	413	426	459	Not tabulated		514	515	526	567
Loss	26	30	30	28			37	36	34	44
	(Million dollars)									
Amounts:										
Adjusted gross income, total	316,558	330,936	349,861	370,271	398,212	430,663	470,272	506,642	556,305	605,579
Taxable returns	297,152	311,283	330,646	350,447	376,005	409,337	450,185	487,445	538,296	588,220
Nontaxable returns	19,405	19,652	19,215	19,824	22,207	21,326	20,087	19,196	18,009	17,359
Deficit	1,091	1,074	1,160	1,439	1,552	1,462	1,821	1,832	1,884	2,033
Taxable income and income subject to tax:										
Taxable income:										
Total	171,628	181,780	195,320	209,090	229,875	255,082	286,297	315,108	352,800	388,820
Taxable returns	171,462	181,635	194,952	208,602	229,268	254,339	285,502	314,273	351,980	388,154
Income subject to tax	171,628	181,795	194,951	209,106	229,839	255,094	286,313	315,122	352,133	388,126
Tax:										
Total	40,298	43,066	45,790	49,216	48,185	50,632	57,627	64,525	78,419	88,524
Income tax after credits:										
Total	39,464	42,225	44,903	48,204	47,153	49,530	56,087	62,920	76,638	86,568
Income tax excluding surcharge	-	-	-	-	-	-	-	-	71,459	78,875
Surcharge	-	-	-	-	-	-	-	-	5,179	7,693
Self-employment tax	834	840	887	1,002	1,016	1,078	1,499	1,553	1,724	1,898
Tax from recomputing prior year investment credit	-	-	-	10	16	24	41	52	57	58
Tax credits:										
Total	140	164	514	544	745	615	687	736	802	771
Retirement income credit	113	116	180	212	184	168	181	193	181	197
Investment credit	-	-	223	281	313	376	431	444	496	245
Foreign tax credit	26	27	95	-	48	62	71	92	120	147
All other tax credits	1	21	16	51	200	9	4	7	5	[6]182

[1]For 1960, returns with standard deduction have been reduced by the number of returns with no adjusted gross income for comparability with later years.
[2]For 1960-1963, excludes returns with small amounts of wages not subject to withholding reported as other income on Form 1040A.
[3]Includes Small Business Corporation net income or loss for all years except 1966, 1967, and 1969.
[4]For 1960-1965, excludes returns with dividends reported on 1040A. For 1961, excludes returns with dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.
[5]For 1960-1965, excludes returns with interest reported on Form 1040A. For 1961, excludes returns with interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.
[6]Includes unspecified tax credits.
(*) Tabulated in combination with the source directly preceding it. Combined frequencies are not wholly comparable with those when separated.

Table 8.5—SOURCES OF INCOME BY TYPE, 1960-1969

[Taxable and nontaxable returns; money amounts in millions of dollars]

Source of income	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
Adjusted gross income less deficit	315,466	329,861	348,701	368,778	396,660	429,201	468,451	504,809	554,420	603,546
Salaries and wages[1]	257,918	226,902	283,373	299,443	323,266	347,150	381,067	411,646	451,505	498,865
Business or profession:										
Net profit	23,959	25,395	26,851	22,757	24,802	26,315	28,140	29,555	31,273	33,111
Net loss	2,887	2,765	2,926	1,642	1,809	1,727	1,952	2,163	2,353	2,700
Farm:										
Net profit	(*)	(*)	(*)	4,658	4,703	5,218	5,986	5,565	5,539	6,142
Net loss				1,902	2,067	1,853	1,916	2,211	2,411	2,565
Partnership:[2]										
Net profit	9,757	9,719	10,210	10,342	10,862	11,960	12,080	13,032	15,701	14,182
Net loss	791	770	866	1,029	1,131	1,354	1,354	1,498	2,246	2,328
Sales of capital assets:										
Net gain	6,004	8,291	6,821	7,468	8,909	11,069	10,960	14,594	18,854	16,078
Net loss	704	670	1,050	1,019	970	889	1,019	912	864	1,495
Ordinary gain from sales of depreciable property	-	-	-	85	130	195	244	273	349	359
Sales of property *other* than capital assets:										
Net gain	70	159	69	75	73	57	67	65	95	83
Net loss	153	250	285	313	245	290	324	375	473	390
Dividends in adjusted gross income[3]	9,530	9,890	10,640	11,452	11,917	12,961	13,998	14,202	15,222	15,740
Interest received[4]	5,057	5,683	7,155	9,212	10,125	11,296	13,225	14,899	16,782	19,626
Pensions and annuities (taxable portion):										
Life expectancy method	962	1,114	1,350	2,702	3,118	3,568	4,426	5,046	4,839	6,918
3-year method	655	746	973						1,150	
Rents:										
Net income	3,544	3,661	3,933	3,924	3,940	4,020	4,359	4,387	5,540	4,852
Net loss	816	902	1,063	1,211	1,315	1,566	1,751	1,848	2,065	2,206
Royalties:										
Net income	661	584	584	644	686	687	778	744	(*)	771
Net loss	76	79	75	61	80	66	66	68		
Estates and trusts:										
Income	675	669	692	727	4,628	5,592	1,051	1,072	1,191	1,485
Loss	39	40	30	48			45	40	53	64
Other sources (net)[5]	2,143	2,525	2,343	2,553			4,179	3,187	2,189	-2,836
Statutory adjustments[6]	-	-	-	19	2,879	3,143	3,681	4,342	5,340	-

[1]For 1960-1963, excludes small amounts in wages not subject to withholding reported as other income on Form 1040A. For 1960-1963, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1964-1969, the amount is a gross figure.

[2]Includes Small Business Corporation net income or loss for all years except 1966, 1967, and 1969.

[3]For 1960-1965, excludes dividends reported on Form 1040A. For 1961, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

[4]For 1960-1965, excludes interest reported on Form 1040A. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

[5]Includes dividends, interest, and wages not subject to withholding reported on Form 1040A. For 1968, includes partnership, estates and trusts, and Small Business Corporation net income or net loss when the type of income or loss is not specified. For 1969, includes not allocable sources of income or loss. Also for 1969, less statutory adjustments to adjusted gross income.

[6]For 1963, includes only self-employed pension deduction, but for 1964-1968 also includes excludable sick pay, employee moving expenses, and certain employee business expenses.

(*) Tabulated in combination with the source directly preceding it. Combined amounts are not wholly comparable with those when separated.

Table 8.6—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES 1960-1969

Adjusted gross income classes	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
NUMBER OF RETURNS										
Total	48,060,985	48,582,765	50,092,363	51,323,221	51,306,338	53,700,794	56,709,076	58,672,938	61,288,708	63,721,394
$600 under $1,000	1,353,011	1,385,033	1,436,260	1,460,034	519,777	552,583	632,604	622,581	652,315	658,904
$1,000 under $2,000	4,170,210	4,131,278	4,289,938	4,318,374	4,274,235	4,487,369	4,879,824	5,002,397	5,108,964	5,139,934
$2,000 under $3,000	5,033,931	4,873,829	4,775,101	4,785,696	4,230,995	4,325,234	4,497,834	4,350,531	4,450,249	4,479,593
$3,000 under $4,000	5,793,668	5,616,783	5,507,689	5,282,080	4,994,752	5,047,285	4,939,112	4,904,314	4,851,803	4,727,114
$4,000 under $5,000	6,400,547	6,099,597	5,830,951	5,686,287	5,365,249	5,201,239	5,028,982	4,968,808	4,871,613	4,691,698
$5,000 under $6,000	6,236,474	6,027,260	5,945,050	5,617,112	5,474,381	5,201,624	5,050,612	4,969,466	4,806,325	4,647,962
$6,000 under $7,000	5,236,061	5,208,966	5,306,507	5,390,530	5,315,394	5,378,580	5,101,152	5,117,757	4,845,996	4,473,668
$7,000 under $8,000	3,874,647	4,120,040	4,303,518	4,517,117	4,801,475	4,928,047	4,939,850	5,058,847	4,689,926	4,644,368
$8,000 under $9,000	2,749,349	2,977,973	3,233,674	3,524,119	3,857,806	4,125,098	4,496,362	4,452,228	4,588,959	4,366,942
$9,000 under $10,000	1,901,543	2,143,339	2,398,655	2,643,623	3,018,742	3,377,613	3,769,699	3,827,088	4,009,646	4,159,607
$10,000 under $15,000	3,637,169	4,118,486	4,930,455	5,651,184	6,593,499	7,695,823	9,239,969	10,363,364	11,960,870	13,625,399
$15,000 under $20,000	784,630	888,100	1,045,363	1,234,769	1,456,670	1,756,955	2,223,601	2,755,946	3,654,186	4,713,976
$20,000 under $50,000	764,302	852,327	940,965	1,051,024	1,208,517	1,389,340	1,638,911	1,952,979	2,415,270	2,983,932
$50,000 under $100,000	101,080	110,192	121,250	131,971	158,700	188,276	217,765	260,010	300,901	326,931
$100,000 under $500,000	23,345	28,214	25,841	28,146	34,626	43,713	50,628	63,754	78,011	77,758
$500,000 under $1,000,000	723	967	804	804	1,057	1,391	1,545	2,056	2,583	2,449
$1,000,000 or more	295	381	342	351	463	624	626	812	1,091	1,159
	(Million dollars)									
ADJUSTED GROSS INCOME										
Total	297,152	311,283	330,646	350,447	376,005	409,337	450,185	487,445	538,296	588,220
$600 under $1,000	1,123	1,156	1,200	1,217	487	521	595	586	612	623
$1,000 under $2,000	6,222	6,146	6,358	6,406	6,306	6,638	7,223	7,454	7,576	7,662
$2,000 under $3,000	12,677	12,246	12,011	12,013	10,631	10,866	11,305	10,901	11,091	11,169
$3,000 under $4,000	20,307	19,700	19,314	18,515	17,542	17,695	17,287	17,170	16,989	16,490
$4,000 under $5,000	28,812	27,476	26,249	25,615	24,172	23,431	22,655	22,380	21,906	21,123
$5,000 under $6,000	34,246	33,080	32,684	30,893	30,105	28,602	27,817	27,357	26,437	25,540
$6,000 under $7,000	33,924	33,778	34,405	34,983	34,503	34,931	33,164	33,271	31,500	29,067
$7,000 under $8,000	28,975	30,786	32,166	33,786	35,943	36,883	37,018	37,879	35,177	34,811
$8,000 under $9,000	23,303	25,225	27,420	29,856	32,700	35,007	38,152	37,812	38,955	37,079
$9,000 under $10,000	18,007	20,302	22,722	25,051	28,611	32,017	35,755	36,296	38,047	39,495
$10,000 under $15,000	42,752	48,474	58,115	66,781	78,094	91,550	110,297	124,171	144,254	165,329
$15,000 under $20,000	13,376	15,126	17,777	20,984	24,772	29,849	37,747	46,762	61,999	80,201
$20,000 under $50,000	21,901	24,486	26,875	29,916	34,408	39,524	46,284	54,914	67,117	81,517
$50,000 under $100,000	6,648	7,250	7,964	8,651	10,429	12,400	14,337	17,162	19,922	21,552
$100,000 under $500,000	3,808	4,676	4,182	4,537	5,649	7,115	8,180	10,356	12,698	12,478
$500,000 under $1,000,000	486	650	535	537	700	938	1,037	1,383	1,744	1,642
$1,000,000 or more	584	727	670	704	952	1,371	1,332	1,590	2,273	2,442
TAXABLE INCOME										
Total	171,462	181,635	194,952	208,602	229,268	254,339	285,502	314,273	351,980	388,154
$600 under $1,000	193	204	213	214	31	33	36	35	38	36
$1,000 under $2,000	2,462	2,423	2,548	2,600	2,130	2,300	2,528	2,621	2,663	2,706
$2,000 under $3,000	5,536	5,347	5,397	5,458	4,979	5,198	5,550	5,374	5,572	5,626
$3,000 under $4,000	9,430	9,211	9,184	8,872	8,515	8,843	8,821	9,000	9,054	8,655
$4,000 under $5,000	13,690	13,086	12,723	12,619	12,171	12,015	12,018	12,135	12,048	11,668
$5,000 under $6,000	16,731	16,299	16,419	15,612	15,565	15,202	15,007	15,170	14,896	14,639
$6,000 under $7,000	17,451	17,472	17,826	18,241	18,320	18,931	18,498	18,886	18,066	17,023
$7,000 under $8,000	16,144	16,913	17,662	18,516	20,005	20,692	21,035	21,705	20,838	20,824
$8,000 under $9,000	13,768	14,722	15,994	17,214	19,050	20,421	22,606	22,561	23,389	22,473
$9,000 under $10,000	11,137	12,524	13,953	15,230	17,421	19,473	21,899	22,312	23,536	24,602
$10,000 under $15,000	28,753	32,441	38,672	44,195	51,915	60,826	73,545	82,684	95,849	109,851
$15,000 under $20,000	9,787	11,031	12,843	15,119	17,970	21,669	27,431	33,921	44,682	57,499
$20,000 under $50,000	17,131	19,198	20,854	23,190	26,832	30,890	36,185	42,875	51,706	62,116
$50,000 under $100,000	5,417	5,928	6,440	7,014	8,528	10,204	11,816	14,147	16,209	17,279
$100,000 under $500,000	2,995	3,731	3,278	3,557	4,522	5,773	6,636	8,429	10,181	9,843
$500,000 under $1,000,000	383	520	420	406	558	760	827	1,118	1,390	1,291
$1,000,000 or more	456	587	525	544	756	1,110	1,063	1,301	1,862	2,023
INCOME TAX AFTER CREDITS										
Total	39,464	42,225	44,903	48,204	47,153	49,530	56,087	62,920	76,638	86,568
$600 under $1,000	39	41	42	43	5	5	5	5	5	5
$1,000 under $2,000	490	482	505	516	343	329	360	374	381	385
$2,000 under $3,000	1,096	1,057	1,064	1,074	814	769	822	793	861	878
$3,000 under $4,000	1,886	1,840	1,822	1,753	1,427	1,356	1,353	1,384	1,473	1,427
$4,000 under $5,000	2,764	2,639	2,551	2,525	2,079	1,879	1,888	1,914	2,013	1,983
$5,000 under $6,000	3,383	3,300	3,312	3,144	2,676	2,409	2,386	2,430	2,545	2,550
$6,000 under $7,000	3,537	3,548	3,608	3,694	3,186	3,030	2,984	3,066	3,145	3,052
$7,000 under $8,000	3,297	3,453	3,600	3,774	3,526	3,357	3,435	3,563	3,702	3,813
$8,000 under $9,000	2,834	3,034	3,284	3,537	3,402	3,368	3,751	3,766	4,213	4,175
$9,000 under $10,000	2,312	2,602	2,892	3,156	3,154	3,269	3,684	3,775	4,298	4,630
$10,000 under $15,000	6,159	6,951	8,248	9,430	9,792	10,712	12,981	14,627	18,298	21,575
$15,000 under $20,000	2,290	2,577	2,971	3,497	3,709	4,189	5,296	6,562	9,279	12,236
$20,000 under $50,000	4,993	5,612	6,025	6,681	6,882	7,440	8,691	10,282	13,185	16,053
$50,000 under $100,000	2,273	2,484	2,685	2,920	3,204	3,654	4,229	5,055	6,205	6,734
$100,000 under $500,000	1,607	1,970	1,740	1,890	2,220	2,752	3,176	4,014	5,177	5,139
$500,000 under $1,000,000	226	297	243	243	306	408	457	605	797	758
$1,000,000 or more	281	342	311	326	427	603	590	707	1,063	1,177
	(Dollars)									
AVERAGE INCOME TAX PER TAXABLE RETURN										
Average income tax	821	869	896	939	919	922	989	1,072	1,250	1,358
$600 under $1,000	29	29	30	29	10	9	8	8	7	7
$1,000 under $2,000	117	117	118	120	80	73	74	75	74	74
$2,000 under $3,000	218	217	223	224	192	178	183	182	193	195
$3,000 under $4,000	326	328	331	332	286	269	274	282	303	301
$4,000 under $5,000	432	433	437	444	387	361	375	385	413	422
$5,000 under $6,000	542	548	557	560	489	463	472	489	529	548
$6,000 under $7,000	676	681	680	685	599	563	585	599	649	681
$7,000 under $8,000	851	838	836	836	734	681	695	704	789	820
$8,000 under $9,000	1,031	1,019	1,015	1,004	882	816	834	846	918	955
$9,000 under $10,000	1,216	1,214	1,206	1,194	1,045	986	977	986	1,071	1,112
$10,000 under $15,000	1,693	1,688	1,673	1,669	1,485	1,392	1,405	1,411	1,529	1,583
$15,000 under $20,000	2,918	2,901	2,842	2,832	2,546	2,384	2,382	2,381	2,539	2,595
$20,000 under $50,000	6,533	6,584	6,403	6,356	5,695	5,355	5,303	5,265	5,459	5,379
$50,000 under $100,000	22,490	22,538	22,144	22,127	20,191	19,408	19,420	19,440	20,621	20,594
$100,000 under $500,000	68,854	69,822	67,345	67,158	64,119	62,958	62,732	62,960	66,357	66,076
$500,000 under $1,000,000	311,996	306,713	302,066	302,255	289,283	293,605	295,793	294,087	308,690	309,105
$1,000,000 or more	950,932	896,730	909,050	930,134	921,423	966,838	942,492	871,042	973,951	1,014,667

Table 8.7—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES, 1960-1969

[Taxable and nontaxable returns—Money amounts in millions of dollars]

Adjusted gross income classes	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
SALARIES AND WAGES[1]	(Million dollars)									
Grand total	257,918	266,902	283,373	299,443	323,266	347,150	381,067	411,646	451,505	498,865
Returns with adjusted gross income, total	257,684	266,720	283,143	299,157	322,984	346,787	380,693	411,261	451,079	497,811
Under $600	1,135	1,130	1,145	1,167	1,166	1,275	1,338	1,367	1,295	1,360
$600 under $1,000	1,833	1,873	1,883	1,891	1,971	2,120	2,269	2,302	2,215	2,285
$1,000 under $2,000	8,342	8,178	8,185	8,203	8,053	8,166	8,660	8,861	8,825	8,620
$2,000 under $3,000	14,089	13,621	13,115	13,084	12,233	12,128	12,034	11,509	11,533	11,455
$3,000 under $4,000	20,582	19,888	19,441	18,614	17,959	17,667	16,841	16,653	16,106	15,230
$4,000 under $5,000	27,451	26,060	24,647	24,098	23,362	22,375	21,105	20,998	20,125	19,357
$5,000 under $6,000	32,159	30,869	30,441	28,532	28,219	26,435	25,467	25,205	24,139	23,067
$6,000 under $7,000	31,396	31,277	31,685	32,179	31,953	32,327	30,467	30,613	28,679	26,370
$7,000 under $8,000	26,488	28,193	29,477	30,973	33,153	33,951	34,352	35,101	32,278	31,710
$8,000 under $9,000	21,052	22,739	24,866	27,049	30,042	32,177	35,138	34,756	35,789	34,025
$9,000 under $10,000	16,089	18,056	20,367	22,647	26,163	29,286	32,736	33,349	34,830	36,088
$10,000 under $15,000	35,418	40,489	49,399	57,308	68,572	80,730	98,539	112,013	131,239	151,591
$15,000 under $20,000	8,461	9,844	12,155	14,856	18,281	22,472	29,741	38,143	52,465	70,200
$20,000 under $25,000									19,001	26,418
$25,000 under $30,000	9,960	11,019	12,542	14,480	16,948	19,729	24,664	31,350	8,717	11,956
$30,000 under $50,000									13,141	15,853
$50,000 under $100,000	2,315	2,457	2,841	3,047	3,635	4,306	5,280	6,358	7,423	8,677
$100,000 under $200,000	869	967	903	976	1,206	1,548	1,930	2,498	2,310	2,559
$200,000 under $500,000	32	40	38	36	48	60	85	121	737	750
$500,000 under $1,000,000	13	19	14	17	22	35	37	63	143	151
$1,000,000 or more									89	90
Returns with no adjusted gross income	233	182	230	286	282	363	384	385	426	1,054
DIVIDENDS[2]										
Grand total	9,530	9,890	10,640	11,452	11,917	12,961	13,998	14,202	15,222	15,740
Returns with adjusted gross income, total	9,470	9,845	10,607	11,401	11,871	12,892	13,917	14,149	15,149	15,635
Under $600	19	13	19	20	14	12	22	14	10	18
$600 under $1,000	41	44	46	42	35	37	31	31	32	42
$1,000 under $2,000	205	190	218	198	189	192	185	186	163	206
$2,000 under $3,000	308	228	262	269	275	251	245	253	238	263
$3,000 under $4,000	256	263	308	312	288	307	271	229	228	323
$4,000 under $5,000	274	252	289	323	298	293	288	286	303	256
$5,000 under $6,000	271	263	286	320	280	295	313	307	292	369
$6,000 under $7,000	254	270	304	311	269	307	319	290	318	272
$7,000 under $8,000	257	258	271	335	314	334	289	332	329	300
$8,000 under $9,000	249	241	255	276	273	320	381	363	291	319
$9,000 under $10,000	205	257	275	270	246	288	410	265	359	356
$10,000 under $15,000	1,012	1,046	1,166	1,263	1,187	1,281	1,321	1,323	1,403	1,493
$15,000 under $20,000	751	801	833	909	944	989	1,086	1,100	1,160	1,201
$20,000 under $25,000									970	951
$25,000 under $30,000	2,254	2,441	2,622	2,808	3,002	3,097	3,423	3,546	729	860
$30,000 under $50,000									2,042	2,157
$50,000 under $100,000	1,301	1,318	1,493	1,611	1,784	2,017	2,158	2,216	2,385	2,478
$100,000 under $200,000	1,315	1,430	1,428	1,536	1,771	2,084	2,298	2,493	1,707	1,635
$200,000 under $500,000	199	225	214	250	261	304	372	400	1,141	1,140
$500,000 under $1,000,000	300	305	318	349	441	483	506	513	456	421
$1,000,000 or more									594	576
Returns with no adjusted gross income	60	45	33	51	46	69	81	54	73	104
INTEREST RECEIVED[3]										
Grand total	5,057	5,683	7,155	9,212	10,125	11,296	13,225	14,899	16,782	19,626
Returns with adjusted gross income, total	5,013	5,628	7,084	9,138	10,039	11,201	13,105	14,795	16,656	19,463
Under $600	36	42	51	59	60	51	67	68	72	69
$600 under $1,000	76	88	108	148	153	131	149	144	153	170
$1,000 under $2,000	370	402	507	646	687	742	799	809	837	875
$2,000 under $3,000	373	407	544	676	742	751	909	991	1,014	1,199
$3,000 under $4,000	347	377	508	625	661	703	798	894	989	1,165
$4,000 under $5,000	329	363	454	629	625	667	779	835	936	984
$5,000 under $6,000	336	338	453	566	608	642	715	768	792	925
$6,000 under $7,000	303	330	416	580	589	635	699	727	808	790
$7,000 under $8,000	273	306	370	501	558	613	633	741	779	923
$8,000 under $9,000	243	282	344	487	534	562	658	753	771	828
$9,000 under $10,000	184	251	304	390	450	536	649	650	782	895
$10,000 under $15,000	674	782	1,024	1,385	1,555	1,809	2,166	2,496	2,780	3,335
$15,000 under $20,000	354	407	504	663	757	904	1,099	1,346	1,599	2,003
$20,000 under $25,000									928	1,149
$25,000 under $30,000	722	827	1,010	1,207	1,377	1,598	1,949	2,300	602	749
$30,000 under $50,000									1,221	1,410
$50,000 under $100,000	243	255	309	369	428	526	625	745	890	1,106
$100,000 under $200,000	127	146	152	180	218	277	337	438	379	451
$200,000 under $500,000	11	14	15	14	20	27	36	46	190	244
$500,000 under $1,000,000	11	11	11	14	17	25	35	44	64	83
$1,000,000 or more									71	110
Returns with no adjusted gross income	44	55	71	74	86	95	120	104	126	163

Footnotes at end of table.

Table 8.7—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES, 1960-1969—Continued

[Taxable and nontaxable returns—Money amounts in millions of dollars]

Adjusted gross income classes	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
	(Million dollars)									
BUSINESS AND FARM NET PROFIT										
Grand total	23,959	25,395	26,851	27,415	29,504	31,533	34,126	35,119	36,812	39,253
Returns with adjusted gross income, total	23,906	25,351	26,812	27,334	29,413	31,424	34,046	35,044	36,702	39,114
Under $600	143	127	123	118	116	87	84	72	68	74
$600 under $1,000	291	279	242	218	206	183	158	144	127	124
$1,000 under $2,000	1,192	1,135	1,014	950	877	779	701	673	584	550
$2,000 under $3,000	1,635	1,594	1,452	1,366	1,276	1,132	1,021	909	811	768
$3,000 under $4,000	1,876	1,876	1,817	1,663	1,569	1,449	1,397	1,227	1,096	1,044
$4,000 under $5,000	1,902	1,942	1,895	1,867	1,810	1,659	1,647	1,555	1,306	1,330
$5,000 under $6,000	1,628	1,767	1,755	1,773	1,781	1,818	1,709	1,567	1,468	1,423
$6,000 under $7,000	1,479	1,450	1,595	1,601	1,648	1,736	1,692	1,659	1,675	1,563
$7,000 under $8,000	1,260	1,333	1,457	1,422	1,584	1,584	1,594	1,609	1,560	1,550
$8,000 under $9,000	1,092	1,199	1,259	1,351	1,350	1,489	1,610	1,559	1,608	1,552
$9,000 under $10,000	925	1,044	1,126	1,129	1,255	1,320	1,526	1,524	1,534	1,502
$10,000 under $15,000	3,191	3,445	3,899	4,078	4,377	5,038	5,615	5,719	6,029	6,511
$15,000 under $20,000	2,031	2,167	2,407	2,541	2,837	3,151	3,558	3,653	4,068	4,473
$20,000 under $25,000	4,237	4,810	5,434	5,750	6,762	7,553	8,691	9,284	2,818	3,299
$25,000 under $30,000									2,173	2,337
$30,000 under $50,000									5,151	5,801
$50,000 under $100,000	877	992	1,134	1,264	1,627	1,974	2,426	3,063	3,604	4,074
$100,000 under $200,000	141	179	191	229	317	441	584	790	814	935
$200,000 under $500,000	5	6	4	6	12	12	21	22	162	157
$500,000 under $1,000,000	3	5	7	9	9	21	12	13	28	24
$1,000,000 or more									18	25
Returns with no adjusted gross income	53	44	39	81	92	109	80	76	110	139
PARTNERSHIP NET PROFIT[4]										
Grand total	9,757	9,719	10,210	10,342	10,862	11,960	12,080	13,032	15,701	14,182
Returns with adjusted gross income, total	9,726	9,702	10,186	10,317	10,801	11,910	12,059	12,999	15,661	14,125
Under $600	16	13	14	10	11	6	7	14	4	5
$600 under $1,000	29	27	23	20	19	17	13	17	19	13
$1,000 under $2,000	134	112	114	101	89	79	69	74	61	61
$2,000 under $3,000	214	199	180	174	146	143	122	124	96	89
$3,000 under $4,000	329	285	257	242	196	183	162	146	138	140
$4,000 under $5,000	401	379	363	328	270	266	237	187	222	197
$5,000 under $6,000	436	388	355	358	324	327	314	249	241	293
$6,000 under $7,000	396	398	376	357	365	341	323	279	268	301
$7,000 under $8,000	388	368	405	397	382	395	311	360	283	314
$8,000 under $9,000	375	342	353	355	351	340	322	342	330	225
$9,000 under $10,000	327	325	353	308	295	345	332	353	268	431
$10,000 under $15,000	1,336	1,316	1,410	1,396	1,411	1,465	1,490	1,509	1,572	1,521
$15,000 under $20,000	1,060	963	1,066	1,108	1,061	1,195	1,165	1,202	1,301	1,269
$20,000 under $25,000	2,810	2,934	3,262	3,385	3,716	4,147	4,183	4,334	1,189	1,020
$25,000 under $30,000									1,072	874
$30,000 under $50,000									3,193	2,925
$50,000 under $100,000	1,018	1,072	1,177	1,255	1,513	1,797	1,981	2,393	3,253	2,889
$100,000 under $200,000	431	527	452	493	618	799	936	1,237	1,310	1,029
$200,000 under $500,000	15	31	15	17	21	43	67	106	546	357
$500,000 under $1,000,000	11	21	9	13	14	21	26	73	150	87
$1,000,000 or more	31	18	24	25	60	50	21	33	143	84
Returns with no adjusted gross income									40	57
NET GAIN FROM SALES OF CAPITAL ASSETS[5]										
Grand total	6,004	8,291	6,821	7,468	8,909	11,069	10,960	14,594	18,854	16,078
Returns with adjusted gross income, total	5,814	8,163	6,615	7,299	8,745	10,871	10,658	14,356	18,522	15,736
Under $600	35	29	34	30	32	40	37	53	33	41
$600 under $1,000	39	44	39	37	36	43	51	56	37	51
$1,000 under $2,000	152	167	157	168	153	164	142	234	182	169
$2,000 under $3,000	208	206	192	206	205	200	217	213	240	183
$3,000 under $4,000	199	243	228	205	213	246	225	238	254	240
$4,000 under $5,000	191	234	196	223	217	254	293	250	310	281
$5,000 under $6,000	184	218	204	213	231	252	246	258	304	272
$6,000 under $7,000	173	234	198	222	214	260	273	257	361	272
$7,000 under $8,000	188	230	171	206	243	259	247	286	303	302
$8,000 under $9,000	170	229	189	222	222	274	297	344	359	293
$9,000 under $10,000	146	211	170	181	216	260	258	294	396	350
$10,000 under $15,000	597	811	702	820	889	1,112	1,143	1,400	1,732	1,405
$15,000 under $20,000	390	565	466	541	602	813	809	1,166	1,470	1,160
$20,000 under $25,000	1,042	1,603	1,237	1,425	1,823	2,202	2,124	3,121	1,061	885
$25,000 under $30,000									800	647
$30,000 under $50,000									2,092	1,569
$50,000 under $100,000	658	913	742	833	1,072	1,342	1,245	1,846	2,410	1,869
$100,000 under $200,000	911	1,401	1,042	1,113	1,477	1,821	1,825	2,648	1,839	1,496
$200,000 under $500,000	241	360	276	238	366	485	463	714	1,785	1,566
$500,000 under $1,000,000	287	465	372	415	536	845	762	977	991	931
$1,000,000 or more	190	128	206	170	165	198	303	237	1,564	1,755
Returns with no adjusted gross income									332	342

[1]For 1960-1963, excludes small amount of wages not subject to withholding reported as other income (see FORM 1040A). For 1960-1963, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1964-1968, the amount is a gross figure.

[2]For 1960-1965, excludes dividends reported on Form 1040A. For 1961, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

[3]For 1960-1965, excludes interest reported on Form 1040A. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

[4]Includes Small Business Corporation net income for all years except 1966, 1967, and 1969.

[5]Net gain from sales of capital assets reprted in adjusted gross income.

Table 8.8—ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE, 1960-1969

[Taxable and nontaxable returns — Money amounts in millions of dollars]

Type of deductions	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
Total	35,313	38,391	41,661	46,053	46,832	50,739	54,566	59,623	69,177	80,210
Medical and dental expenses	5,219	Not tabulated	6,079	Not tabulated	7,095	Not tabulated	7,681	Not tabulated	8,488	Not tabulated
Taxes	10,526		13,045		14,071		17,468		24,360	
Interest paid	8,416		10,274		12,457		14,971		18,545	
Contributions	6,750		7,516		8,327		9,122		11,139	
Child care	103								n.a.	
Casualty losses	450								583	
Employee expenses	n.a.		4,747		4,882		5,322		2,338	
Other deductions	3,848								3,455	
Type not specified	n.a.								271	

n.a. - Not available.
NOTE: Detail may not add to total because of rounding.

Table 8.9—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1960-1969

[Taxable and nontaxable returns]

States	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
	(Thousands)									
NUMBER OF RETURNS										
United States[1]	61,025	61,498	62,709	63,943	65,375	67,599	70,153	71,653	73,731	75,845
Alabama	825	826	839	860	893	945	973	985	1,021	1,054
Alaska	58	64	68	70	71	79	73	80	83	91
Arizona	403	422	445	465	477	497	513	539	568	614
Arkansas	456	467	484	503	512	547	546	563	576	612
California	5,769	5,929	6,187	6,405	6,589	6,768	7,080	7,295	7,538	7,841
Colorado	616	633	652	665	677	683	704	728	767	813
Connecticut	974	987	1,008	1,029	1,052	1,095	1,128	1,233	1,277	1,326
Delaware[2]	159	160	-	168	174	173	190	192	202	207
District of Columbia[3]	342	-	-	331	308	303	309	325	323	271
Florida	1,566	1,604	1,685	1,737	1,826	1,919	1,978	2,220	2,327	2,458
Georgia	1,055	1,079	1,097	1,162	1,291	1,405	1,472	1,388	1,446	1,517
Hawaii	234	239	244	246	254	257	251	264	274	290
Idaho	216	218	217	220	222	226	230	235	240	247
Illinois	3,762	3,764	3,807	3,860	3,935	4,076	4,249	4,365	4,486	4,514
Indiana	1,566	1,568	1,591	1,621	1,660	1,717	1,798	1,824	1,837	1,899
Iowa	957	950	947	960	967	991	1,032	1,041	1,054	1,063
Kansas	738	741	747	752	760	752	784	794	811	832
Kentucky	855	853	873	894	906	917	961	975	1,016	1,045
Louisiana	834	838	857	883	912	947	986	1,029	1,068	1,095
Maine	342	344	343	342	346	354	356	366	373	371
Maryland[3]	1,187	1,547	1,620	1,341	1,431	1,378	1,645	1,562	1,603	1,658
Massachusetts	2,004	2,013	2,029	2,041	2,053	2,115	2,148	2,189	2,261	2,333
Michigan	2,624	2,580	2,612	2,682	2,778	2,946	3,051	3,081	3,169	3,255
Minnesota	1,155	1,176	1,192	1,210	1,223	1,265	1,319	1,339	1,377	1,419
Mississippi	432	438	448	458	478	512	538	558	578	596
Missouri	1,472	1,468	1,483	1,505	1,527	1,587	1,623	1,643	1,669	1,710
Montana	227	227	229	234	237	240	240	243	244	253
Nebraska	509	512	517	523	526	533	546	547	557	570
Nevada	114	121	137	151	157	164	163	174	184	200
New Hampshire	233	236	243	246	251	254	273	272	279	291
New Jersey	2,306	2,340	2,387	2,419	2,466	2,699	2,609	2,704	2,769	2,820
New Mexico	275	279	284	293	296	306	302	306	314	334
New York	6,524	6,576	6,629	6,644	6,765	6,854	6,940	6,956	7,124	7,205
North Carolina	1,320	1,348	1,354	1,413	1,463	1,517	1,595	1,631	1,687	1,749
North Dakota	207	205	209	212	214	218	221	219	219	219
Ohio	3,363	3,329	3,360	3,416	3,491	3,576	3,788	3,847	3,955	4,072
Oklahoma	723	731	747	762	773	792	801	823	846	877
Oregon	610	612	628	650	670	692	708	734	755	784
Pennsylvania	4,080	4,016	4,021	4,043	4,063	4,257	4,349	4,389	4,457	4,570
Rhode Island	321	322	326	327	331	344	354	362	382	368
South Carolina	606	616	630	651	676	716	754	776	812	845
South Dakota	226	229	231	232	231	233	234	236	238	239
Tennessee	1,047	1,061	1,091	1,105	1,137	1,189	1,226	1,264	1,294	1,338
Texas	2,873	2,932	3,020	3,110	3,198	3,282	3,578	3,641	3,805	3,949
Utah	289	297	307	312	314	318	326	338	344	355
Vermont	132	131	133	133	135	151	159	163	160	166
Virginia	1,248	1,273	1,321	1,360	1,373	1,416	1,490	1,541	1,593	1,651
Washington	974	988	1,018	1,031	1,038	1,073	1,146	1,205	1,246	1,284
West Virginia	544	531	524	528	533	538	552	560	566	568
Wisconsin	1,390	1,388	1,407	1,422	1,452	1,502	1,559	1,592	1,632	1,665
Wyoming	116	116	116	119	119	118	114	117	120	124
Other areas[4]	167	176	200	198	159	165	184	199	205	218
NUMBER OF JOINT RETURNS										
United States[1]	-	36,669	37,089	37,768	38,731	39,298	39,924	40,731	41,371	42,450
Alabama	-	525	521	557	572	619	622	635	649	678
Alaska	-	38	41	45	39	47	48	47	44	53
Arizona	-	274	285	295	300	305	304	327	333	374
Arkansas	-	317	314	308	328	333	345	368	382	379
California	-	3,597	3,668	3,762	3,878	3,921	4,016	4,116	4,141	4,331
Colorado	-	413	400	407	415	402	426	440	446	474
Connecticut	-	559	583	594	605	623	610	658	676	714
Delaware[2]	-	97	n.a.	100	101	102	109	108	117	109
District of Columbia[3]	-	n.a.	n.a.	113	94	98	110	111	94	96
Florida	-	974	1,020	1,075	1,131	1,160	1,173	1,283	1,358	1,435
Georgia	-	634	655	677	762	812	832	788	817	867
Hawaii	-	129	130	124	119	131	127	129	132	142
Idaho	-	147	139	147	146	149	155	156	148	164
Illinois	-	2,181	2,174	2,204	2,268	2,283	2,299	2,393	2,446	2,461
Indiana	-	976	995	1,032	1,044	1,035	1,102	1,099	1,110	1,101
Iowa	-	609	592	588	608	610	621	603	604	607
Kansas	-	507	490	491	483	463	494	479	484	500
Kentucky	-	518	530	542	571	562	593	595	630	636
Louisiana	-	553	567	564	586	596	615	631	644	663
Maine	-	193	199	187	208	208	199	201	215	217
Maryland[3]	-	791	839	765	760	755	856	836	823	876
Massachusetts	-	1,016	1,046	1,034	1,070	1,096	1,039	1,108	1,106	1,156
Michigan	-	1,647	1,685	1,723	1,744	1,776	1,803	1,810	1,820	1,859
Minnesota	-	738	707	662	715	735	736	763	771	780
Mississippi	-	277	286	291	301	320	328	343	357	366
Missouri	-	936	911	910	929	962	968	956	950	1,001
Montana	-	145	136	138	142	153	134	141	133	147
Nebraska	-	335	303	312	331	323	326	309	322	338
Nevada	-	71	75	85	88	95	87	85	98	111
New Hampshire	-	133	140	134	148	132	157	138	140	125

Footnotes at end of table.

Table 8.9—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1960-1969—Continued

[Taxable and nontaxable returns]

States	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
	(Thousands)									
NUMBER OF JOINT RETURNS—Continued										
New Jersey	-	1,308	1,376	1,390	1,393	1,498	1,408	1,470	1,461	1,503
New Mexico	-	188	182	189	192	186	183	192	193	197
New York	-	3,433	3,462	3,507	3,635	3,579	3,491	3,524	3,574	3,634
North Carolina	-	731	750	784	836	887	943	959	956	993
North Dakota	-	130	133	123	128	139	131	128	127	130
Ohio	-	2,072	2,103	2,151	2,171	2,141	2,219	2,241	2,280	2,278
Oklahoma	-	496	490	501	516	511	539	548	556	552
Oregon	-	395	407	421	437	419	432	427	440	467
Pennsylvania	-	2,303	2,352	2,331	2,375	2,442	2,419	2,462	2,457	2,440
Rhode Island	-	177	173	177	186	189	179	185	192	172
South Carolina	-	362	360	390	401	416	432	444	464	442
South Dakota	-	145	145	133	145	142	135	141	147	139
Tennessee	-	644	666	666	704	723	718	752	787	810
Texas	-	1,990	1,961	2,041	2,055	2,086	2,230	2,269	2,350	2,393
Utah	-	197	195	197	203	204	205	211	213	212
Vermont	-	76	72	81	81	74	62	69	85	821
Virginia	-	727	740	787	780	811	845	880	906	982
Washington	-	642	633	644	658	659	700	732	736	753
West Virginia	-	334	325	344	330	323	342	337	347	347
Wisconsin	-	828	857	855	852	903	903	910	916	948
Wyoming	-	76	72	77	77	68	73	74	75	87
Other areas[4]	-	88	106	115	90	92	100	120	110	130
	(Million dollars)									
ADJUSTED GROSS INCOME (LESS DEFICIT)										
United States[1]	315,832	330,074	348,707	368,728	396,717	429,254	468,347	504,719	554,337	603,602
Alabama	3,618	3,743	3,967	4,242	4,669	5,100	5,612	5,891	6,459	7,245
Alaska	394	408	436	501	514	624	627	692	733	936
Arizona	2,115	2,295	2,471	2,641	2,779	2,891	3,202	3,570	3,957	4,672
Arkansas	1,677	1,787	1,990	2,138	2,305	2,496	2,802	3,048	3,367	3,611
California	34,493	37,041	39,616	42,382	45,599	48,213	52,362	56,659	62,358	67,230
Colorado	3,250	3,519	3,670	3,783	3,952	4,196	4,533	4,932	5,506	6,127
Connecticut	5,868	6,171	6,537	7,099	7,487	8,215	9,090	10,240	11,116	12,572
Delaware[2]	971	1,016	n.a.	1,138	1,312	1,416	1,468	1,541	1,676	1,770
District of Columbia[3]	1,851	n.a.	n.a.	1,903	1,937	1,968	2,100	2,195	2,176	2,163
Florida	7,383	7,854	8,480	9,017	10,012	11,115	11,905	14,011	16,013	18,217
Georgia	4,712	4,926	5,316	5,808	6,760	7,547	8,420	8,599	9,679	11,203
Hawaii	1,195	1,334	1,329	1,382	1,473	1,589	1,784	1,911	2,114	2,407
Idaho	962	1,005	1,007	1,072	1,102	1,220	1,332	1,411	1,480	1,641
Illinois	21,551	22,318	23,435	24,161	26,236	28,551	31,078	33,632	36,602	39,401
Indiana	8,022	8,142	8,665	9,239	9,908	10,939	12,118	12,922	13,992	15,160
Iowa	4,229	4,355	4,512	4,685	5,079	5,593	6,258	6,420	7,001	7,438
Kansas	3,451	3,647	3,810	4,038	4,106	4,273	4,827	5,053	5,583	5,944
Kentucky	3,508	3,641	3,951	4,083	4,508	4,853	5,474	5,681	6,338	7,208
Louisiana	3,838	4,019	4,209	4,549	4,921	5,469	6,100	6,783	7,349	7,843
Maine	1,408	1,429	1,506	1,496	1,710	1,795	1,922	2,025	2,261	2,511
Maryland[3]	6,416	8,515	9,282	8,081	8,906	9,473	11,119	11,616	12,978	14,121
Massachusetts	10,509	10,835	11,345	11,893	12,543	13,394	14,245	15,898	17,474	19,139
Michigan	14,822	14,630	15,949	17,033	18,922	20,959	23,003	24,061	26,372	28,920
Minnesota	5,483	5,902	6,090	6,337	6,805	7,448	8,082	8,825	9,588	10,655
Mississippi	1,683	1,729	1,909	2,060	2,261	2,472	2,794	3,045	3,396	3,617
Missouri	7,115	7,374	7,745	8,229	8,660	9,615	10,357	10,897	11,814	12,909
Montana	984	1,038	1,031	1,133	1,165	1,335	1,366	1,413	1,415	1,730
Nebraska	2,204	2,415	2,407	2,527	2,662	2,861	3,193	3,272	3,426	3,985
Nevada	650	751	858	1,001	1,095	1,155	1,200	1,288	1,536	1,796
New Hampshire	1,078	1,130	1,193	1,275	1,337	1,418	1,662	1,780	1,914	1,988
New Jersey	13,303	14,076	14,926	15,811	16,729	18,661	19,324	21,319	23,213	25,252
New Mexico	1,310	1,385	1,440	1,496	1,548	1,699	1,675	1,837	2,004	2,170
New York	38,036	40,017	41,477	43,324	46,328	48,886	51,874	56,217	61,526	64,514
North Carolina	5,267	5,570	5,960	6,399	7,056	7,894	8,726	9,272	10,463	11,769
North Dakota	737	756	899	937	985	1,060	1,126	1,180	1,211	1,334
Ohio	18,472	18,671	19,570	20,672	22,099	24,083	26,524	27,910	30,910	33,358
Oklahoma	3,205	3,421	3,455	3,698	4,038	4,245	4,593	5,019	5,436	6,086
Oregon	3,145	3,186	3,400	3,743	4,127	4,246	4,671	4,963	5,401	6,030
Pennsylvania	20,654	20,833	21,759	22,873	24,560	26,678	28,512	30,235	32,699	35,390
Rhode Island	1,497	1,646	1,652	1,774	1,899	2,066	2,276	2,387	2,712	2,677
South Carolina	2,395	2,580	2,788	2,935	3,241	3,595	4,050	4,400	4,874	5,323
South Dakota	783	900	951	944	967	1,041	1,117	1,192	1,325	1,392
Tennessee	4,334	4,552	5,122	5,150	5,662	6,222	6,957	7,416	8,309	9,062
Texas	13,576	14,828	15,439	16,321	17,435	18,977	21,559	23,423	26,406	28,833
Utah	1,438	1,606	1,639	1,749	1,887	1,894	1,991	2,145	2,361	2,583
Vermont	538	559	569	632	692	721	806	891	1,034	1,145
Virginia	5,818	6,155	6,638	7,129	7,764	8,498	9,457	10,439	11,489	12,867
Washington	5,321	5,695	6,012	6,303	6,462	7,040	8,102	9,061	9,914	10,621
West Virginia	2,406	2,386	2,379	2,570	2,775	2,888	3,150	3,287	3,532	3,883
Wisconsin	6,967	6,992	7,417	7,730	8,309	9,118	10,075	10,859	11,683	12,676
Wyoming	566	593	586	630	640	644	674	736	771	875
Other areas[4]	626	698	812	980	791	901	1,075	1,220	1,393	1,605

Footnotes at end of table.

Table 8.9—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1960-1969—Continued

[Taxable and nontaxable returns]

States	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
	(Thousands)									
NUMBER OF EXEMPTIONS, TOTAL										
United States[1]	176,634	177,555	179,824	183,493	187,258	189,478	194,942	198,051	201,361	206,212
Alabama	2,568	2,569	2,557	2,671	2,672	2,765	2,773	2,841	2,925	3,051
Alaska	178	190	200	229	211	234	236	230	236	248
Arizona	1,260	1,306	1,349	1,414	1,417	1,480	1,516	1,617	1,618	1,755
Arkansas	1,378	1,412	1,432	1,476	1,514	333	1,548	1,636	1,659	1,678
California	16,225	16,896	17,515	18,112	18,683	19,005	19,617	19,989	20,196	20,983
Colorado	1,783	1,838	1,885	1,936	1,971	1,961	2,006	2,070	2,108	2,191
Connecticut	2,665	2,681	2,768	2,867	2,876	2,996	2,968	3,201	3,326	3,470
Delaware[2]	486	475	([3])	470	504	502	527	518	544	522
District of Columbia[3]	810	-	-	783	704	708	726	755	695	629
Florida	4,518	4,679	4,897	5,012	5,309	5,461	5,543	6,087	6,390	6,755
Georgia	3,176	3,198	3,243	3,372	3,688	3,940	4,071	3,793	3,982	4,199
Hawaii	649	692	693	694	680	702	699	698	699	737
Idaho	676	694	663	701	670	697	715	724	669	736
Illinois	10,583	10,537	10,644	10,715	10,951	11,291	11,511	11,829	12,110	12,262
Indiana	4,652	4,628	4,699	4,792	4,834	4,914	5,072	5,232	5,268	5,285
Iowa	2,824	2,790	2,834	2,838	2,854	2,892	2,956	2,955	2,957	2,953
Kansas	2,151	2,225	2,264	2,266	2,205	2,179	2,306	2,251	2,286	2,311
Kentucky	3,907	2,570	2,547	2,586	2,691	2,707	2,704	2,801	2,924	2,986
Louisiana	2,575	2,553	2,688	2,706	2,787	2,905	2,918	3,080	3,120	3,237
Maine	997	980	960	930	1,036	995	1,051	1,006	1,046	1,068
Maryland[3]	3,409	4,333	4,472	3,819	3,941	3,756	4,428	4,224	4,278	4,444
Massachusetts	5,319	5,316	5,338	5,389	5,479	5,574	5,500	5,698	5,729	5,957
Michigan	7,875	7,798	7,880	8,109	8,416	8,515	8,784	8,708	8,847	8,918
Minnesota	3,383	3,537	3,585	3,520	3,637	3,726	3,776	3,829	3,867	3,949
Mississippi	1,321	1,366	1,409	1,414	1,479	1,535	1,607	1,676	1,799	1,772
Misouri	4,176	4,175	4,234	4,199	4,338	4,460	4,585	4,538	4,541	4,724
Montana	675	679	670	706	690	776	662	682	656	707
Nebraska	1,469	1,504	1,455	1,521	1,567	1,553	1,563	1,491	1,512	1,596
Nevada	325	332	378	403	449	456	452	457	482	536
New Hampshire	646	656	674	691	727	680	746	714	724	724
New Jersey	6,324	6,459	6,653	6,742	6,873	7,338	7,046	7,373	7,361	7,588
New Mexico	878	905	912	911	957	931	902	967	953	976
New York	17,775	17,935	17,741	18,140	18,356	18,371	18,230	18,354	18,788	18,907
North Carolina	3,912	3,980	4,043	4,115	4,266	4,426	4,487	4,571	4,612	4,823
North Dakota	607	629	676	644	653	669	665	658	654	639
Ohio	9,832	9,801	9,873	10,165	10,206	10,247	10,618	10,746	10,987	10,980
Oklahoma	2,096	2,145	2,123	2,222	2,263	2,233	2,294	2,362	2,376	2,470
Oregon	1,778	1,765	1,824	1,898	1,950	1,919	1,982	1,985	2,064	2,129
Pennsylvania	11,278	11,264	11,321	11,283	11,351	11,649	11,741	11,729	11,823	11,834
Rhode Island	831	891	834	868	895	912	908	935	1,009	972
South Carolina	1,836	1,916	1,890	1,967	1,992	2,056	2,149	2,167	2,245	2,279
South Dakota	683	711	724	673	710	695	662	717	721	717
Tennessee	3,113	3,102	3,178	3,203	3,318	3,402	3,455	3,502	3,543	3,676
Texas	8,668	8,964	8,986	9,305	9,526	9,695	10,520	10,615	10,877	11,112
Utah	935	973	967	992	1,053	1,006	1,033	1,021	1,047	1,081
Vermont	365	376	380	400	405	391	389	408	423	456
Virginia	3,621	3,737	3,726	3,917	3,920	4,047	4,177	4,220	4,321	4,546
Washington	2,853	2,876	2,925	2,964	3,015	3,082	3,200	3,338	3,347	3,447
West Virginia	1,670	1,597	1,581	1,583	1,545	1,529	1,565	1,584	1,548	1,579
Wisconsin	4,067	4,066	4,149	4,194	4,195	4,361	4,494	4,534	4,559	4,594
Wyoming	330	352	333	343	349	330	329	325	309	356
Other areas[4]	523	502	599	617	480	491	530	614	601	667
	(Million dollars)									
INCOME TAX AFTER CREDITS										
United States[1]	39,545	42,271	44,893	48,200	47,160	49,525	56,071	62,899	76,611	86,569
Alabama	384	399	436	473	480	503	593	629	765	902
Alaska	56	56	60	69	64	76	77	88	104	150
Arizona	254	275	299	321	303	302	338	393	500	624
Arkansas	165	182	215	232	225	233	277	307	382	451
California	4,517	4,955	5,281	5,714	5,566	5,592	6,237	7,005	8,392	9,355
Colorado	399	444	456	476	438	442	497	565	707	830
Connecticut	835	899	947	1,046	1,019	1,091	1,257	1,479	1,821	2,054
Delaware[2]	167	171	-	194	214	230	218	229	267	295
District of Columbia[3]	273	-	-	297	288	280	299	314	346	361
Florida	851	936	1,002	1,090	1,139	1,226	1,376	1,691	2,232	2,636
Georgia	517	554	616	695	723	778	901	976	1,239	1,537
Hawaii	154	180	167	177	175	178	210	234	290	348
Idaho	104	107	108	118	107	115	130	146	170	194
Illinois	2,951	3,124	3,306	3,424	3,398	3,581	4,094	4,574	5,485	6,109
Indiana	997	1,020	1,111	1,197	1,156	1,244	1,429	1,569	1,894	2,169
Iowa	477	503	508	539	536	570	657	706	858	986
Kansas	396	427	450	485	440	445	510	568	711	797
Kentucky	376	402	451	472	468	490	585	621	766	930
Louisiana	448	479	502	562	542	580	709	797	948	1,046
Maine	148	157	167	167	173	177	193	221	274	313
Maryland[3]	802	1,115	1,252	1,073	1,083	1,148	1,350	1,478	1,843	2,056
Massachusetts	1,362	1,411	1,493	1,587	1,520	1,579	1,774	2,050	2,514	2,824
Michigan	1,908	1,892	2,107	2,315	2,361	2,582	2,934	3,154	3,776	4,343
Minnesota	641	691	707	765	733	763	867	990	1,196	1,423
Mississippi	164	166	189	217	213	230	276	307	374	403
Missouri	884	939	980	1,087	1,014	1,095	1,193	1,338	1,618	1,840
Montana	110	120	119	130	119	129	142	153	166	220
Nebraska	262	302	291	310	291	295	345	379	428	528
Nevada	89	110	125	149	144	143	155	172	241	302
New Hampshire	125	133	141	156	146	156	190	216	262	282

Footnotes at end of table.

Table 8.9—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1960-1969—Continued

[Taxable and nontaxable returns]

States	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
	(Million dollars)									
INCOME TAX AFTER CREDITS—Continued										
New Jersey	1,739	1,909	2,028	2,180	2,102	2,279	2,469	2,844	3,450	3,882
New Mexico	145	157	164	173	160	173	183	200	237	276
New York	5,077	5,629	5,779	6,107	5,969	6,165	6,774	7,798	9,358	9,789
North Carolina	520	578	642	705	696	784	907	992	1,270	1,496
North Dakota	75	73	89	95	90	92	99	112	121	155
Ohio	2,385	2,433	2,558	2,738	2,667	2,890	3,253	3,521	4,353	4,964
Oklahoma	364	404	407	437	438	442	488	558	669	806
Oregon	383	392	418	471	476	468	530	587	699	819
Pennsylvania	2,586	2,635	2,776	2,973	2,945	3,099	3,468	3,803	4,568	5,164
Rhode Island	186	209	215	231	230	241	280	305	378	387
South Carolina	227	257	292	310	313	342	414	462	571	656
South Dakota	77	91	96	100	87	89	106	113	141	162
Tennessee	474	509	613	606	601	653	781	842	1,072	1,221
Texas	1,693	1,866	1,973	2,108	2,028	2,122	2,504	2,866	3,636	4,139
Utah	153	175	183	195	185	178	188	212	263	299
Vermont	56	60	62	71	72	71	88	100	130	148
Virginia	676	734	813	870	885	947	1,086	1,241	1,518	1,797
Washington	662	734	781	828	751	787	969	1,131	1,381	1,540
West Virginia	269	273	273	303	302	304	345	374	451	529
Wisconsin	843	851	896	954	925	975	1,119	1,259	1,492	1,700
Wyoming	71	72	74	84	70	68	75	85	100	118
Other areas[4]	69	83	94	122	92	103	130	145	183	216

[1]Includes data for "Other areas" described in footnote 4.
[2]For 1962, data for Delaware are not shown separately. However, the data are included in the United States totals.
[3]For 1961-1962, data for District of Columbia are included in the statistics for Maryland.
[4]Includes data for returns of bona fide residents of Puerto Rico, U. S. citizens residing abroad, in the Virgin Islands, and in Panama Canal Zone.

Table 8.10—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX FOR 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, ALTERNATE YEARS, 1961-1969

[Taxable and nontaxable returns; money amounts in thousands of dollars]

	Number of returns					Number of joint returns					Adjusted gross income				
	1961	1963	1965	1967	1969	1961	1963	1965	1967	1969	1961	1963	1965	1967	1969
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Akron, Ohio[1]	173,433	207,985	202,326	235,879	244,100	108,497	132,609	124,784	152,336	136,252	1,024,554	1,346,787	1,507,872	1,812,031	1,704,431
Albany-Schenectady-Troy, New York	240,116	230,493	258,259	257,521	255,821	130,610	125,953	146,982	134,723	131,863	1,282,864	1,352,762	1,698,909	1,899,778	1,602,118
Albuquerque, New Mexico	80,103	n.a.	n.a.	96,861	157,322	55,122	n.a.	n.a.	63,263	93,516	448,484	n.a.	n.a.	679,413	853,566
Allentown-Bethlehem-Easton, Pennsylvania and N.J.	169,224	196,375	189,334	217,256	183,982	105,343	119,488	116,634	129,141	100,780	955,678	1,154,608	1,274,069	1,514,554	1,174,326
Anaheim-SantaAna-Garden Grove, California[4]	n.a.	339,602	405,628	484,023	513,273	n.a.	230,819	261,409	297,979	315,745	n.a.	2,515,269	3,116,992	3,943,934	4,147,344
Atlanta, Georgia	338,393	367,498	425,806	457,235	542,590	194,517	209,944	246,005	242,937	280,845	1,927,262	2,283,890	2,936,644	3,489,697	3,627,455
Augusta, Georgia and South Carolina	n.a.	n.a.	n.a.	63,510	79,541	n.a.	n.a.	n.a.	39,011	44,017	n.a.	n.a.	n.a.	418,559	460,074
Austin, Texas	n.a.	n.a.	n.a.	90,346	97,476	n.a.	n.a.	n.a.	51,357	51,863	n.a.	n.a.	n.a.	541,899	570,703
Bakersfield, California	93,967	95,542	99,659	103,542	89,399	67,317	66,418	64,907	66,522	59,117	521,414	583,437	642,580	738,725	623,256
Baltimore, Maryland	663,910	635,225	622,843	741,972	766,199	344,051	352,964	346,271	387,653	402,177	3,467,064	3,745,290	4,209,358	5,317,697	4,620,563
Baton Rouge, Louisiana	n.a.	n.a	n.a	97,571	92,552	n.a.	n.a.	n.a.	60,745	46,384	n.a.	n.a.	n.a.	745,493	582,282
Beaumont-Port Arthur-Orange, Texas	104,572	103,147	97,523	99,858	127,434	73,837	72,345	72,195	68,477	71,148	579,750	621,706	646,071	715,185	723,097
Binghamton, New York and Pennsylvania	n.a.	101,299	91,311	95,032	111,844	n.a.	60,643	50,235	47,528	59,734	n.a.	593,989	572,604	669,807	669,515
Birmingham, Alabama[3]	181,630	182,903	201,666	219,169	233,847	114,910	112,247	131,416	145,564	141,463	991,238	1,055,849	1,274,727	1,502,930	1,443,875
Boston, Massachusetts[1]	948,372	957,620	991,932	1,017,247	1,028,433	442,710	453,813	476,358	479,870	467,800	5,296,028	5,794,070	6,479,569	7,723,867	6,260,448
Bridegport, Connecticut[1]	129,802	140,600	149,001	153,423	154,462	76,610	83,282	84,598	87,774	87,666	748,317	925,856	1,007,503	1,279,945	1,109,498
Buffalo, New York	445,358	441,377	459,422	466,466	441,077	269,460	259,245	263,702	264,920	242,501	2,508,150	2,684,158	3,077,001	3,502,384	2,786,358
Canton, Ohio	102,293	117,337	123,224	118,568	140,542	70,165	78,811	77,478	73,276	73,603	593,076	724,873	860,693	861,991	845,729
Charleston, South Carolina	n.a.	n.a.	n.a.	89,407	87,093	n.a.	n.a.	n.a.	55,413	44,915	n.a.	n.a.	n.a.	573,540	433,674
Charleston, West Virginia	76,887	n.a.	n.a.	80,729	77,651	51,461	n.a.	n.a.	50,255	44,338	437,771	n.a.	n.a.	551,436	493,637
Charlotte, North Carolina	88,518	113,037	114,012	124,432	121,406	47,563	65,623	74,249	83,114	64,337	508,083	665,684	811,774	969,697	775,694
Chattanooga, Tennessee and Georgia	99,093	99,481	99,400	104,116	120,060	58,985	58,903	61,361	57,595	77,042	491,306	515,257	582,578	632,147	732,014
Chicago, Illinois	2,378,283	2,437,231	2,581,895	2,758,312	2,827,115	1,300,208	1,330,081	1,368,305	1,428,023	1,423,636	15,391,127	16,574,607	19,377,910	22,975,733	19,571,126
Cincinnati, Ohio and Kentucky and Indiana[1]	379,087	424,204	449,758	503,899	518,542	209,459	261,767	249,103	283,603	292,210	2,167,731	2,628,352	3,001,485	3,625,088	3,415,411
Cleveland, Ohio[1]	626,363	689,707	722,876	740,609	736,551	365,314	404,024	400,066	393,679	373,285	3,878,937	4,570,828	5,375,682	5,954,231	5,045,065
Columbia, South Carolina	68,208	n.a.	n.a.	108,823	92,128	42,198	n.a.	n.a.	65,325	48,555	322,122	n.a.	n.a.	687,181	538,117
Columbus, Georgia and Alabama	n.a.	n.a.	n.a.	60,493	59,464	n.a.	n.a.	n.a	37,597	37,135	n.a.	n.a.	n.a.	365,818	376,938
Columbus, Ohio[1]	232,136	274,350	297,997	316,471	334,231	136,957	169,712	176,136	186,590	173,271	1,387,583	1,716,972	1,996,554	2,444,310	2,055,816
Corpus Christi, Texas	n.a.	n.a.	n.a.	96,580	84,106	n.a.	n.a.	n.a.	67,688	52,793	n.a.	n.a.	n.a.	602,581	500,833
Dallas, Texas[3]	377,915	410,621	459,845	494,300	551,504	239,974	260,345	285,829	308,282	326,465	2,250,958	2,576,630	3,098,708	3,766,086	4,007,579
Davenport-Rock Island-Moline, Iowa and Illinois[1]	100,185	108,455	131,404	123,073	134,111	63,445	72,149	78,333	72,110	65,342	591,105	704,451	867,629	900,989	739,869
Dayton, Ohio[1]	248,000	258,646	255,965	284,611	333,392	154,526	173,254	165,341	177,618	181,840	1,502,209	1,695,135	1,910,431	2,260,396	2,291,973
Denver, Colorado	335,363	369,174	392,289	404,514	447,452	208,928	219,849	228,955	237,919	256,177	2,116,033	2,388,531	2,632,842	3,063,304	3,078,935
Des Moines, Iowa	87,565	108,754	91,874	104,051	106,941	55,112	61,003	54,411	57,811	55,299	543,342	651,159	638,018	770,087	749,696
Detroit, Michigan	1,243,765	1,286,127	1,467,162	1,511,275	1,606,451	778,593	804,156	845,941	871,501	851,709	7,531,327	8,782,292	11,138,440	12,708,315	11,610,718
Duluth-Superior, Minnesota and Wisconsin	101,645	88,412	105,206	98,163	87,101	66,124	48,770	57,714	61,611	47,281	515,851	451,339	611,449	643,355	506,106
El Paso, Texas	78,804	93,520	114,755	96,787	114,614	51,362	58,387	69,690	64,578	63,848	393,566	472,704	649,097	628,709	525,910
Erie, Pennsylvania	n.a.	n.a.	n.a.	102,782	102,203	n.a.	n.a.	n.a.	62,697	55,987	n.a.	n.a.	n.a.	735,382	637,060
Evansville, Indiana and Kentucky	n.a.	n.a.	n.a.	80,275	81,997	n.a.	n.a.	n.a.	80,275	48,538	n.a.	n.a.	n.a.	570,634	521,985
Flint, Michigan[1]	122,358	139,350	154,140	128,538	208,054	86,405	91,361	98,129	91,304	121,565	767,398	979,099	1,208,764	1,099,984	1,405,857
Fort Lauderdale-Hollywood, Florida	119,291	136,348	151,555	176,185	244,758	70,842	88,519	94,344	107,026	141,797	619,114	752,353	1,000,615	1,214,932	1,607,050
Fort Wayne, Indiana	n.a.	n.a.	n.a.	92,432	103,362	n.a.	n.a.	n.a.	48,845	47,904	n.a.	n.a.	n.a.	749,340	589,726
Forth Worth, Texas	186,451	217,158	219,526	246,368	280,780	129,247	145,303	141,191	166,265	169,330	1,009,622	1,251,918	1,340,236	1,818,487	1,785,871
Fresno, California	112,380	112,183	126,733	134,665	161,487	76,224	71,864	75,891	81,910	91,338	585,010	610,625	778,313	887,852	824,202
Gary-Hammond-East Chicago, Indiana	191,125	180,661	205,458	227,259	217,198	117,307	119,031	117,917	131,854	128,331	1,141,008	1,191,184	1,448,099	1,626,183	1,499,741
Grand Rapids, Michigan	128,731	170,093	160,783	193,502	208,158	79,161	102,328	93,265	108,907	115,929	756,518	1,007,737	1,050,144	1,403,152	1,365,370
Greensboro-High Point, North Carolina	n.a.	n.a.	n.a.	228,185	236,279	n.a.	n.a.	n.a.	121,364	115,637	n.a.	n.a.	n.a.	1,444,087	1,450,577
Greenville, South Carolina	n.a.	n.a.	n.a.	109,103	107,386	n.a.	n.a.	n.a.	60,215	50,139	n.a.	n.a.	n.a.	662,798	512,415
Harrisburg, Pennsylvania[1]	131,045	137,112	126,456	159,936	151,681	68,724	79,631	75,797	92,083	76,377	607,511	772,462	830,520	1,115,668	939,728
Hartford, Connecticut[1]	182,072	191,693	208,362	239,941	259,745	99,041	106,747	107,457	116,987	127,633	1,168,014	1,368,853	1,560,321	1,921,497	1,713,355
Honolulu, Hawaii	164,734	178,953	186,537	198,367	220,925	87,664	93,559	95,580	94,106	105,625	995,232	1,078,550	1,254,091	1,496,795	1,465,711
Houston, Texas[2]	400,198	461,449	543,122	621,545	691,912	276,196	291,597	343,634	389,395	402,235	2,460,022	2,895,602	3,697,660	4,883,132	4,807,638
Huntington-Ashland, West Virginia, Kentucky, & Ohio	76,480	n.a.	n.a.	84,054	76,397	48,569	n.a.	n.a.	49,151	53,278	361,408	n.a.	n.a.	533,157	540,505
Indianapolis, Indiana[1,3]	260,108	346,347	355,966	372,609	423,227	145,637	211,300	207,559	222,290	209,553	1,510,566	2,183,944	2,453,144	2,933,508	2,650,899
Jackson, Mississippi	n.a.	n.a.	n.a.	78,222	83,783	n.a.	n.a.	n.a.	41,902	45,505	n.a.	n.a.	n.a.	490,715	511,447
Jacksonville, Florida	158,147	169,923	154,007	159,330	178,119	93,636	96,481	92,473	89,619	98,683	801,750	892,867	984,965	1,053,113	1,001,476
Jersey City, New Jersey	244,071	236,823	247,455	245,768	210,601	111,417	117,351	113,579	110,341	94,873	1,274,157	1,307,365	1,492,803	1,539,314	1,055,881
Johnstown, Pennsylvania	76,310	83,952	82,211	83,202	84,199	45,127	48,665	50,037	50,664	49,025	332,434	413,943	465,033	505,844	437,912
Kansas City, Missouri and Kansas[1]	369,276	415,288	405,641	453,244	477,530	229,606	259,470	244,908	265,786	272,470	2,182,626	2,664,777	2,840,953	3,414,470	3,219,086
Knoxville, Tennessee	109,967	117,993	110,980	121,329	130,666	69,640	70,347	64,058	66,429	81,268	538,408	617,961	658,589	789,109	844,566
Lancaster, Pennsylvania	98,338	107,114	106,263	103,422	119,464	55,325	65,576	63,947	60,912	63,887	484,209	603,701	690,873	705,919	702,611
Lansing, Michigan	89,750	96,559	106,045	124,229	118,204	60,515	63,802	69,629	73,622	70,679	535,055	617,898	749,654	943,128	884,804
Little Rock-North Little Rock, Arkansas[3]	n.a.	n.a.	n.a.	108,987	119,808	n.a.	n.a.	n.a.	66,405	66,811	n.a.	n.a.	n.a.	710,310	710,991
Lorain-Elyria, Ohio	n.a.	n.a.	n.a.	85,851	91,143	n.a.	n.a.	n.a.	56,715	51,434	n.a.	n.a.	n.a.	589,878	630,851
Los Angeles-Long Beach, California[4]	2,540,469	2,418,330	2,518,674	2,665,772	2,778,582	1,509,385	1,347,469	1,397,837	1,392,859	1,424,805	16,576,244	16,681,641	18,840,037	21,438,708	17,829,069
Louisville, Kentucky and Indiana	248,849	243,267	263,153	278,376	317,161	152,593	140,527	160,852	164,864	180,103	1,359,904	1,427,917	1,738,112	1,978,726	2,101,051
Madison, Wisconsin	n.a.	n.a.	n.a.	90,222	115,553	n.a.	n.a.	n.a.	46,988	60,672	n.a.	n.a.	n.a.	725,867	751,745
Memphis, Tennessee and Arkansas[1]	196,013	196,543	222,993	233,095	230,683	113,876	111,518	121,339	127,520	120,922	998,017	1,127,816	1,327,694	1,583,707	1,331,076
Miami, Florida	319,233	349,762	377,107	407,458	475,908	183,503	207,201	214,006	210,218	270,341	1,702,713	1,878,456	2,229,393	2,673,246	2,833,657
Milwaukee, Wisconsin[1,3]	437,299	479,707	480,124	546,412	547,060	244,573	279,275	294,850	305,113	286,229	2,595,014	3,035,607	3,474,088	4,217,591	3,504,189

Table 8.10—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX FOR 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, ALTERNATE YEARS, 1961-1969—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

	Number of returns					Number of joint returns					Adjusted gross income				
	1961	1963	1965	1967	1969	1961	1963	1965	1967	1969	1961	1963	1965	1967	1969
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Minneapolis-St. Paul, Minnesota	516,861	569,845	599,144	648,166	688,244	314,007	314,207	340,576	357,602	362,264	3,190,100	3,654,697	4,225,274	5,003,243	4,704,948
Mobile, Alabama[1]	91,735	103,884	99,825	114,414	122,791	58,791	59,991	59,500	67,527	79,017	425,665	527,471	573,960	723,992	720,743
Nashville, Tennessee[1]	130,462	159,411	171,856	181,002	192,959	75,702	87,343	97,252	102,893	116,528	695,366	837,636	1,022,631	1,245,311	1,290,927
New Haven, Connecticut[1]	117,837	120,994	131,725	130,638	134,920	62,839	62,465	73,950	71,604	69,772	691,131	769,343	964,193	1,046,952	908,836
New Orleans, Louisiana[1]	258,953	308,846	332,086	331,175	312,637	150,625	181,576	190,466	190,771	168,092	1,362,575	1,707,997	2,078,760	2,449,176	1,912,351
New York, New York	4,408,026	4,457,488	4,546,345	4,603,416	4,791,444	2,166,759	2,240,253	2,255,707	2,242,796	2,317,776	28,420,401	30,736,669	34,278,160	39,326,491	32,467,751
Newark, New Jersey	668,956	692,751	680,733	717,257	721,366	355,212	380,345	357,411	371,981	384,935	4,285,709	4,768,395	5,277,951	6,144,408	5,448,102
Newport News-Hampton, Virginia	n.a.	n.a.	n.a.	91,176	102,797	n.a.	n.a.	n.a.	53,262	61,669	n.a.	n.a.	n.a.	627,748	670,671
Norfolk-Portsmouth, Virginia	179,378	161,450	185,575	217,608	217,417	105,698	99,344	104,338	132,004	138,517	855,586	861,778	1,095,972	1,428,319	1,358,865
Oklahoma City, Oklahoma	187,212	194,662	205,920	198,142	210,622	117,434	123,882	127,289	125,796	127,712	997,309	1,137,066	1,203,042	1,412,609	1,393,029
Omaha, Nebraska and Iowa	169,934	178,976	185,831	175,394	209,863	109,733	103,481	103,915	107,397	118,151	1,006,466	1,058,856	1,152,348	1,297,957	1,270,499
Orlando, Florida	99,751	109,903	110,136	133,155	129,637	60,979	76,728	68,083	79,167	74,796	534,359	619,298	619,170	921,603	740,405
Paterson-Clifton-Passaic, New Jersey	425,344	461,700	468,411	507,115	573,746	245,194	272,505	273,004	277,360	289,536	2,809,982	3,328,841	3,631,413	4,505,591	4,099,353
Pensacola, Florida	n.a.	n.a.	n.a.	72,884	77,439	n.a.	n.a.	n.a.	50,955	44,095	n.a.	n.a.	n.a.	476,372	404,579
Peoria, Illinois[1]	94,913	102,364	120,894	121,572	132,857	61,664	71,356	76,247	78,985	75,891	557,667	663,888	826,598	915,024	900,438
Philadelphia, Pennsylvania and New Jersey	1,553,685	1,521,946	1,597,929	1,758,588	1,758,086	862,861	829,627	881,720	929,883	874,104	8,932,000	9,410,933	10,865,580	13,116,040	10,929,805
Phoenix, Arizona	223,002	257,355	275,900	307,896	346,811	144,095	160,856	169,707	196,410	193,138	1,266,680	1,533,018	1,685,621	2,188,837	2,101,310
Pittsburgh, Pennsylvania	794,386	775,915	732,123	846,932	859,053	467,305	466,758	452,338	498,041	481,844	4,418,754	4,806,974	5,064,555	6,097,178	5,436,225
Portland, Oregon and Washington	315,085	318,799	327,185	342,728	386,117	193,894	198,937	192,801	189,461	209,602	1,771,920	1,976,167	2,250,414	2,484,466	2,483,562
Providence-Pawtucket-Warwick, Rhode Island & Mass.[1]	284,940	290,897	310,225	320,983	324,510	158,725	161,555	174,235	163,696	147,256	1,466,089	1,603,292	1,875,198	2,103,386	1,617,425
Reading, Pennsylvania	99,055	99,141	103,555	102,527	107,617	59,942	62,847	64,675	59,208	56,725	495,523	553,730	653,801	706,999	660,457
Richmond, Virginia[1]	145,569	172,587	160,964	176,194	184,570	81,188	90,006	91,984	82,811	100,540	855,670	985,252	1,158,757	1,315,920	1,169,025
Rochester, New York[1]	218,128	266,169	313,432	314,623	325,321	125,615	152,129	176,822	158,956	165,985	1,398,117	1,747,027	2,174,996	2,576,919	2,251,232
Rockford, Illinois	n.a.	n.a.	n.a.	91,831	93,051	n.a.	n.a.	n.a.	47,093	53,976	n.a.	n.a.	n.a.	692,660	651,036
Sacramento, California[1]	181,428	230,409	227,145	275,985	256,444	115,900	150,524	149,401	167,788	148,003	1,221,092	1,564,285	1,707,422	2,123,383	1,762,799
St. Louis, Missouri and Illinois[1]	713,059	752,643	812,032	822,038	849,422	445,356	428,944	471,601	456,584	501,200	4,269,305	4,682,927	5,634,196	6,370,027	6,009,541
Salt Lake City, Utah[1]	130,589	166,551	168,864	163,959	171,312	84,509	102,289	103,305	107,027	98,117	733,158	994,006	1,064,466	1,133,322	1,089,789
San Antonio, Texas[1]	204,431	208,330	245,703	225,388	272,060	128,453	131,114	133,542	129,080	158,952	974,618	1,055,259	1,348,256	1,418,296	1,594,385
San Bernardino-Riverside-Ontario, California	265,004	293,164	305,329	340,796	385,628	174,788	191,684	202,164	216,070	229,471	1,449,037	1,773,993	2,050,093	2,421,778	2,279,488
San Diego, California	317,363	337,355	369,541	376,093	486,594	200,807	209,897	224,946	240,412	293,769	1,878,998	1,983,157	2,381,542	2,851,755	3,210,396
San Francisco-Oakland, California[5]	1,067,343	1,105,396	1,173,439	1,222,447	1,321,194	607,101	590,329	634,040	642,681	654,116	7,236,488	7,699,293	8,944,867	10,137,490	8,591,025
San Jose, California	232,225	280,502	330,859	363,902	371,801	148,212	189,970	194,351	218,066	223,325	1,590,047	2,213,780	2,530,899	3,175,544	3,053,028
Scranton, Pennsylvania	n.a.	n.a.	n.a.	85,383	67,822	n.a.	n.a.	n.a.	40,726	28,515	n.a.	n.a.	n.a.	470,633	294,726
Seattle-Everett, Washington	390,274	441,141	429,041	524,359	573,085	238,782	272,172	254,060	303,825	318,139	2,505,270	3,034,367	3,152,715	4,377,081	4,107,821
Shreveport, Louisiana	72,852	72,130	66,591	93,157	79,886	46,979	49,041	38,602	53,789	51,255	370,615	412,076	394,276	600,547	499,597
South Bend, Indiana[1]	n.a.	88,993	90,016	100,717	106,660	n.a.	52,870	57,321	55,444	55,345	n.a.	513,612	612,122	722,125	673,895
Spokane, Washington	77,819	95,032	100,169	94,735	110,482	49,152	58,907	60,448	58,390	69,752	440,277	546,096	598,890	640,949	713,230
Springfield-Chicopee-Holyoke, Mass. and Conn.[1]	148,379	157,521	171,165	178,528	167,872	82,583	86,351	99,207	99,962	87,266	812,123	902,898	1,117,807	1,246,418	1,057,492
Stockton, California	n.a.	n.a.	n.a.	96,385	108,180	n.a.	n.a.	n.a.	64,328	72,087	n.a.	n.a.	n.a.	682,836	671,203
Syracuse, New York	203,186	204,237	192,539	198,987	228,574	117,017	114,014	113,897	107,821	117,841	1,134,622	1,174,499	1,263,897	1,474,588	1,301,935
Tacoma, Washington	105,067	90,007	120,668	127,862	135,927	70,079	58,665	73,148	78,767	83,718	597,668	537,764	744,247	963,736	919,857
Tampa-St. Petersburg, Florida	262,139	269,544	301,865	310,134	373,603	160,236	161,330	176,735	173,809	217,426	1,202,457	1,354,832	1,616,896	1,873,588	2,043,006
Toledo, Ohio and Michigan[1]	155,179	184,587	228,527	235,265	266,791	93,644	123,406	135,110	132,766	154,561	905,683	1,198,779	1,532,669	1,757,147	1,841,549
Trenton, New Jersey	105,638	105,615	116,054	111,908	129,169	59,662	62,807	63,883	58,172	60,878	602,240	659,780	814,526	891,385	826,513
Tucson, Arizona	79,246,	92,551	84,518	106,533	115,335	51,992	64,068	50,574	55,339	78,728	453,213	537,337	522,315	683,540	808,814
Tulsa, Oklahoma	139,944	137,078	146,317	171,789	185,247	96,087	85,911	95,096	115,722	119,415	808,384	819,062	1,019,882	1,211,387	1,319,968
Utica-Rome, New York	114,073	96,944	93,567	116,531	107,997	68,282	59,428	54,090	67,371	73,106	578,278	546,825	603,868	797,257	726,186
Washington, D.C., Maryland, and Virginia[3]	714,204	822,348	831,996	1,008,189	1,047,328	366,134	420,416	401,866	481,679	544,872	4,725,622	5,855,122	6,589,453	8,535,408	7,914,080
West Palm Beach, Florida	n.a.	n.a.	n.a.	96,445	107,142	n.a.	n.a.	n.a.	49,053	48,797	n.a.	n.a.	n.a.	710,437	666,165
Wichita, Kansas[1]	113,209	135,965	127,237	144,758	160,089	80,194	84,243	73,788	84,935	99,792	667,326	801,646	810,864	974,378	1,030,867
Wilkes-Barre-Hazleton, Pennsylvania	113,671	108,110	106,113	129,845	140,865	59,747	57,100	59,971	68,187	72,976	480,342	503,748	551,707	737,766	669,851
Wilmington, Delaware, Maryland, and New Jersey[1]	124,508	149,225	146,919	171,066	183,482	77,096	87,817	85,211	98,444	89,852	872,082	1,073,900	1,277,333	1,424,123	1,213,568
Worchester, Massachusetts	93,123	112,424	122,221	115,750	119,353	50,511	56,145	68,112	54,525	65,065	495,557	641,708	749,669	753,511	714,049
York, Pennsylvania[1]	n.a.	111,839	100,451	104,308	125,567	n. a.	69,098	60,091	65,243	82,736	n.a.	597,578	638,334	689,681	838,378
Youngstown-Warren, Ohio	170,223	159,063	173,692	196,414	196,959	113,445	100,763	119,608	117,082	108,284	955,459	957,437	1,247,646	1,347,592	1,199,466
Standard consolidated areas:															
New York-Northeastern New Jersey	n.a.	n.a.	n.a.	6,333,857	6,582,510	n.a.	n.a.	n.a.	3,153,998	3,237,688	n.a.	n.a.	n.a.	53,585,214	45,109,341
Chicago, Illinois-Northwestern Indiana	n.a.	n.a.	n.a.	2,985,571	3,044,313	n.a.	n.a.	n.a.	1,559,877	1,551,967	n.a.	n.a.	n.a.	24,601,916	21,070,867

Table 8.10—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX FOR 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, ALTERNATE YEARS, 1961-1969--Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

	Number of exemptions total					Number of exemptions other than age and blindness					Income tax after credits				
	1961	1963	1965	1967	1969	1961	1963	1965	1967	1969	1961	1963	1965	1967	1969
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Akron, Ohio[1]	516,502	616,853	592,158	686,612	653,917	500,655	587,955	574,450	654,149	618,370	137,406	177,529	185,888	227,348	332,570
Albany-Schenectady-Troy, New York	647,863	642,468	724,404	676,223	686,918	615,747	610,895	677,542	643,740	642,061	158,836	174,010	186,495	234,972	295,545
Albuquerque, New Mexico	260,938	n.a.	n.a.	299,212	438,191	253,983	n.a.	n.a.	288,798	418,759	52,569	n.a.	n.a.	80,392	134,688
Allentown-Bethlehem-Easton, Pennsylvania and N.J.	468,697	535,764	511,223	618,935	472,269	449,703	516,466	485,231	591,885	452,382	127,236	154,552	151,544	184,905	226,056
Anaheim-SantaAna-Garden Grove, California[4]	n.a.	1,070,017	1,238,004	1,422,781	1,478,028	n.a.	1,033,392	1,201,259	1,366,140	1,428,329	n.a.	322,621	332,891	448,083	673,176
Atlanta, Georgia	993,994	1,036,408	1,136,680	1,192,472	1,468,119	967,435	1,014,188	1,102,682	1,157,479	1,418,332	246,902	309,418	351,865	447,790	696,771
Augusta, Georgia and South Carolina	n.a.	n.a.	n.a.	187,854	232,859	n.a.	n.a.	n.a.	181,573	230,113	n.a.	n.a.	n.a.	47,255	62,221
Austin, Texas	n.a.	n.a.	n.a.	239,943	273,458	n.a.	n.a.	n.a.	229,150	265,914	n.a.	n.a.	n.a.	71,048	109,221
Bakersfield, California	298,655	303,634	289,352	326,217	257,332	291,500	298,462	280,538	315,737	251,364	67,547	70,645	70,939	83,380	95,021
Baltimore, Maryland[3]	1,869,927	1,770,020	1,697,445	1,957,127	2,084,283	1,807,565	1,709,815	1,636,401	1,885,281	2,020,546	435,475	495,824	502,232	667,668	869,967
Baton Rouge, Louisiana	n.a.	n.a.	n.a.	295,938	255,806	n.a.	n.a.	n.a.	285,630	247,233	n.a.	n.a.	71,304	86,490	113,828
Beaumont-Port Arthur-Orange, Texas	346,482	324,987	314,131	295,355	313,115	336,878	317,911	307,220	287,262	300,041	69,397	80,528	n.a.	84,955	132,942
Binghamton, New York and Pennsylvania	n.a.	288,074	254,507	251,865	294,454	n.a.	277,839	244,314	238,011	282,243	n.a.	78,328	62,548	82,707	122,822
Birmingham, Alabama[3]	549,933	583,063	567,576	605,116	652,549	538,490	571,551	554,737	586,862	629,836	120,544	128,976	140,823	178,648	249,302
Boston, Massachusetts[1]	2,428,119	2,477,443	2,555,754	2,557,590	2,577,269	2,285,902	2,351,073	2,413,526	2,410,768	2,436,674	722,986	803,278	799,700	1,050,361	1,353,423
Bridgeport, Connecticut[1]	352,380	415,903	408,754	421,024	435,367	336,180	400,989	385,872	397,370	409,603	99,728	126,350	124,145	172,659	212,705
Buffalo, New York	1,304,870	1,287,559	1,306,951	1,263,673	1,216,132	1,258,180	1,239,626	1,253,641	1,204,192	1,168,470	316,625	342,128	344,821	422,100	482,808
Canton, Ohio	307,893	352,739	349,604	329,690	378,817	297,847	339,360	341,989	319,444	363,174	76,559	95,301	101,416	108,545	157,528
Charleston, South Carolina	n.a.	n.a.	n.a.	296,905	231,652	n.a.	n.a.	n.a.	288,009	217,231	n.a.	n.a.	n.a.	58,294	71,806
Charleston, West Virginia	237,632	n.a.	n.a.	226,892	211,549	232,568	n.a.	n.a.	220,765	202,747	55,043	n.a.	n.a.	67,772	87,831
Charlotte, North Carolina[1]	264,247	341,592	336,516	357,773	326,589	259,300	335,943	329,352	347,352	317,250	64,000	84,915	94,942	119,545	138,943
Chattanooga, Tennessee and Georgia	291,063	283,014	291,468	260,178	339,592	283,943	270,689	281,602	250,656	330,459	60,036	62,059	63,904	77,614	123,063
Chicago, Illinois	6,510,710	6,672,373	7,022,130	7,340,987	7,507,446	6,225,453	6,366,570	6,712,631	6,990,109	7,142,463	2,278,427	2,483,599	2,583,957	3,315,609	4,287,541
Cincinnati, Ohio and Kentucky and Indiana[1]	1,062,652	1,223,790	1,281,111	1,424,724	1,446,227	1,014,442	1,173,909	1,227,011	1,368,266	1,381,397	304,105	363,807	360,740	461,534	645,599
Cleveland, Ohio[1]	1,779,524	2,000,142	2,013,799	1,989,455	4,241,648	1,712,874	1,918,716	1,927,920	1,912,512	1,852,435	537,950	649,772	721,263	817,714	1,062,792
Columbia, South Carolina	220,635	n.a.	n.a.	321,251	272,210	216,910	n.a.	n.a.	312,853	266,399	34,278	n.a.	n.a.	74,431	82,834
Columbus, Georgia and Alabama	n.a.	n.a.	n.a.	169,682	165,894	n.a.	n.a.	n.a.	167,201	165,252	n.a.	n.a.	n.a.	42,222	62,685
Columbus, Ohio[1]	641,663	793,192	841,206	883,974	864,534	620,067	766,367	811,784	854,275	838,316	192,458	233,091	237,961	310,651	400,333
Corpus Christi, Texas	n.a.	n.a.	n.a.	343,067	252,407	n.a.	n.a.	n.a.	335,313	243,619	n.a.	n.a.	n.a.	68,541	81,703
Dallas, Texas[3]	1,107,785	1,172,352	1,328,995	1,404,330	1,556,019	1,070,744	1,131,089	1,286,972	1,353,323	1,507,659	321,121	371,715	384,235	509,063	786,753
Davenport-Rock Island-Moline, Iowa and Illinois[1]	294,172	347,774	373,415	344,251	352,149	283,147	335,013	358,889	328,350	326,280	76,010	91,597	98,220	113,264	143,467
Dayton, Ohio[1]	758,072	786,404	744,801	807,225	863,280	737,593	762,728	722,463	784,692	832,668	198,005	234,292	239,067	297,944	433,617
Denver, Colorado	938,035	1,057,280	1,140,763	1,146,494	1,206,667	905,457	1,020,286	1,097,048	1,094,435	1,134,251	289,420	317,322	287,747	371,410	539,865
Des Moines, Iowa	242,637	294,507	254,681	279,272	274,992	231,077	278,668	242,489	271,087	268,508	71,793	84,106	76,756	97,748	142,285
Detroit, Michigan	3,660,841	3,767,557	4,101,332	4,221,892	4,188,680	3,544,859	3,642,657	3,951,834	4,077,857	4,042,432	1,017,613	1,261,347	1,450,326	1,738,808	2,341,135
Duluth-Superior, Minnesota and Wisconsin	305,448	269,926	289,755	279,436	246,341	295,502	260,258	274,993	268,444	235,357	58,867	51,573	64,154	68,524	79,342
El Paso, Texas	262,965	313,914	398,917	346,063	318,889	260,498	307,477	394,875	341,968	310,834	46,135	53,605	63,721	70,930	91,057
Erie, Pennsylvania	n.a.	n.a.	n.a.	305,425	307,766	n.a.	n.a.	n.a.	301,403	305,238	n.a.	n.a.	n.a.	88,136	105,313
Evansville, Indiana and Kentucky	n.a.	n.a.	n.a.	228,475	222,872	n.a.	n.a.	n.a.	221,435	216,475	n.a.	na..	n.a.	69,331	95,248
Flint, Michigan[1]	396,533	440,167	455,401	423,117	611,612	388,585	430,028	440,839	401,717	592,622	100,101	136,699	154,452	139,052	232,526
Fort Lauderdale-Hollywood, Florida	354,399	390,369	420,319	483,813	638,488	329,287	363,656	379,802	428,807	554,308	77,638	92,341	120,019	150,571	329,444
Fort Wayne, Indiana	n.a.	n.a.	n.a.	262,768	256,244	n.a.	n.a.	n.a.	254,836	239,764	n.a.	n.a.	n.a.	99,418	118,050
Fort Worth, Texas	561,462	653,322	642,019	690,178	767,489	546,120	633,374	624,720	670,892	730,773	130,687	162,091	148,486	228,792	322,162
Fresno, California	346,175	330,620	349,701	384,225	459,316	333,847	320,106	339,897	365,706	435,125	69,371	75,035	85,410	103,687	131,262
Gary-Hammond-East Chicago, Indiana	592,610	557,175	604,108	661,504	626,069	577,395	544,595	586,700	633,540	607,104	145,538	158,230	165,091	189,459	258,188
Grand Rapids, Michigan[1]	384,655	520,093	491,754	561,619	578,357	370,813	503,002	467,923	543,985	561,158	97,001	124,522	114,964	175,655	237,560
Greensboro-High Point, North Carolina	n.a.	n.a.	n.a.	581,741	593,577	n.a.	n.a.	n.a.	556,335	576,918	n.a.	n.a.	n.a.	173,734	282,181
Greenville, South Carolina	n.a.	n.a.	n.a.	299,956	289,641	n.a.	n.a.	n.a.	292,802	281,764	n.a.	n.a.	n.a.	71,859	82,574
Harrisburg, Pennsylvania[1]	323,837	368,598	350,809	425,779	369,338	308,402	353,320	337,537	410,170	349,017	73,871	99,724	94,881	136,834	201,355
Hartford, Connecticut[1]	470,835	511,534	549,813	584,016	617,086	450,277	485,671	521,472	544,613	585,557	176,522	212,228	210,308	277,188	373,310
Honolulu, Hawaii	475,598	501,622	517,802	513,698	567,407	467,142	491,114	507,017	501,610	554,466	140,434	141,220	146,108	188,950	272,372
Houston, Texas[2]	1,263,544	1,389,929	1,610,754	1,818,139	1,915,700	1,236,867	1,358,159	1,568,357	1,776,938	1,844,213	340,892	410,595	455,255	674,851	926,144
Huntington-Ashland, West Virginia, Kentucky, & Ohio	224,400	n.a.	n.a.	233,137	229,785	217,948	n.a.	n.a.	222,876	221,361	42,644	n.a.	n.a.	63,101	92,288
Indianapolis, Indiana[1,3]	713,555	1,031,254	1,004,000	1,069,669	1,076,187	685,615	987,909	964,890	1,033,498	1,026,065	213,304	300,527	293,917	381,501	521,973
Jackson, Mississippi	n.a.	n.a.	n.a.	223,682	232,424	n.a.	n.a.	n.a.	215,967	222,996	na..	n.a.	n.a.	54,226	79,386
Jacksonville, Florida	471,943	490,445	461,212	445,050	489,721	461,532	476,998	445,527	429,462	470,798	96,643	110,286	113,569	134,513	186,232
Jersey City, New Jersey	602,427	599,834	600,978	578,301	520,207	577,565	575,212	576,230	547,455	494,485	162,548	172,502	173,469	190,045	247,341
Johnstown, Pennsylvania	223,160	230,658	234,690	238,920	216,776	216,777	221,371	224,298	233,262	207,279	37,283	50,265	46,761	54,631	67,405
Kansas City, Missouri and Kansas[1]	1,043,577	1,191,630	1,142,931	1,298,361	1,285,453	1,004,879	1,145,320	1,091,403	1,228,768	1,226,663	288,445	363,279	331,833	417,981	604,620
Knoxville, Tennessee	319,693	340,274	293,139	315,920	341,447	308,732	330,344	283,574	305,927	333,079	65,301	77,829	77,232	96,633	140,076
Lancaster, Pennsylvania	266,975	304,780	296,610	278,864	319,552	256,365	291,224	278,704	266,017	303,946	61,187	79,691	81,668	87,569	126,021
Lansing, Michigan	281,870	309,009	315,589	359,826	318,061	271,033	298,001	302,579	348,155	306,870	67,123	79,519	85,376	113,111	161,116
Little Rock-North Little Rock, Arkansas[3]	n.a.	n.a.	n.a.	312,931	322,949	n.a.	n.a.	n.a.	304,582	310,376	n.a.	n.a.	n.a.	76,982	126,098
Lorain-Elyria, Ohio	n.a.	n.a.	n.a.	262,325	251,398	n.a.	n.a.	n.a.	255,334	242,933	n.a.	n.a.	n.a.	64,009	106,612
Los Angeles-Long Beach, California[4]	7,146,551	6,611,935	6,902,659	7,023,098	7,182,082	6,870,958	6,354,591	6,619,441	6,741,963	6,891,175	2,240,622	2,316,813	2,252,984	2,752,578	3,465,939
Louisville, Kentucky and Indiana	767,263	719,232	780,591	773,225	888,388	742,930	697,360	752,917	744,009	854,676	167,284	183,770	194,340	240,853	372,986
Madison, Wisconsin	n.a.	n.a.	n.a.	242,698	300,387	n.a.	n.a.	n.a.	234,975	294,762	n.a.	n.a.	n.a.	92,616	133,200
Memphis, Tennessee and Arkansas[1]	581,880	597,409	642,374	685,683	628,996	566,837	579,957	626,525	669,778	609,769	119,201	144,158	154,200	194,843	254,088
Miami, Florida	902,739	953,745	1,025,641	1,062,763	1,242,246	856,687	894,360	968,172	994,246	1,166,784	210,651	238,437	259,058	363,229	582,134
Milwaukee, Wisconsin[1,3]	1,175,814	1,344,147	1,400,726	1,545,272	1,428,011	1,121,245	1,280,625	1,332,196	1,474,439	1,341,697	354,882	407,104	405,290	529,181	663,224

Table 8.10—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX FOR 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, ALTERNATE YEARS, 1961-1969—Continued

[Taxable and nontaxable returns; money amounts in thousands of dollars]

	Number of exemptions, total					Number of exemptions other than age and blindness					Income tax after credits				
	1961	1963	1965	1967	1969	1961	1963	1965	1967	1969	1961	1963	1965	1967	1969
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Minneapolis-St. Paul, Minnesota	1,503,482	1,595,468	1,681,827	1,801,302	1,803,958	1,438,837	1,535,733	1,614,768	1,730,235	1,718,464	418,340	485,899	483,972	618,769	885,913
Mobile, Alabama[1]	298,617	312,179	290,828	326,915	383,258	292,777	305,915	285,036	319,323	375,155	42,396	60,742	62,396	78,940	104,108
Nashville, Tennessee[1]	370,950	436,336	475,373	480,315	512,347	356,145	422,960	459,362	465,395	484,237	89,328	112,068	120,355	159,575	248,937
New Haven, Connecticut[1]	307,060	318,437	352,469	337,627	355,811	293,297	297,396	335,001	317,622	332,524	96,529	110,488	122,384	146,400	187,360
New Orleans, Louisiana[1]	743,228	896,834	999,350	987,554	841,295	718,225	870,277	968,396	960,863	813,866	179,322	231,218	235,167	315,588	371,893
New York, New York	1,665,557	11,899,306	11,772,222	11,866,870	12,281,353	11,162,351	11,352,038	11,170,244	11,207,106	11,557,469	4,202,766	4,513,125	4,572,301	5,773,063	7,175,571
Newark, New Jersey	1,813,009	1,915,529	1,800,033	1,968,270	1,958,905	1,731,682	1,816,710	1,717,572	1,871,104	1,843,173	625,359	695,443	716,981	885,293	1,131,974
Newport News-Hampton, Virginia	n.a.	n.a.	n.a.	266,282	279,089	n.a.	n.a.	n.a.	259,910	274,461	n.a.	n.a.	n.a.	68,912	109,887
Norfolk-Portsmouth, Virginia	558,627	482,227	547,827	648,449	632,668	546,117	470,144	528,658	630,480	615,360	93,723	102,002	112,681	154,421	212,120
Oklahoma City, Oklahoma	524,308	557,569	580,199	566,205	591,469	508,972	540,422	561,001	550,271	575,433	123,736	142,751	127,803	168,924	221,144
Omaha, Nebraska and Iowa	489,702	518,411	532,255	495,435	560,180	471,637	502,444	510,749	466,152	526,095	138,783	141,755	130,828	167,735	225,910
Orlando, Florida	289,562	350,857	331,638	394,309	378,450	276,828	340,153	318,182	376,111	362,756	67,064	72,016	62,511	104,917	118,599
Paterson-Clifton-Passaic, New Jersey	1,184,780	1,268,483	1,275,950	1,357,818	1,507,569	1,136,757	1,221,238	1,220,193	1,286,908	1,411,863	393,197	474,297	465,741	640,177	844,917
Pensacola, Florida	n.a.	n.a.	n.a.	218,526	204,740	n.a.	n.a.	n.a.	212,343	201,286	n.a.	n.a.	n.a.	47,963	59,405
Peoria, Illinois[1]	280,660	301,088	359,432	354,376	371,943	268,575	283,763	341,988	337,702	348,338	75,359	89,203	92,812	112,723	152,427
Philadelphia, Pennsylvania and New Jersey	4,331,634	4,256,892	4,339,193	4,666,008	4,532,894	4,168,018	4,091,333	4,160,281	4,471,476	4,355,634	1,170,389	1,262,450	1,313,111	1,721,028	2,206,925
Phoenix, Arizona	664,762	761,615	807,313	921,672	900,331	647,997	739,459	776,268	893,801	864,728	158,102	189,602	177,825	247,206	378,551
Pittsburgh, Pennsylvania	2,237,422	2,184,677	2,087,014	2,317,393	2,319,348	2,155,925	2,108,738	1,997,921	2,213,316	2,217,630	592,529	653,175	631,746	784,123	1,020,651
Portland, Oregon and Washington	864,605	922,524	893,424	899,123	974,773	822,770	869,082	848,985	859,080	910,269	232,537	257,843	268,172	313,952	460,986
Providence-Pawtucket-Warwick, Rhode Island & Mass[1]	786,592	777,940	817,196	824,067	849,682	756,478	742,355	780,527	778,364	805,650	186,688	209,057	218,455	266,920	317,385
Reading, Pennsylvania	264,263	282,371	277,403	256,673	258,253	250,700	270,916	263,091	245,643	242,483	62,338	70,368	76,175	90,619	118,920
Richmond, Virginia[1]	404,557	467,927	434,850	439,018	459,908	390,990	451,324	413,878	421,317	442,992	115,118	130,388	148,485	179,209	220,895
Rochester, New York[1]	599,717	743,903	890,772	843,789	832,613	574,628	706,702	846,620	815,690	791,272	193,693	238,669	254,724	337,957	438,071
Rockford, Illinois	n.a.	n.a.	n.a.	242,179	241,323	n.a.	n.a.	n.a.	230,039	232,015	n.a.	n.a.	n.a.	91,027	113,611
Sacramento, California[1]	527,088	703,485	685,751	794,289	681,489	511,337	679,885	662,194	767,024	664,210	165,337	204,784	198,565	250,602	304,987
St. Louis, Missouri and Illinois[1]	2,053,832	2,068,227	2,313,871	2,263,833	2,472,829	1,977,482	1,972,581	2,223,925	2,169,607	2,368,497	573,311	650,078	677,149	846,270	1,090,076
Salt Lake City, Utah[1]	416,760	503,708	507,052	498,547	492,504	400,722	487,925	489,012	481,660	476,275	82,438	111,286	106,888	119,223	160,015
San Antonio, Texas[1]	631,883	640,529	714,545	641,722	773,825	612,187	621,131	696,025	620,208	758,030	118,197	133,260	150,606	179,603	286,244
San Bernardino-Riverside-Ontario, California	800,090	890,844	944,155	993,759	1,112,915	769,832	857,109	907,667	952,331	1,056,598	165,557	208,156	208,186	256,739	345,898
San Diego, California	936,152	981,544	1,078,574	1,150,245	1,415,465	897,110	942,540	1,040,034	1,102,276	1,358,521	226,724	241,415	247,021	325,883	518,435
San Francisco-Oakland, California[2]	2,893,346	2,920,861	3,132,359	3,159,202	3,231,583	2,757,002	2,786,388	2,972,965	3,003,096	3,088,144	1,063,405	1,126,574	1,137,744	1,367,764	1,784,327
San Jose, California	710,277	874,446	967,067	1,020,384	1,062,568	690,093	853,130	940,164	987,368	1,028,576	211,045	295,716	284,884	392,769	533,229
Scranton, Pennsylvania	n.a.	n.a.	n.a.	199,564	155,615	n.a.	n.a.	n.a.	189,150	148,033	n.a.	n.a.	n.a.	56,451	64,203
Seattle-Everett, Washington	1,098,982	1,247,758	1,206,634	1,388,549	1,456,948	1,059,289	1,201,764	1,161,967	1,334,176	1,403,346	345,591	422,022	383,269	582,439	798,364
Shreveport, Louisiana	215,535	215,208	183,461	256,136	232,102	210,328	207,511	178,122	249,269	227,537	47,754	52,937	44,432	72,388	81,089
South Bend, Indiana[1]	n.a.	234,947	267,141	271,914	273,158	n.a.	226,598	255,427	261,765	259,664	n.a.	69,887	72,782	92,901	128,898
Spokane, Washington	226,928	272,222	277,933	266,985	300,590	216,530	259,072	262,554	246,955	282,752	55,372	69,442	65,185	76,256	116,876
Springfield-Chicopee-Holyoke, Mass. and Conn.[1]	419,388	426,410	448,164	507,688	429,146	396,227	408,872	419,422	475,908	402,857	101,036	116,480	129,454	149,436	207,590
Stockton, California	n.a.	n.a.	n.a.	283,863	324,933	n.a.	n.a.	n.a.	261,329	299,222	n.a.	n.a.	n.a.	79,244	98,012
Syracuse, New York	585,377	590,850	561,134	560,117	630,208	559,913	562,450	535,169	541,261	603,052	139,792	144,605	136,084	176,270	217,070
Tacoma, Washington	316,707	247,764	355,041	353,631	378,101	306,775	240,318	345,912	343,984	366,713	74,377	70,770	78,030	121,933	158,167
Tampa-St. Petersburg, Florida	741,485	747,817	823,537	823,909	1,055,235	670,238	689,495	749,039	749,161	953,347	139,322	157,583	164,422	214,647	348,336
Toledo, Ohio and Michigan[1]	447,680	560,422	638,717	633,654	728,945	429,148	529,212	611,926	609,770	701,618	123,084	163,080	183,730	231,778	349,258
Trenton, New Jersey	286,777	293,599	309,942	285,344	315,819	274,330	283,117	296,862	257,361	296,572	81,841	91,372	104,470	126,711	187,856
Tucson, Arizona	250,943	274,320	242,791	283,372	350,147	243,748	264,635	232,798	270,535	333,993	51,986	64,720	60,516	81,353	126,907
Tulsa, Oklahoma	434,788	398,949	425,159	470,883	535,334	421,225	385,032	409,287	443,563	516,980	109,689	114,084	126,738	154,848	228,403
Utica-Rome, New York	335,493	275,254	261,777	323,792	338,516	323,065	263,275	246,247	315,303	325,301	68,122	68,343	65,225	94,282	104,257
Washington, D.C., Maryland, and Virginia[3]	1,970,929	2,225,415	2,192,120	2,613,185	2,754,450	1,902,880	2,153,317	2,104,809	2,499,094	2,659,261	674,987	864,147	890,582	1,184,471	1,641,845
West Palm Beach, Florida	n.a.	n.a.	n.a.	250,766	257,986	n.a.	n.a.	n.a.	227,924	234,115	n.a.	n.a.	n.a.	106,073	171,726
Wichita, Kansas[1]	351,668	403,728	355,988	387,176	438,910	340,740	392,004	342,716	371,381	427,066	81,674	99,515	91,595	116,878	172,429
Wilkes-Barre-Hazleton, Pennsylvania	296,293	285,013	283,843	328,977	375,044	289,057	276,534	277,455	308,496	360,448	57,074	60,859	56,431	85,565	128,533
Wilmington, Delaware, Maryland, and New Jersey[1]	372,158	415,843	428,542	481,428	443,247	362,203	400,472	413,437	465,252	426,752	154,073	185,446	214,776	214,117	282,974
Worchester, Massachusetts	258,342	302,807	320,723	275,185	310,218	246,723	286,080	306,795	261,463	281,040	63,758	83,344	85,435	96,122	126,927
York, Pennsylvania[1]	n.a.	324,038	261,460	279,627	338,198	n.a.	312,091	247,043	267,821	316,692	n.a.	71,952	76,288	83,615	142,602
Youngstown-Warren, Ohio	526,835	473,227	544,487	555,327	536,959	505,877	453,866	529,850	538,802	502,445	114,971	121,626	137,245	155,758	223,504
Standard consolidated areas:															
New York-Northeastern New Jersey	n.a.	n.a.	n.a.	16,516,895	17,047,705	n.a.	n.a.	n.a.	15,633,289	16,068,525	n.a.	n.a.	n.a.	7,745,357	9,764,226
Chicago, Illinois-Northwestern Indiana	n.a.	n.a.	n.a.	8,002,491	8,133,515	n.a.	n.a.	n.a.	7,623,649	7,749,567	n.a.	n.a.	n.a.	3,505,068	4,545,729

[1]SMSA definition changed in 1963 to include additional areas.
[2]SMSA definition changed in 1965 to include additional areas.
[3]SMSA definition changed in 1967 to include additional areas.
[4]Anaheim - Santa Ana - Garden Grove SMSA shows as part of the Los Angeles SMSA in 1961.
[5]Solano County deleted from definition of San Francisco SMSA in 1964.
NOTE: For 1961 - 65, data are available for the 100 largest SMSA's (as defined in those years) only. n.a. - Not available

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1969 Forms and Instructions

Federal Income Tax Forms

Watch for Tax Law Changes

At the time this tax package was printed, Congress was considering proposals to change several tax law provisions. If these proposals become law, you may have to take them into account in computing your 1969 income tax.

Internal Revenue will use news and other media to provide supplemental advice and instructions for those affected by the new legislation.

This package contains forms and schedules which appear in the following order: (Use only those Forms you need)

Form 1040—U.S. Individual Income Tax Return
Schedule A—Itemized Deductions
Schedule B—Dividend and Interest Income
Schedule D—Sales or Exchanges of Property
Schedule E—Supplemental and Miscellaneous Income
Schedule R—Retirement Income Credit
Schedule T—Tax Computation

See Index on page 2

A Special Message to Taxpayers

You will find a new, one-page Form 1040 in your tax package this year. It takes the place of the card Form 1040A and the old Form 1040. We think it contains the best features of both.

We have done away with the card Form 1040A because many taxpayers, in choosing this short form, denied themselves tax advantages to which they were entitled. It did not provide space for them to claim such benefits as itemized deductions, exclusions for sick pay, retirement income credit, and reduced tax rates for heads of households.

The new Form 1040 has the advantage of being short—only a single page. Except for a few lines it asks for the same information as the old 1040A. At the same time it gives taxpayers an opportunity to claim the benefits to which they are entitled.

Nearly half of the 75 million taxpayers who file individual income tax returns will need to use only this one-page Form 1040.

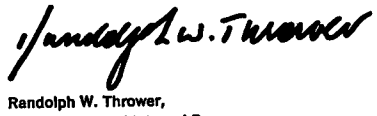
The tax package also takes into account the situations of taxpayers who need to furnish more information than the one-page Form 1040 calls for. We have included in the package a series of schedules. Each taxpayer can fill out, in addition to the new Form 1040, only the schedules he needs and then discard the rest.

The inside of this cover has an Index which shows the pages where instructions for the forms and schedules can be found. Instructions are printed on the back of the schedules to which they apply. However, where the instructions require more space, we have carried them over to the backs of extra copies of schedules in order to save the cost of printing additional pages.

We have tried to write the instructions so that the great majority of taxpayers can fill out the 1040 themselves. If, however, the instructions leave any of your questions unanswered, please call your local Internal Revenue Service office.

One final word: This year, we are asking taxpayers to fasten their W–2's to the back of the tax form.

It is our hope that the new "building-block 1040" will not only encourage you to take full advantage of the tax benefits the law provides but will also make the job of filling out your tax forms a little easier.



Randolph W. Thrower,
Commissioner of Internal Revenue

Department of the Treasury
Internal Revenue Service

Peel off the blue label below and place it in the address area of the Form 1040 you file.

1969
Postage and Fees Paid

POSTMASTER. This matter must be forwarded and delivered without payment of postage due. If forwarding address is to a foreign country, or if no forwarding address, treat in accordance with section 355.56, Postal Manual.

Forms ▶

Please fold, crease, and tear out carefully at perforation.

Other Internal Revenue publications containing helpful tax information . . .

Your Federal Income Tax, 1970 Edition. Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany form 1040.
160 pages with illustrations . . . . . 60¢ per copy

Tax Guide for Small Business, 1970 Edition. Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of Corporations, Partnerships, and Sole Proprietorships.
160 pages with illustrations . . . . . 60¢ per copy

They will be available on or about January 1 and may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington, D.C. 20402. Indicate the number of each publication desired in the boxes provided below and remit by check or money order.

YOUR FEDERAL INCOME TAX → ☐ YF

TAX GUIDE FOR SMALL BUSINESS → ☐ TG

U.S. GOVERNMENT PRINTING OFFICE
DIVISION OF PUBLIC DOCUMENTS
WASHINGTON, D.C. 20402

OFFICIAL BUSINESS

RETURN AFTER 5 DAYS

POSTAGE AND FEES PAID
U.S. GOVERNMENT PRINTING OFFICE

Name _____

Street address _____

City and State _____ ZIP Code _____

When You Buy U.S. Savings Bonds, You're In Good Company

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Whatever the big things you have to save for—education, home ownership, retirement—you'll get there safely and surely with U.S. Savings Bonds. Join the millions who buy them regularly where they work or bank. It'll put you in with a good crowd.

Index

Where to find instructions.—Instructions appear on the backs of the forms and schedules. References such as 1040–1, 1040–2, A–1, A–2, etc., have been used to indicate that the item is located on the back of the first or second copy of that form or schedule. Example: The reference for "Care of Children and Other Dependents" is A–2. This means that the information on this subject appears on the back of the second copy of Schedule A.

Addresses of Internal Revenue Offices, 1040–1
Annuities, E–1
Attachments to the Return, 1040–2
Auto License Fees, A–1
Birth or Death of Dependent, B–2
Blindness—Proof of, B–2
Capital Gain Distributions, B–1
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Casualty Losses and Thefts, A–2
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Estates and Trusts, E–1
Estimated Tax, R–2
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Excess Hospital Insurance Benefits Tax, R–2
Exemptions, B–2
Expenses for Education, A–2
Federal Income Tax Withheld, R–2
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Head of Household, B–2
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Income Not To Be Reported, 1040–2
Itemized Deductions, A–1
Interest Expense, A–2
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Meals and Living Quarters, E–2
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Members of Armed Forces, 1040–2
Military Combat Pay Exclusion, E–2
Miscellaneous Deductions, A–2
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Nontaxable Distributions, B–1
Net Operating Loss, E–1
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Payment in Merchandise, etc., E–2
Pensions and Annuities, E–1
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Refund Under $1, 1042–2
Rents, E–1
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Rounding Off to Whole Dollars, 1040–2
Royalties, E–1
Sales Tax Tables, T–4
Sick Pay Exclusion, E–2
Small Business Corporation, E–1
Social Security Income, 1040–2
Social Security Number, 1040–2
Soc. Sec. Tax on Tip Income, R–2
Student Dependency and Exemption, B–2
Tax Due Under $1, 1040–2
Tax Rate Schedules, T–1
Tax Surcharge Tables, T–1
Tax Tables A and B, T–2
Tax Table C, T–3
Taxes: You Can Deduct, A–1
Wages, Salaries, Tips, etc., E–2
When to File, 1040–2
Where to Get Forms, 1040–2
Widows and Widowers, B–2

General information for Form 1040 appears on pages 1040–1, 1040–2, B–2, E–2 and R–2.

Form **1040** Combined with Form 1040A

US Department of the Treasury / Internal Revenue Service

Individual Income Tax Return

1969

For the year January 1–December 31, 1969, or other taxable year beginning _____, 1969, ending _____, 19____

Please print or type

Please Use this form.

Correct name, etc., if necessary.

Enter social security number(s) at right only if incorrect or not shown on label.

Transfer address label from cover and place it here

Your social security number

Your occupation

Spouse's social security number

Spouse's occupation

Enter below name and address used on your return for 1968 (if same as above write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1968 names and addresses.

Name and address of employer at time of filing

Your Filing Status—(Check only one)

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return and spouse is also filing a return. If this item checked give spouse's social security number in space provided above and enter first name here ▶
4 ☐ Unmarried Head of Household
5 ☐ Surviving widow(er) with dependent child
6 ☐ Married filing separate return and spouse is not filing a return

Your Exemptions

Check boxes for exemptions which apply — Regular — 65 or over — Blind — Enter number of boxes checked ▶

7a Yourself . . . . . ☐ ☐ ☐
7b Spouse (applies only if line 2 or line 6 is checked) . . . . . ☐ ☐ ☐

8 First names of your dependent children who lived with you — Enter number ▶

9 OTHER DEPENDENTS	(a) NAME—Enter figure 1 in the last column to right for each name listed (if more space is needed, use other side)	(b) Relationship	(c) Months lived in your home. See instructions, B–2.	(d) $600 or more income?	(e) Support you furnished. If 100% write "ALL."	(f) Support furnished by dependent and others
					$	$ ▶
						▶

10 Total exemptions from lines 7, 8, and 9 above . . . . . ▶

Please attach Copy B of Form W–2 to back

Your Income

11	Wages, salaries, tips, etc. (Attach Form W–2 to back. If unavailable, explain on back) .	11	
12a	Dividends [Total before exclusion] $_____ [See item 2 on 1040–1] 12b Less Exclusion $_____ Balance ▶	12c	
13	Interest (Enter total here and if over $100, also list in Schedule B, Part II)	13	
14	Other income: Total from attached schedules (check schedules used—C ☐, D ☐, E ☐, F ☐) . .	14	
15a	Total [Add lines 11, 12c, 13 & 14] $, 15b Less Adjustments [See 1040–1] $, Adjusted Gross Income ▶	15c	

Please attach Check or Money Order here

Your Tax and Surcharge

- *If line 15c is $5,000 or more, go to Schedule T, to figure tax and surcharge. (Omit lines 16 and 17.)*
- *Go to Sch. T to figure tax and surcharge if you itemize deductions; or claim retirement income credit, foreign tax credit, or investment credit; or if you owe self-employment tax or tax from recomputing prior year investment credit. (Omit lines 16 and 17.)*
- *If neither of above two items applies, go to Tax Tables instead of Sch. T. Complete lines 16, 17, & 18.*

See 1040–1 for rules under which the IRS will figure your tax and surcharge.

16	Tax from Tax Table (see tables on T–2 and T–3)	16		
17	Tax surcharge on line 16 (see T–1 for tax surcharge tables) .	17		
18	Enter total of lines 16 and 17 **OR** amount from Schedule T, line 18, if applicable (check if from Tax Table A ☐, B ☐, C ☐; Tax Rate Sch. ☐, Sch. D ☐, or Sch. G ☐) .		18	

Your Credits

19	Total Federal income tax withheld (attach Forms W–2 to back)	19		
20	Excess F.I.C.A. tax withheld (two or more employers—see R–2) . . .	20		
21	☐ Nonhighway Federal gasoline tax, Form 4136; ☐ Reg. Inv., Form 2439	21		
22	1969 Estimated tax payments (include 1968 overpayment allowed as a credit)	22		
23	Total (add lines 19, 20, 21, and 22)		23	

Make check or money order payable to Internal Revenue Service.

Balance Due or Refund

24	If line 18 is larger than line 23, enter BALANCE DUE. Pay in full with return ▶	24	
25	If line 23 is larger than line 18, enter OVERPAYMENT ▶	25	
26	Line 25 to be: (a) Credited on 1970 estimated tax ▶ $; (b) Refunded ▶ $		

Sign here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

▶ _____ Your signature — Date

▶ _____ Spouse's signature (If filing jointly, BOTH must sign even if only one had income)

▶ _____ Signature of preparer other than taxpayer, based on all information of which he has any knowledge. — Date

Address

We've combined Forms 1040 and 1040A:

There are nearly 75 million people who file income tax returns. They have different kinds of income, different kinds of deductions, credits, and exclusions. No one form can possibly suit all of them. That's why we have developed a new return system that takes the place of both the old Form 1040 and the old Form 1040A. It is a building-block system. You start with a basic one-page form (still called Form 1040). Nearly half of the taxpayers will need no other forms. The other half will add special schedules or forms only as they need them.

Attach Copy B of Form W–2 here.

How to Prepare Your Return

- **Fill out the new Form 1040**—whether or not you need to attach any schedules. Usually you can file a complete return on the one-page form, if:
  - —All your income was from wages, dividends (not more than $100), and interest (not more than $100),

  AND you have no adjustments for:
  - —Sick pay
  - —Moving expenses
  - —Employee business expenses
  - —Payments as a self-employed person to a retirement plan, **AND**
  - —You do not itemize deductions.

- **Add the following schedule(s) as required—**

1. **Schedule A if you:**
   - —Itemize deductions.
2. **Schedule B if you:**
   - —Have gross dividends and other distributions on stock in excess of $100.
   - —Have interest income in excess of $100.
3. **Schedule C if you:**
   - —Have income (or loss) from a business (other than a farm) to include in line 14.
4. **Schedule D if you:**
   - —Have gains (or loss) from sales or exchanges of property to include in line 14.
5. **Schedule E if you have income from:** (To include in line 14.)
   - —Pensions or annuities
   - —Rents or royalties,
   - —Partnerships, estates or trusts, small business corporations, or miscellaneous sources.
6. **Schedule F if you:**
   - —Have farm income (or loss) to include in line 14.
7. **Schedule G if you:**
   - —Claim the benefits of income averaging.
8. **Schedule R if you:**
   - —Claim a retirement income credit.
9. **Schedule SE if you:**
   - —Report net earnings from self-employment.
10. **Schedule T if you:**
    - —Are subject to self-employment tax,
    - —Are subject to tax from recomputing prior year investment credit,
    - —Claim a retirement income credit
    - —Claim investment credit
    - —Claim foreign tax credit.

- **Income adjustments—**

Line 15b.—Your income can be reduced by the following **adjustments:**
- Sick pay (attach Form 2440)
- Moving Expenses (attach Form 3903)
- Employee business expenses (attach Form 2106)
- Payments to self-employment retirement plans (attach Form 2950SE).

- **Rules for IRS computation of tax—**

If line 15a is under $5,000 and consisted only of wages subject to withholding and not more than $200 of dividends, interest, and nonwithheld wages, and you are not claiming any adjustments on line 15b, you can have IRS figure your tax by omitting lines 16, 17, 18, 20, 21, 22, 23, 24, 25, and 26 (but complete line 19). If you are filing a joint return, show husband's income and wife's income separately in the space to the right of line 15c. Identify husband's income by marking (H) and wife's income by marking (W).

Note: If the IRS figures your tax and surcharge, the law does not permit the IRS to allow you the benefits of: (1) the retirement income credit, (2) head of household or surviving spouse status, and (3) minimum standard deduction, if you are married and filing a separate return. If you are entitled to any of these benefits, it is to your advantage to figure your own tax and surcharge.

Addresses of Internal Revenue Offices

If you are located in:	Send your return to:
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Massachusetts 01812
Panama Canal Zone, American Samoa, Guam	Director of International Operations Internal Revenue Service Washington, D.C. 20225
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	Director of International Operations U.S. Internal Revenue Service Ponce de Leon Ave. and Bolivia St. Hato Rey, Puerto Rico 00917
Virgin Islands: Permanent residents	Department of Finance, Tax Division Charlotte Amalie St. Thomas, Virgin Islands 00801

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931: file with Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

If you claim more than two dependents on line 9, show the required information below. You may also use this space to explain a missing Form W–2.

Where to Get Forms.—As far as practical, the forms are mailed directly to taxpayers. You may obtain additional forms from an Internal Revenue Service office, and at many banks and post offices. However, there are some specialized forms that are only available at Internal Revenue Service offices including the following:

Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer;

Form 2106, Employee Business Expenses;

Form 2120, Multiple Support Declaration;

Form 2210, Underpayment of Estimated Tax by Individuals;

Form 2440, Sick-Pay Exclusion;

Form 2441, Expenses for Care of Children and Certain Other Dependents;

Form 3903, Moving Expense Adjustment;

Form 4136, Computation of Credit for Federal Tax on Gasoline and Lubricating Oil; and

Form 4137, Computation of Social Security Tax on Unreported Tip Income.

You may also obtain publications referred to in these instructions from the District Director.

Who Must File.—Every citizen or resident of the United States—whether an adult or minor—who had $600 or more income must file; except that if you are 65 or over, you must file if you had income of $1,200 or more.

You must also file a return and pay any tax due if you have net earnings from self-employment of $400 or more. **See Schedule SE.**

Where to File.—With the Internal Revenue Service Center for your region. Use envelope mailed to you or see 1040–1 for addresses.

When to File.—As soon as possible after January 1 but not later than April 15.

How to Pay.—Make check or money order payable to "Internal Revenue Service" for full amount on line 24. Write your social security number on your check or money order. If line 24 is less than $1, do not pay.

Refund Under $1.—Will be refunded only upon written request.

Earned Income From Sources Outside the United States.—Income earned from sources outside the United States must be included to determine if you must file an income tax return, even though the income may be excludable. If you received such income, attach **Form 2555.**

Social Security Number (SSN).—If your social security number as shown on the label is incorrect or you did not receive a labeled return, enter your correct social security number in the space provided on the return. If you are married, also enter your wife's (husband's) number.

If you have no number, file application Form SS–5 with the local office of the Social Security Administration early enough to make certain you receive your card before the deadline for filing your return. If you do not receive your card in time, file your return when due and enter "Applied for" in the space provided for the number.

Members of Armed Forces.—A member of the Armed Forces should give his name, social security number, permanent home address, and serial number (if different from SSN).

Rounding Off to Whole Dollars.—The money items on your return and schedules may be shown in whole dollars. To do this, eliminate any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

Deceased Taxpayers.—If a person died in 1969, or in 1970 before filing a return for 1969, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate in the signature area that she (he) is filing as surviving wife (husband).

Enter the date of death in the name and address area. If a refund is due, attach **Form 1310.**

Attachments to the Return.—Fill in all applicable items of income, adjustments, tax computation and deductions on the official return forms and schedules. If you need more space, attach statements following the format of the official forms and attach them in the same order. Also enter the totals shown on the supporting statements on the appropriate lines of the official forms.

Form W–2 Missing or Incorrect.—Only your employer can issue or correct a Form W–2. If you have not received a Form W–2 by January 31, or if Form W–2 is incorrect, contact your employer as soon as possible.

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 must also sign. If a firm or corporation prepares the return it should be signed in the name of the firm or corporation.

The verification is not required if the return is prepared by a regular, full-time employee of the taxpayer, such as a clerk, secretary, bookkeeper.

Reporting Your Income

All income in whatever form received which is not specifically exempt must be included in your income tax return, even though it may be offset by adjustments or deductions. Examples are given below.

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.

Dividends.

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.

Interest on tax refunds.

Interest on bank deposits, bonds, notes.

Interest on U.S. Savings Bonds.

Profits from business or profession.

Your share of partnership profits.

Pensions, annuities, endowments.

Supplemental annuities under Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from sales or exchanges of real estate, securities, or other property.

Rents and royalties.

Your share of estate or trust income.

Employer unemployment benefits (S.U.B.).

Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife).

Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.

Dividends on Veterans' Insurance.

Life insurance proceeds upon death.

Workmen's compensation, insurance, damages, etc., for injury or sickness.

Interest on certain State and municipal bonds.

Federal social security benefits.

Gifts, inheritances, bequests.

(Continued on B–2, E–2, and R–2)

SCHEDULE A (Form 1040)
Department of the Treasury
Internal Revenue Service

Itemized Deductions

► See instructions on A–1 and A–2.
► If you use this schedule, attach it to Form 1040.

1969

Name as shown on Form 1040 | Social Security Number

Medical and dental expenses (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1 One half of insurance premiums for medical care (but not more than $150) . .		
2 Medicine and drugs		
3 Enter 1% of line 15c, Form 1040 . . .		
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) . .		
5 Itemize other medical and dental expenses (include balance of insurance premiums for medical care not deducted on line 1)		
6 Total (add lines 4 and 5)		
7 Enter 3% of line 15c, Form 1040 . . .		
8 Subtract line 7 from line 6. Enter difference (if less than zero, enter zero) . .		
9 Total deductible medical and dental expenses (add lines 1 and 8) . . . . ►		

Taxes.—Real estate . . . . . | | |
State and local gasoline . . . . . | | |
General sales (see sales tax tables) . . . | | |
State and local income . . . . . | | |
Personal property . . . . . | | |
10 Total taxes . . . . . ► | | |

Contributions.—Cash—including checks, money orders, etc. (Itemize)

11 Total cash contributions		
12 Other than cash (see instructions on A–1 for required statement). Enter total for such items here		
13 Carryover from prior years (see instructions on A–2)		
14 Total contributions (add lines 11, 12, and 13—see instructions on A–2 for limitation) . . . . . ►		

Interest expense—Home mortgage . .		
Installment purchases		
Other (Itemize)		
15 Total interest expense . . . . ►		
Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on A–2)		
16 Total miscellaneous deductions . ►		
17 TOTAL ITEMIZED DEDUCTIONS (add lines 9, 10, 14, 15, and 16—enter here and on Schedule T, line 2) . ►		

Instructions for Schedule A (Form 1040)—1969

Itemized vs. Standard Deduction.—Deductions may be itemized for medical and dental expenses, certain taxes, charitable and other contributions, interest expense, casualty losses, child care, and other items described here. If you take the standard deduction, you will get an amount equal to 10 percent of the income you report on line 15c of Form 1040, but not less than $200 plus $100 for each exemption claimed on line 10 of Form 1040 (subtract $100 if married and filing separately). The maximum standard deduction is $1,000 ($500 if married and filing separately).

Medical and Dental Expenses

You can deduct, within the limits of lines 1, 3 and 7, the amounts you paid during the year (not compensated by hospital, health or accident insurance, or otherwise) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had $600 or more income.

If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You Can Deduct Payments To or For.—Physicians, dentists, nurses, and other professional practitioners; drugs or medicines; hospitals; transportation necessary to get medical care; eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.; X-ray examinations or treatment; premiums on hospital or medical insurance; and meals and lodging if part of cost of care in a hospital or similar institution.

You Cannot Deduct Payments For.—Funeral expenses and cemetery plot; illegal operations or drugs; travel ordered or suggested by your doctor for rest or change; premiums on life insurance; cosmetics.

Medical Care Insurance.—You can deduct an amount equal to one-half of the insurance premiums paid (but not more than $150) without regard to the limitation on line 7. The other one-half, plus any excess over the $150 limit, is deductible subject to the 3 percent limitation shown on line 7. The $4 monthly payments for supplementary medical insurance under "Medicare" are deductible, but the hospital insurance benefits tax that is included as part of the social security tax and withheld from wages or paid on self-employment income is not deductible.

The 1 percent and 3 percent limitations (see lines 3 and 7) apply in all cases, regardless of your age, or the age of your wife or other dependents.

Taxes

You can deduct general State or local retail sales taxes if they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In certain cases, you may also deduct State or local selective sales or excise taxes, even though not part of a general sales tax (or tax similar to a general sales tax), if imposed at the general rate of that tax. Average general sales tax tables are provided.

If the amount you paid for your automobile tags is based on the value of the automobile, you can deduct the part based on the value of the automobile as personal property tax.

If you had any other deductible tax which does not fall in one of the five categories shown, describe the tax and enter below "Personal property."

Deduct business Federal taxes, or any taxes paid in connection with a business or profession in Schedules C, E, or F.

You Can Deduct.—Real estate taxes; State and local gasoline taxes; general sales taxes; State and local income taxes; and personal property taxes.

You Cannot Deduct.—Any Federal excise taxes on your personal expenditures, such as taxes on transportation, telephone, gasoline, etc.; Federal social security taxes; hunting licenses, dog licenses; auto inspection fees, tags, drivers licenses; water taxes; taxes you paid for another person; alcoholic beverage, cigarette, and tobacco taxes; or selective sales or excise taxes (such as those on admissions, room occupancy, etc.) even if they are separately stated or imposed on the purchaser, unless imposed at the same rate as the general sales tax.

In general, you cannot deduct taxes assessed for pavements or other improvements, including front-foot benefits, which tend to increase the value of your property.

State Gasoline Tax Table

You may figure the deduction for State tax on gasoline used in your car by using the following table that is based on information available as of August 15, 1969. If all or part of your mileage was driven in a four-cylinder (or less) car, the deduction for that mileage should be one-half of the table amount.

If you can establish that you paid a larger amount, you are entitled to deduct that amount.

Find the rate of gasoline tax for your State in the list below. If the rate of gasoline tax changed in 1969, find the deduction for mileage driven at each rate, and add the two amounts.

Alabama 7¢
Alaska 8¢
Arizona 7¢
Arkansas 7.5¢
California 7¢
8¢ from June 1 to Sept. 1.
Colorado 6¢
after May 31, 7¢
Connecticut 7¢
after June 30, 8¢
Delaware 7¢
Dist. of Col. 7¢
Florida 7¢
Georgia 6.5¢
Hawaii 5¢
Idaho 7¢
Illinois 6¢
after July 31, 7.5¢
Indiana 6¢
after March 31, 8¢
Iowa 7¢
Kansas 5¢
after June 30, 7¢
Kentucky 7¢
Louisiana 7¢
after January 5, 8¢
Maine 7¢
after June 30, 8¢
Maryland 7¢
Massachusetts 6.5¢
Michigan 7¢
Minnesota 7¢
Mississippi 7¢
Missouri 5¢
Montana 6.5¢
after June 30, 7¢
Nebraska 7.5¢
Nevada 6¢
New Hampshire 7¢
New Jersey 7¢
New Mexico 7¢
New York 7¢
North Carolina 7¢
after June 30, 9¢
North Dakota 6¢
after June 30, 7¢
Ohio 7¢
Oklahoma 6.58¢
Oregon 7¢
Pennsylvania 7¢
Rhode Island 8¢
South Carolina 7¢
South Dakota 6¢
after June 30, 7¢
Tennessee 7¢
Texas 5¢
Utah 6¢
after June 30, 7¢
Vermont 8¢
Virginia 7¢
Washington 9¢
West Virginia 7¢
Wisconsin 7¢
Wyoming 6¢
after June 30, 7¢

Nonbusiness Mileage Driven	RATE PER GALLON						
	5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	9¢
Under 3,000	$7	$9	$9	$10	$11	$11	$13
3,000 to 3,499	12	14	15	16	17	19	21
3,500 to 3,999	13	16	17	19	20	21	24
4,000 to 4,499	15	18	20	21	23	24	27
4,500 to 4,999	17	20	22	24	25	27	31
5,000 to 5,499	19	23	24	26	28	30	34
5,500 to 5,999	21	25	27	29	31	33	37
6,000 to 6,499	22	27	29	31	33	36	40
6,500 to 6,999	24	29	31	34	36	39	43
7,000 to 7,499	26	31	34	36	39	41	47
7,500 to 7,999	28	33	36	39	42	44	50
8,000 to 8,499	29	35	38	41	44	47	53
8,500 to 8,999	31	38	41	44	47	50	56
9,000 to 9,499	33	40	43	46	50	53	59
9,500 to 9,999	35	42	45	49	52	56	63

Nonbusiness Mileage Driven	RATE PER GALLON						
	5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	9¢
10,000 to 10,999	$38	$45	$49	$53	$56	$60	$68
11,000 to 11,999	41	49	53	57	62	66	74
12,000 to 12,999	45	54	58	63	67	71	80
13,000 to 13,999	48	58	63	67	72	77	87
14,000 to 14,999	52	62	67	73	78	83	93
15,000 to 15,999	55	66	72	77	83	89	100
16,000 to 16,999	59	71	77	83	88	94	106
17,000 to 17,999	63	75	81	88	94	100	113
18,000 to 18,999	66	79	86	92	99	106	119
19,000 to 19,999	70	84	91	98	104	111	125
20,000 miles*	71	86	93	100	107	114	129

* For over 20,000 miles, use table amounts corresponding to total mileage driven. For example, for 25,000 miles, add the deduction for 5,000 to the deduction for 20,000 miles.

Contributions

You Can Deduct Gifts to.—(a) Religious, charitable, educational, scientific or literary organizations, and organizations for the prevention of cruelty to children or animals, unless the organization is operated for personal profit, or a substantial part of its activities consists of propaganda or attempting to influence legislation.

(b) Fraternal organizations if the gifts are to be used for charitable, religious, etc., purposes.

(c) Certain veterans' organizations.

(d) Governmental agencies that will use the gifts exclusively for public purposes, including civil defense.

Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

A contribution may be made in cash (checks, money orders, etc.) or property (not services). If in property, give description of the property, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than $200, state any conditions attached to the gift; manner of acquisition and cost or other basis if owned by you less than 5 years; and attach a signed copy of appraisal, if any. Publication 561, Valuation of Donated Property, furnishes information and guidelines relative to appraisals

(Continued on A–2)

(Continued from A–1)

of contributed property. A special rule is provided to determine the amount deductible in the case of a gift of depreciable property described in sections 1245 and 1250 of the Internal Revenue Code. (See Instructions on D–1 for definition of sections 1245 and 1250 property.) Generally, a charitable deduction for a transfer of a future interest in tangible personal property is not allowed until the entire interest has been transferred.

The deduction for contributions may generally not exceed 20 percent of line 15c, Form 1040. An additional 10 percent is allowable for contributions to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, certain college or university endowment associations; and organizations referred to in paragraph (a) that are "publicly supported," as well as organizations referred to in paragraph (d) on A–1. Attach computation.

If your contributions exceed 30 percent of line 15c, Form 1040, consult an Internal Revenue Service office for a possible carryover deduction. If you have contributions carried over from a prior year or years, enter them on line 13, Schedule A. Attach computation.

If you supported a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution part or all of the amounts you spent to maintain him.

You Can Deduct Gifts To.—Churches, including assessments paid; Salvation Army, Red Cross, and CARE; United Funds and Community Chests; nonprofit schools and hospitals; certain veterans' organizations; Boy Scouts, Girl Scouts, and other similar organizations; and nonprofit organizations primarily engaged in research or education for the alleviation and cure of diseases and disabilities such as asthma, cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes, hemophilia, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyelitis, tuberculosis, etc.

You Cannot Deduct Gifts To.—Relatives, friends, or other individuals; foreign organizations; political organizations or candidates; social clubs; labor unions; chambers of commerce; or propaganda organizations.

Interest Expense

You Can Deduct Interest On.—Such nonbusiness items as your personal note to a bank or an individual; a mortgage on your home; a life insurance loan (if interest is paid in cash); and delinquent taxes; on Schedule A. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. For additional information concerning interest expenses including "Points," see **Publication 545**, Income Tax Deduction for Interest Expense.

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.

Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Do not include such items as carrying charges and insurance, which are not deductible, and taxes that may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

Miscellaneous Deductions

Care of Children and Other Dependents.—Subject to certain limitations, expenses paid for the care of children and certain other dependents are deductible if the purpose of such care is to enable you to be gainfully employed or to actively seek gainful employment. To qualify for the deduction, you must be a woman or a widower (including a man who is divorced or legally separated under a decree and who has not remarried) or a husband whose wife is incapacitated or is institutionalized for at least 90 consecutive days or a shorter period if she dies.

Limitations.—This deduction is not to exceed a total of $600 for one dependent or $900 for two or more dependents and must be for the care of:

(a) dependent children under 13 years of age; or

(b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves;

For a married woman, the deduction is allowed if:

(a) she files a separate return because she has been deserted by her husband, does not know, and did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order; or

(b) she files a joint return with her husband, in which case the deduction is reduced by the amount (if any) by which their combined income on Form 1040, line 15c, exceeds $6,000. *This limitation does not apply to expenses incurred while the husband is incapable of self-support due to mental or physical incapacity.*

In case of a husband whose wife is incapacitated, the deduction is allowed if he files a joint return with his wife. Then, the deduction is reduced by the amount (if any) by which their combined income on Form 1040, line 15c, exceeds $6,000. *This limitation does not apply to expenses incurred if the wife is institutionalized for at least 90 consecutive days, or for a shorter period if she dies.*

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

If the person who receives the payment performs duties not related to dependent care, you may deduct only that part of the payment which is for dependent care.

Attach **Form 2441**, or a statement setting forth all pertinent information.

Casualty Losses and Thefts.—You can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces, limited to the amount in excess of $100 for each loss. Damage to your car by collision or accident can be deducted if due to faulty driving, but cannot be deducted if due to your willful act or willful negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty, less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received and the $100 limitation. Attach a detailed explanation of each casualty.

You Can Deduct Losses On.—Property such as your home, clothing, or automobile destroyed or damaged by fire; property, including cash, which is stolen; property lost or damaged by flood, lightning, storm, explosion, or freezing.

You Cannot Deduct Losses On.—Personal injury to yourself or another person; accidental loss of cash or other personal property; property lost in storage or in transit; damage by rust, gradual erosion or deterioration; or animals or plants damaged or destroyed by disease.

Expenses for Education.—You may deduct expenses for education if they are not personal expenditures or do not constitute an inseparable aggregate of personal and capital expenditures and are for education which:

(a) Maintains or improves skills required in your employment or other trade or business, or

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

Expenses incurred for education which: (a) is required in order to meet the minimum educational requirements for qualification in an employment or other trade or business; or (b) is part of a program of study being pursued which will lead to qualifying for a new trade or business, are personal expenses or constitute an inseparable aggregate of personal and capital expenditures, and, therefore, are not deductible.

The rules for reporting deductible education expenses are the same as those on E–2 for employee business expenses. (See **Publication 508**, Tax Information on Educational Expenses.)

Other.—You can deduct several other types of expenses under "Miscellaneous deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses that you have not claimed on line 15b, Form 1040.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

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

You may deduct gambling losses only to the extent of gambling winnings.

You can deduct cost of safety equipment, tools, and supplies used in your job; dues to unions or professional societies; business entertainment; and fees to employment agencies for securing employment.

You Cannot Deduct Cost Of.—Travel to and from work or entertaining friends.

SCHEDULE B (Form 1040)

Department of the Treasury
Internal Revenue Service

Dividend and Interest Income

▶ See instructions on B–1

▶ If you use this schedule, attach it to Form 1040

1969

Name as shown on Form 1040 | Social Security Number

PART I—Dividend Income

1 Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

2 Total of line 1 . . . . . .

3 Capital gain distributions (see instructions on B–1) . . .

4 Nontaxable distributions (see instructions on B–1) . . .

5 Total (add lines 3 and 4) . . . . .

6 Dividends before exclusion (subtract line 5 from line 2). Enter here and on Form 1040, line 12a . . . . . .

PART II—Interest Income

1 Earnings from savings and loan associations and credit unions (list payers and amounts)

2 Other interest on bank deposits, bonds, tax refunds, etc. (list payers and amounts)

3 Total interest income. Enter here and on Form 1040, line 13 . . . . . .

Instructions for Schedule B (Form 1040)—1969

Part I

Dividend Income

Line 1—Gross Dividends and Other Distributions on Stock.—If you own stock, you must report any payments (dividends) you receive out of the company's earnings and profits. Usually dividends are paid in cash, but if paid in merchandise or other property they are taxable at their fair market value.

If you received gross dividends and other distributions as a stockholder (including capital gain dividends and nontaxable distributions) in excess of $100, list in line 1, Part I, Schedule B the gross amounts received. If $100 or less, Schedule B is not required. Include gross amounts received either directly or through a nominee or other intermediary, as a member of a partnership or as a beneficiary of an estate or trust. If you received dividends through a nominee or other intermediary, list his name.

Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions on deposits or withdrawable accounts are earnings (interest) and should be reported as interest.

Special rules apply to stock dividends, liquidations, stock rights, conversions and redemptions. They are discussed in **Publication 550,** Tax Information on Investment Income and Expenses.

Line 3—Capital Gain Distributions.—Enter on this line all capital gain dividends. Also include any amounts received as return of capital which exceed the cost (or other basis) of your stock, even though such amounts are designated as nontaxable distributions by the paying corporations. The amounts included on this line must also be included in line 1, Part I, Schedule B, and reported on the appropriate lines of separate Schedule D.

Line 4—Nontaxable Distributions.—Enter on this line the total of nontaxable distributions (return of capital) not included in line 3. Amounts reported here cannot exceed the cost (or other basis) of your stock in paying corporations since amounts received in excess of cost (or other basis) are taxable as gains and must be reported on separate Schedule D as indicated in line 3, above. Any amount entered on line 4 must also be included in line 1, Part I, Schedule B.

Dividends Exclusion

You may exclude on Form 1040, line 12b, up to $100 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each may exclude up to $100 of dividends received from qualifying corporations. However, neither of them may use any portion of the $100 exclusion not used by the other. For example, if the husband had $300 in dividends, and the wife had $20, only $120 may be excluded.

Taxable dividends from the following corporations do not qualify for the dividends received exclusion:

(a) Foreign corporations, including your share from a controlled foreign corporation.

(b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(d) Real estate investment trusts.

(e) China Trade Act corporations.

(f) Corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

Part II

Interest Income

You must report any interest you received or which was credited to your account (whether entered in your passbook or not) and which you can withdraw. If you received interest in excess of $100, list payers and amounts in Part II, Schedule B. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities. **Interest received on tax refunds is taxable and must be included in your return.**

If you own United States Savings bonds, the gradual increase in value of each bond is interest, but you need not report this interest until you cash the bond or until the year of final maturity, whichever is earlier. You may at any time elect to report each year the annual increase in value. However, if you do so, you must report in the first year the entire increase to date on all such bonds, and must continue to report the annual increase each year.

Interest on certain industrial development bonds issued after April 30, 1968, is taxable unless the bonds are part of an issue of $1,000,000 or less and substantially all the proceeds are used (1) to acquire, construct, reconstruct or improve land or depreciable property or (2) to redeem all or part of a prior bond issue that was issued to acquire, construct, reconstruct or improve land or depreciable property. For bonds issued after October 24, 1968, a $5,000,000 tax-exempt limitation may be applied in certain situations. The bond issuer will be able to tell you if the increased limitation applies.

(Continued from 1040–2)

Married Persons—Joint or Separate Returns

Advantages of a Joint Return.—There are benefits in figuring the tax on a joint return, which in most cases result in a lower tax than would result from separate returns.

How To Prepare a Joint Return.—You must include all income, exemptions and deductions of both husband and wife. In the return heading, list both names, including middle initials. (For example: "John F. and Mary L. Doe.") Both must sign the return unless husband is a serviceman in the Vietnam combat zone. In this instance, the wife should write in the space provided for her husband's signature that he is in military service in Vietnam.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

When a joint return is filed, each assumes full legal responsibility for the entire tax, and if one fails to pay it, the other must.

How To Prepare a Separate Return.—A husband and wife may file separate returns if each had income of his own or if only one had income.

If you file a separate return, check the box on line 3 or line 6, whichever is applicable. If you checked the box on line 3, "Married filing separate return and spouse is also filing a return," write wife's (husband's) first name in space provided and enter both social security numbers in spaces to right of name and address area.

Each should report his (her) own income, exemptions, and deductions on his (her) separate return. In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half. **See Publication 555, Community Property and Federal Income Tax.**

If one itemizes and claims actual deductions, then both must do so. If one uses the 10 percent standard deduction, the other may not use the minimum standard deduction which for a separate return is $100 plus $100 for each exemption claimed on line 10.

If you checked the box on line 6, "Married filing separate return and spouse is not filing a return," check the boxes on line 7b, to claim the exemption(s) for your wife or husband (enter only the name of the one having income in the name and address area).

Changes in Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced (and not remarried) or legally separated on or before the end of your taxable year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally, a joint return may then be filed for the year. 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 "Widows and Widowers," under "Special Computations" below.)

Special Computations

Unmarried Head of Household.—The law provides special tax rates for any person who qualifies as a "Head of Household." (See Tax Rate Schedule III on T–1, and Tax Table B on T–2.) 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 a person who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person other than your unmarried child or stepchild (see list on this page) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

If you maintain a home for your father or mother, it need not be your residence.

Widows and Widowers.—Under certain conditions, a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint return were being filed. (See Tax Rate Schedule II on T–1, and Tax Table B on T–2.) You may claim the exemption for the decedent only for the year of death.

The conditions are that the taxpayer: (a) has not remarried, (b) maintains 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) was entitled to file a joint return with her husband (or his wife) for the year of death.

Instructions for Form 1040

Exemptions ($600 for Each Allowable Exemption)

Line 7 (Form 1040)—You and Your Wife

For You.—As the taxpayer, you are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1969. Your age is determined on the day before your actual birthday. Thus, if your 65th birthday was on January 1, 1970, you get the additional exemption for age on your return for 1969.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and was not the dependent of another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason. (For example, to obtain a refund of tax withheld where her income is less than $600.) Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1969, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, attach a statement to that effect to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (a) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (b) that the widest diameter of the visual field subtends an angle no greater than 20°.

Lines 8 and 9 (Form 1040)—Children, Other Dependents

Enter on line 8 the first names and the total number of your dependent children who lived with you during 1969.

If you claim other dependents, complete columns (a) through (f) on line 9 and enter the figure 1 in the last column to right for each name listed. If dependent died or was born during the year, write "D" for died or "B" for born in column (c).

Each dependent claimed must meet all of the following tests:

1. Income.—Received less than $600 income. (If the child was under 19 or was a full-time student, this limitation does not apply.)

2. Support.—Received more than half of his support from you (or from husband or wife if a joint return is filed). (See definition of support on this page.)

3. Married Dependents.—Did not file a joint return with husband or wife.

4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.

5. Relationship.—(a) Was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

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

or, (b) was a member of your household and had your home as his principal place of abode for the entire taxable year.

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

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support is the expense incurred by the one furnishing such item. If an item of support is furnished in the form of property or lodging, the amount of support attributable to such item is its fair market value. In computing the amount of support, include amounts contributed by the dependent for his own support, including amounts ordinarily excludable from income. (For example, social security benefits.)

In figuring whether you provide more than half of the support of your child who is a student, you may disregard amounts he received as scholarships.

Student Dependency and Exemption.—For rules on student dependents and exemptions see **Publication 532,** Tax Information for Students and Parents.

Divorced or Separated Parents.—For rules on dependency exemptions for your children, see **Publication 501,** Your Exemptions and Exemptions for Dependents.

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

Support by More Than One Taxpayer.—If two or more persons contributed toward the support of an individual, see **Form 2120.**

(Continued on E–2 and R–2)

SCHEDULE D (Form 1040)
Department of the Treasury
Internal Revenue Service

Sales or Exchanges of Property

▶ See instructions on D–1 and D–2.
▶ If you use this schedule, attach it to Form 1040.

1969

Name as shown on Form 1040 | Social Security Number

Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property. Indicate security, real estate, or other (Specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (See instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain or loss (f plus g less h)
1								

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries . . . . . .
3 Enter unused short-term capital loss carryover from 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 (12 months or more for certain livestock)

5 Enter gain from Part II, line 3 . . . . . .

Total long-term gross sales price . .

6a Enter your share of net long-term gain (or loss) from partnerships and fiduciaries . . . . . .
6b Enter your share of net long term gain from small business corporations (Subchapter S) . . . . . .
7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement) . . . . . .
8 Capital gain dividends . . . . . .
9 Net long-term gain (or loss) from lines 5, 6a, 6b, 7, and 8 . . . . . .
10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here . . . . . .
11 **IF LINE 10 SHOWS A GAIN**—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) **(See reverse side for computation of alternative tax.)** . . . . . .
12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side . . . . . .
13 **IF LINE 10 SHOWS A LOSS**—Enter here and in Part IV, line 1, the **smallest** of: (a) line 10; (b) line 3, Sch. T., (line 15c, Form 1040, if tax table used) computed without capital gains or losses; or (c) $1,000 . . . . . ●

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions on D–1 for definitions)

D

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1				

f. Depreciation allowed (or allowable) since acquisition		g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (lesser of f-2 or h) —OR— (see instructions)	j. Other gain (h less i)
f-1. Prior to January 1, 1962 —OR— Prior to January 1, 1964	f-2. After December 31, 1961 —OR— After December 31, 1963				

2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side . . . . . ●
3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j in Part III, line 1 . .

Schedule D (Form 1040) 1969

Part III—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1 Enter gain from Part II, line 3						
2 Enter your share of partnership and fiduciary gain (or loss) from property other than capital assets						
3 Net gain (or loss) from lines 1 and 2. Enter here and in Part IV, line 3						

Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

1 Net gain (or loss) from Part I, line 12 or 13	
2 Total ordinary gain from Part II, line 2	
3 Net gain (or loss) from Part III, line 3	
4 Total net gain (or loss), combine lines 1, 2, and 3. Enter here and include in total on line 14, Form 1040	

COMPUTATION OF ALTERNATIVE TAX—**It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding $26,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding $52,000, or (c) as a head of household with taxable income exceeding $38,000.**

1 Enter the amount from Schedule T, line 5	
2 Enter amount from Part I, line 11, on reverse side	
3 Subtract line 2 from line 1	
4 Enter tax on amount on line 3 (use applicable tax rate schedule on T–1)	
5 Enter 50% of line 2	
6 Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on Schedule T, line 5, enter this alternative tax on Schedule T, line 6. Also check Schedule D box on Form 1040, line 18	

INSTRUCTIONS (References are to the Internal Revenue Code)

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY.—Report details in appropriate part or parts.

In column (c) of Part I and column (a) of Parts II and III use the following symbols to indicate how the property was acquired: "A" for purchase on the open market; "B" for exercise of stock option or through employee stock purchase plan; "C" for inheritance or gift; "D" for exchange involving carryover of prior asset basis; and "E" for other.

"Capital assets" defined.—The term "capital assets" means property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

(a) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;
(b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;
(c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;
(d) real property used in the trade or business of the taxpayer;
(e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding 1 year from date of issue;
(f) certain copyrights, literary, musical, or artistic compositions, etc.; or
(g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. Certain real property subdivided for sale may be treated as capital assets. Sections 1236 and 1237

If the total distributions to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), are paid to the employee in one taxable year, on account of the employee's separation from service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. (See section 402(a).)

Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be treated as ordinary gain.

Gains and losses from transactions described in section 1231 shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these gains exceeds the total of these losses. If the total of these gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets. Thus, in the event of a net gain, all these transactions should be entered in Part I of Schedule D. In the event of a net loss, all these transactions should be entered in Part III of Schedule D, or in other applicable schedules on Form 1040.

Section 1231 deals with gains and losses arising from—

(a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property if they are used in the trade or business and held for more than 6 months.
(b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) **and held for 1 year or more.**
(c) the cutting of timber or the disposal of timber, coal, or domestic iron ore, to which section 631 applies, and
(d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

Gain from disposition of depreciable property under sections 1245 and 1250—assets held more than 6 months (Part II).—*(Report any gain from such property held for 6 months or less in Part III.)* Except as provided below section 1245 property means depreciable (a) personal property (other than livestock) including intangible personal property; (b) tangible real property (except for buildings and their structural components) if used as an integral part of manufacturing, production, or extraction, or of furnishing transportation, communications, electrical energy, gas, water, or sewage disposal services, or used as a research or storage facility in connection with these activities; and (c) elevators and escalators.

Except as provided below section 1250 property means depreciable real property (other than section 1245 property).

See sections 1245(b) and 1250(d) for exceptions and limitations involving: (a) disposition by gift; (b) transfers at death; (c) certain tax-free transactions; (d) like kind exchanges, involuntary conversions; (e) sales or exchanges to effectuate FCC policies and exchanges to comply with S.E.C. orders; (f) property distributed by a partnership to a partner; and (g) disposition of principal residence (section 1250 only).

Column f of Part II.—In computing depreciation allowed or allowable for elevators or escalators, enter in column f-1 depreciation prior to July 1, 1963, and in column f-2 depreciation after June 30, 1963.

(Instructions continued on D–2)

Schedule D (Form 1040) 1969

Part III—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property and how acquired (If necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1 Enter gain from Part II, line 3						
2 Enter your share of partnership and fiduciary gain (or loss) from property other than capital assets						
3 Net gain (or loss) from lines 1 and 2. Enter here and in Part IV, line 3						

Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

1 Net gain (or loss) from Part I, line 12 or 13	
2 Total ordinary gain from Part II, line 2	
3 Net gain (or loss) from Part III, line 3	
4 Total net gain (or loss), combine lines 1, 2, and 3. Enter here and include in total on line 14, Form 1040	

COMPUTATION OF ALTERNATIVE TAX—It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding $26,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding $52,000, or (c) as a head of household with taxable income exceeding $38,000.

1 Enter the amount from Schedule T, line 5	
2 Enter amount from Part I, line 11, on reverse side	
3 Subtract line 2 from line 1	
4 Enter tax on amount on line 3 (use applicable tax rate schedule on T–1)	
5 Enter 50% of line 2	
6 Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on Schedule T, line 5, enter this alternative tax on Schedule T, line 6. Also check Schedule D box on Form 1040, line 18	

INSTRUCTIONS (Continued from D–1)

Column i of Part II, section 1250 property only.—If held for more than 6 months, but not more than 1 year, enter the smaller of (1) column h, or (2) column f-2.

If held for more than 1 year, enter the result of multiplying the smaller of (1) column h, or

(2) column f-2 less the amount of depreciation computed for the same period using the straight line method,

by the percentage obtained by subtracting from 100%, one percentage point for each full month held in excess of 20 months.

Where substantial improvements have been made within the preceding 10 years, see section 1250(f).

Basis.—In determining gain or loss use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. If a gift tax was paid with respect to property received by gift, see section 1015(d). Generally, the basis of property acquired by inheritance is the fair market value at the date of death. For special cases involving property acquired from a decedent, see section 1014.

Installment sales.—If you sold personal property for more than $1,000 or real property regardless of amount, you may be eligible to report any gain under the installment plan if (1) there is no payment in the year of sale, or (2) the payments in the year of sale do not exceed 30 percent of the selling price. Such sales must provide for 2 or more payments in 2 or more taxable years. The election must be made in the year of sale even though no payment was received in that year. See section 453. For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

Sale of personal residence.—Tax on a portion or all of the gain from the sale of your principal residence may be deferred if:

(a) within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence; or

(b) within 1 year after (or before) the sale, you begin construction of a new residence and use it as your principal residence not later than 18 months after the sale.

If you sold property for $20,000 or less on or after your 65th birthday which was owned and used by you as your principal residence for at least 5 of the last 8 years any gain on the sale need not be included in income. If the property was sold for more than $20,000 part of the gain must be taken into income. See **Publication 523,** Tax Information on Selling Your Home.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column (i) and describe in column (b), Part I. This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

Limitation on allowable capital losses.—If line 10, Part I, shows a net loss, the loss shall be allowed as a deduction, only to the extent of the smaller of (1) line 3, Schedule T (or line 15c, Form 1040 if tax table is used), computed without capital gains (losses), or (2) $1,000. The excess of such allowable loss over the lesser of items (1) and (2) above is called "capital loss carryover." Any such carryover loss may be carried forward indefinitely. Capital losses retain their character as either short-term or long-term when carried over to the succeeding year. To the extent the net capital losses are deducted from ordinary income, the net short-term capital loss must be considered as deducted first.

Losses in transactions between certain persons.—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see section 707(b).

Long-term capital gains from regulated investment companies.—Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of the undistributed capital gains of a regulated investment company. Include the tax paid by the company as shown on the Form 2439 with the amount claimed on Form 1040, line 21. Add to the basis of your stock, the excess of the amount included in income over the credit.

Losses on small business stock.—If you had a loss on section 1244 stock which would (but for that section) be treated as a loss from the sale or exchange of a capital asset, it shall be treated as a loss from the sale or exchange of an asset which is not a capital asset to the extent provided in that section.

SCHEDULE E (Form 1040)
Department of the Treasury
Internal Revenue Service

Supplemental and Miscellaneous Income

▶ See instructions on E–1.
▶ If you use this schedule, attach it to Form 1040.

1969

Name as shown on Form 1040 | Social Security Number

Fill out and attach a separate Part I for each pension or annuity. Enter combined total of taxable portions on line 5.

PART I.—Pension and Annuity Income. • If pension or annuity is fully taxable for 1969, complete only lines 1 and 5. • If not fully taxable, complete all lines including line 2 if applicable.

1 Name of payer _____

2 If employee contribution is recoverable within a 3-year period and you have not recovered your cost tax-free in prior years, show: Your contribution $_____, Recovered in prior years $_____

3 Amount received this year . . . . . | _____

4 Amount excludable . . . . . | _____

5 Taxable portion (subtract line 4 from line 3) . . . . . _____

PART II.—Rent and Royalty Income

1. Kind and location of property	2. Total amount of rents	3. Total amount of royalties	4. Depreciation (explain below) or depletion (attach computation)	5. Other expenses (Repairs, etc.—explain below)
1 Totals . . . . . ▶				

2 Net income (or loss) from rents and royalties (column 2 plus column 3 less columns 4 and 5) . . . . . _____

PART III.—Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations, and Miscellaneous Income

(a) Name and address (for Miscellaneous Income, show source and nature of income in this column)	(b) Check applicable box: Partnership	Estate or Trust	Small Bus. Corp.	Misc. Income	(c) Employer identification number	(d) Income or loss

1 Income (or loss) Total of column (d) . . . . . _____

TOTAL OF PARTS I, II AND III (Enter here and include in total on line 14, Form 1040) . . . _____

Explanation of Column 5, Part II

Item	Amount	Item	Amount	Item	Amount

Schedule for Depreciation Claimed in Part II Above

Taxpayers using Revenue Procedures 62–21 and 65–13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4. If you need more space, use Form 4562.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) ⟶						
2 Totals						

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62–21 and 65–13							
2 Other . .							

E

Instructions for Schedule E (Form 1040)

Part I.—Pensions and Annuities

Amounts received from annuities, pensions, endowments, or life insurance contracts, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from income. The following types come under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

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. It is not necessary to recompute your excludable portion each year. In making this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Special Rule for Certain Types of Employees' Annuities.—A special rule applies for amounts received as employees' annuities if part of the cost is contributed by the *employer* and if the amount contributed by the *employee* will be returned within three 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 three years are to be excluded from income until the employee recovers his cost (the amount contributed by him, plus the contributions made by the employer on which the employee was previously taxed). Thereafter, all amounts received are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died before receiving any annuity or pension payments.

Example: An employee received $200 a month from an annuity. While he worked, he contributed $4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxed. The retired employee would be paid $7,200 during the first three years, which amount exceeds his contribution of $4,925. He would exclude from income all the payments received from the annuity until he has received $4,925. All payments received thereafter are fully taxable.

Death Benefit Exclusion.—If you receive pension or annuity payments as a beneficiary of a deceased employee, and the employee had received no retirement pension or annuity payments, you may be entitled to a death benefit exclusion of up to $5,000. (For details see **Publication 524,** Retirement Income and Retirement Income Credit.)

Part II.—Rent and Royalty Income

Rents.—If you are not engaged in selling real estate, but receive rent from property you own or control, report the total in column 2, Part II, Schedule E. If you received property other than money as rent, report its fair market value.

In the case of buildings you can deduct depreciation. You can also deduct all ordinary and necessary expenditures on the property, such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements, but must add them to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs, but not the cost of major improvements such as a new roof or remodeling. You cannot deduct the value of your own labor.

If You Rent Part of Your House.—If you rent out only part of your property, you can deduct only that portion of your expenses which relates to the rented part. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home and live in the other half, you can deduct only half of the depreciation and other expenses.

Do not report in column 2, Part II, Schedule E, room and other space rentals for which you rendered service to the occupant. Report the rentals received in separate Schedule C. If you are engaged in the business of selling real estate, you should also report rentals received in separate Schedule C.

Royalties.—Report in column 3 royalties from oil, gas or mineral properties, and royalties from copyrights and patents. However, if you hold an operating oil, gas, or mineral interest, report gross income and expenses in separate Schedule C. Under certain circumstances, amounts received on the disposal of coal and iron ore may be treated as the sale of a capital asset. (See **Publication 544,** Sales and Exchanges of Assets.)

If State or local taxes were withheld from oil or gas payments you received, report in column 3 the gross amount of royalty, and include the taxes withheld by the producer in column 5, other expenses.

Part III.—Partnerships, Etc.

Partnerships.—If you are a member of a partnership, joint venture, or the like, include in Part III, Schedule E, your share of the ordinary income (whether you actually received it or not), or the net loss for the taxable year which ends within or with the year covered by your return. However, losses are only allowed to the extent of the adjusted basis of your partnership interest at the end of the partnership year in which the losses occurred.

Items of income, deductions, etc., to be carried to your individual return are shown in Schedule K of the partnership return. You should enter on the appropriate lines and schedules of your return your share of income from the following sources:

- Dividends from qualifying domestic corporations.
- Salaries and interest paid by the partnership.
- Gains from the sale or exchange of capital assets and certain other property.

Also, include your share of the specially allocated income and deduction items.

The individual partner must include his distributive share of partnership income (or loss) from the operation of a trade or business which constitutes net earnings from self-employment on separate Schedule SE. Members of farm partnerships should complete Part II of Schedule SE first to figure self-employment tax. For further details see **Publication 541,** Tax Information on Partnership Income and Losses.

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income in Part III, Schedule E, except that portion which is reportable in separate Schedule D as a long-term capital gain. Neither type of income is eligible for the dividends exclusion. Shareholders claiming a deduction for a net operating loss must attach to their return a computation of the adjusted basis of their stock in the corporation and the adjusted basis of any indebtedness of the corporation to the shareholders. See sections 1374 and 1376 and the regulations thereunder for limitation on deduction and required adjustments.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income, whether you receive it or not. You should enter your share of income of the following classes on the appropriate lines and schedules of your return:

- Dividends from qualifying domestic corporations.
- Gains from the sale or exchange of capital assets and certain other property.

You should include all other taxable income from estates and trusts in this Part. Any depreciation which is allocable to you on estate or trust property may be subtracted from estate or trust income so that only the net income received will be included in your return. You may get information regarding these items from the fiduciary.

Miscellaneous Income.—Report here certain types of income for which you cannot find a specific place on your return or related schedules. The source of income reported here must be identified in column (a). Report here amounts received as alimony, separate maintenance, prizes and awards; also, recoveries of bad debts and other items which reduced your tax in a prior year. A refund of State income tax should also be entered here. The general rule is that a refund of State income tax is income to the taxpayer if a deduction resulting in a Federal tax benefit was taken for a prior year. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed. If no claim is filed, report when the taxing authority notifies you of the overpayment.

Net Operating Loss.—If, in 1969, your business or profession lost money, or you had a casualty loss, or a loss from the sale or other disposition of depreciable property or real property used in your trade or business, you can apply the losses against your 1969 income. If the losses exceed your income, the excess is a "net operating loss." Generally it may be used to offset your income for the three years prior to and the five years following this year. The loss must be carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund, use **Form 1045** to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1969, you should enter it as a "minus" figure under "Miscellaneous income." Attach computation.

(Continued from B–2)

Line 11 (Form 1040)—Wages, Salaries, Tips, etc.

Report the full amount of wages, salaries, fees, commissions, tips, bonuses and other payments for your personal services that you receive from your employer, even though taxes and other amounts have been withheld. If an amount appears on Form W–2 in the box captioned "Other compensation paid in 1969," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1969," and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W–2. (See instructions for line 15b for treatment of reimbursed employee business expenses.)

Tips reported to your employer are included as wages on Form W–2. Tips not reported to your employer are to be included with other amounts on this line. **(See Form 4137).**

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated as wages, must include the fair market value in income.

However, if, for the convenience of your employer, your meals are furnished at your place of employment, or you are required to accept lodging at your place of employment as a condition of your employment, do not report the value of the meals or lodging.

Exclusions for Military Combat Pay.—An enlisted man may exclude all service compensation for each month for which he served in a combat zone and each month for which he was hospitalized as a result of such service. For this purpose, service for any part of a month is considered a full month. A commissioned officer may exclude up to $500 a month of such compensation. Forms W–2 issued for 1969 by the Armed Forces ordinarily do not include these payments. If you have any doubt whether the amount shown on your Form W–2 includes the nontaxable amount, contact the pay office which issued the form. If the nontaxable portion was included on Form W–2, you will be issued a corrected Form W–2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on the certificate from the wages shown on Form W–2, include the difference in line 11, and attach the certificate to your return. If you are issued a corrected Form W–2, include the amount shown on that form in line 11.

Line 15b (Form 1040)—Adjustments to Income

Sick Pay Exclusion.—You should exclude from income amounts received under a wage continuation plan for the period during which you were absent from work because of personal injuries or sickness. If both you and your employer contribute to the plan, you may exclude without limit any benefits attributable to your own contributions. However, there are certain limitations on the exclusion of the benefits attributable to your employer's contributions.

To figure your sick pay exclusion you must first determine whether your "sick pay" was over 75 percent of your regular weekly rate of pay.

(a) Over 75 percent—

If you received over 75 percent of your weekly rate of wages for periods of absence from work because of illness or injury, there is a 30 calendar day waiting period before you qualify for the exclusion. The waiting period applies even though you were injured or hospitalized. The amount to be excluded thereafter is limited to a rate not to exceed $100 a week.

(b) 75 percent or less—

If you received 75 percent or less of your weekly rate of wages, the waiting period is 7 calendar days, and the exclusion is limited to a rate not to exceed $75 a week. There is no exclusion for the waiting period, regardless of whether you were sick or injured, unless you were hospitalized at least one day during the period of absence. After 30 calendar days the weekly rate of exclusion is increased to an amount not to exceed $100.

Where the exclusion is limited to a weekly rate of $100, and the payments exceed this rate, the exclusion is figured by multiplying the amount received by 100, and dividing the result by the weekly rate of payment.

Where the exclusion is limited to a weekly rate of $75, and the payments exceed this rate, the exclusion is figured by multiplying the amount received by 75, and dividing the result by the weekly rate of payment.

Attach **Form 2440** or a statement showing your computation, the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

Moving Expenses.—Except as noted, employees, including new employees, can deduct certain moving expenses (transportation of household goods, personal effects and members of the household, and meals and lodging while in transit). The deduction is allowed only if: *(a)* the change in job location would have added at least 20 miles to the distance to work if the taxpayer had not moved to a new residence, or, *(b)* he had no former principal place of work, and his new place of work is at least 20 miles from his former residence, and *(c)* in the case of a new employee, during the 12-month period immediately following his arrival at the general location of his new principal place of work the taxpayer is a full-time employee in such general location during at least 39 weeks. See **Publication 521,** Moving Expenses—Tax Information for Employees and Employers.

Attach **Form 3903** or a statement showing the amount of your reimbursement and deductible expenses. Enter any excess reimbursement on Schedule E, Part III, under "Miscellaneous Income," and include any excess expenses in line 15b. However, if your employer included the reimbursement on Form W–2, and the reimbursement is included on line 11, of your return, just attach a list of your deductible expenses and include the expenses in line 15b.

If the employer for whom you were already working paid your moving expenses to a new location and the reimbursement equaled the allowable expenses, you should not report the reimbursement or the expenses.

Employee Business Expenses and Employer Payments

Deductible Expenses and Excess Payments.—You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses, the excess must be reported as income on your return.

(a) Travel and Transportation.—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(b) Meals and Lodging.—If you are temporarily away on business at least overnight from the city, town, or other general area which is your principal or regular business location. You may not deduct the cost of meals incurred on daily trips that do not require sleep or rest.

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

(d) Other Business Expenses.—If you itemize deductions on Schedule A of your return, you may also deduct (under the heading "Miscellaneous deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

Additional Information.—If you claim a deduction for these employee business expenses, you must submit the following information with your return. You may use **Form 2106** for this purpose.

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

(b) The amount of your business expenses broken down into broad categories, and

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

If you do not claim a deduction, you must attach the information unless you were required to make and did make, an adequate accounting for your expenses to your employer. You have made the equivalent of an adequate accounting if you received an allowance not in excess of $25 a day, instead of subsistence; or a mileage allowance not in excess of 15 cents a mile; and have established the time, place, and business purpose of the travel. For higher rates in special cases, such as foreign travel, consult your District Director.

(Continued on R–2)

SCHEDULE R (Form 1040)
Department of the Treasury
Internal Revenue Service

Retirement Income Credit

▶ See instructions on R–1.
▶ If you use this schedule, attach it to Form 1040.

1969

Name as shown on Form 1040 | Social Security Number

A. General Rule.— 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 1969? (Widows or widowers see instructions on R–1)	☐ 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 (e.g. Fed., State Govts., etc.) included on Form 1040, line 15c				
(b) **For taxpayers 65 years of age or older:** Enter total of pensions and annuities, interest and dividends included on Form 1040, line 15c, and gross rents from Part II, column 2 of Schedule E				
2 Maximum amount of retirement income for credit computation	$1,524	00	$1,524	00
3 Deduct:				
(a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income				
(b) Earned income received (Does not apply to persons 72 years of age or over):				
(1) Taxpayers under 62 years of age, enter amount in excess of $900				
(2) Taxpayers 62 or over but under 72, enter amount determined as follows: if $1,200 or less, enter zero; if over $1,200 but not over $1,700, enter ½ of amount over $1,200; or if, over $1,700, enter excess over $1,450				
4 Total of lines 3(a) and 3(b)				
5 Balance (subtract line 4 from line 2)				
6 Line 5 or line 1, whichever is smaller				

7 (a) Total (add amounts on line 6, columns A and B) **If line 7(a) is less than $2,286 and this is a joint return and both husband and wife are age 65 or over, complete the Alternative Computation in B below which may result in a larger credit.**		
(b) Amount from line 7 of part B below, if applicable		
8 Tentative credit. Enter 15% of line 7(a) or 15% of line 7(b), whichever is greater		
9 Amount of tax shown on Schedule T, line 6		
10 Credit claimed for foreign taxes or tax-free covenant bonds		
11 Subtract line 10 from line 9 (if less than zero, enter zero)		
12 Enter here and on Schedule T, line 7, the amount on line 11 or line 8, whichever is smaller		
13 Enter here the Tax Surcharge From Schedule T, line 9		
14 Add lines 12 and 13		
15 If line 10 is greater than line 9, enter excess here		
16 Subtract line 15 from line 14 (if less than zero, enter zero)		
17 Credit. Enter here and on Schedule T, line 11, the amount shown on line 16 or line 8, whichever is smaller		

B. Alternative Computation (after completing lines 1 through 7(a) above)

This method available if:
a. You are married and filing a joint return;
b. Both husband and wife are 65 or over, AND
c. Either one, or both received earned income in excess of $600 in each of any 10 calendar years before 1969.

Furnish the information called for below for both husband and wife even if only one answered "Yes" in column A or B above.

		A—WIFE	B—HUSBAND	
1 Retirement income of both husband and wife from pensions and annuities, interest, and dividends included on Form 1040, line 15c, and gross rents from Part II, column 2 of Schedule E				
2 Maximum amount of retirement income for credit computation				$2,286 00
3 Deduct: (a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income				
(b) Earned income received (Does not apply to persons 72 or over): if $1,200 or less, enter zero; if over $1,200 but not over $1,700 enter ½ of amount over $1,200; or if over $1,700, enter excess over $1,450				
4 Total of lines 3(a) and 3(b)				
5 Total (add amounts on line 4, columns A and B)				
6 Balance (subtract line 5 from line 2)				
7 Enter here and on line 7(b) of part A above, the amount on line 6 or line 1, whichever is smaller				

Instructions for Schedule R (Form 1040)—1969

Retirement Income Credit

You may qualify for this credit, which is generally 15 percent of retirement income, if you received earned income in excess of $600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The maximum amount allowed any one individual as a credit against his income tax is $228.60 (15% × $1,524). The maximum allowable credit on a joint return where both husband and wife show $1,524 on part A, line 6, columns A and B, is $457.20.

The term "earned income" means wages, salaries, professional fees, etc., received as compensation for personal services actually rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for the personal services you rendered, not in excess of 30 percent of your share of the net profits of such business, shall be considered as earned income.

Both husband and wife may take the retirement income credit if both qualify and both have retirement 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 his (her) earned income with yours to determine if you qualify for the credit.

Retirement income for the purpose of the credit means—

(a) In the case of a person who is not 65 before the end of his taxable year, only income received from pensions and annuities under a public retirement system (one established by the Federal government, a State, county, city, etc.) which is included in income in his return.

Disability annuities received by Federal employees prior to normal retirement age that exceed the sick pay exclusion do not qualify as retirement income.

(b) In the case of a person who is 65 or over before the end of his taxable year, income from pensions, annuities, interest, rents and dividends that are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this purpose.)

Except as provided in the "Alternative computation," the amount of the retirement income used for the credit computation may not exceed $1,524 reduced by (a) Any amount received and excluded from income as a pension or annuity under the Social Security Act and Railroad Retirement Acts (but not supplemental annuities) and other tax-exempt pensions or annuities. Line 3(a), General Rule and Alternative Computation, must reflect the gross amount of social security benefits before deduction of any amounts withheld to pay medicare insurance premiums. This reduction does not include (1) that part of a pension or annuity which is excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from income received as compensation for injury or sickness or under accident or health plans. (b) Certain adjustments for earned income.

Alternative Computation. — The maximum amount of retirement income to be used in figuring the credit for retirement income is $2,286 for taxpayers who file joint returns (both 65 years of age or over) but who would otherwise be limited to $1,524 because either the husband or wife did not have earned income in excess of $600 in each of any 10 prior calendar years.

If you meet these requirements, also complete the Alternative Computation to determine which computation results in the larger credit.

(Continued from E–2)

If you operate your own automobile for business purposes, you may figure the cost of operation at a standard mileage rate of 10 cents a mile for the first 15,000 miles of business use, and 7 cents a mile for such use in excess of 15,000 miles, rather than deducting the actual expenses.

Use of this method is optional on a yearly basis. However, this simplified method cannot be used if depreciation has been claimed using a method other than straight line, or if additional first-year depreciation has been claimed. If you use the optional method, you cannot deduct interest and taxes paid in connection with the purchase of the automobile as itemized deductions.

Actual expenses include gasoline, oil, repairs, license tags, insurance, depreciation, and interest and taxes paid in connection with the purchase of the automobile.

Reporting Deductions and Excess Payments.—The expenses and payments are to be reported as follows:

(a) If the employer payments exceed the expenses, report the excess on Schedule E, Part III, under "Miscellaneous Income."

(b) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and "outside salesman," may be deducted on line 15b. If you itemize deductions, the unreimbursed portion of *Other business expenses* may be deducted on Schedule A, under "Miscellaneous deductions."

(c) If the expenses equaled the payments (or the expenses exceeded the payments but you do not wish to claim a deduction for the excess), write on the back of Form 1040, "Employer payments did not exceed employee business expenses."

Note: If, however, your employer included the reimbursement on Form W–2, and the reimbursement is included on line 11 of your return, attach a statement containing the information given under the caption "Additional information" on E–2, and include the total expense on line 15b.

Payments as a Self-employed Person to a Retirement Plan.—Self-employed individuals who made contributions to a qualified pension, profit-sharing, annuity or bond purchase plan that includes the self-employed individual, should see the instruction on Form 2950SE.

Tax

Line 16 (Form 1040)—Find Your Tax From Tax Tables

The Tax Tables on T–2 and T–3 are provided by law and save you from having to itemize deductions and figure your tax before surcharge. The tables allow $600 for each exemption claimed on your return and also provide for the standard deduction.

Line 17 (Form 1040)—Tax Surcharge

The rate for the calendar year 1969 is 10 percent. The tax surcharge is an addition to the regular income tax. See T–1 for Tax Surcharge Tables.

Credits

Line 19 (Form 1040)—Federal Income Tax Withheld

On this line include the total income tax withheld as shown on Forms W–2.

Line 20 (Form 1040)—Excess FICA Tax Withheld—Two or More Employers.—

If you worked for two or more employers in 1969 and you received FICA wages totaling more than $7,800, you are entitled to claim the excess social security tax withheld as a credit against your income tax. If a joint return, separate computations must be made for you and your wife. Compute the credit as follows:

a. Add:	
(1) Social security (FICA) tax withheld by all your employers from your wages as shown on all Forms W–2 for 1969 . . .	$
(2) Uncollected employee tax on tips, if any, as shown on all Forms W–2 for 1969	$
b. Total of a(1) and a(2)	$
c. Subtract	$ 374.40
d. Enter balance on Form 1040, line 20	$

Excess Hospital Insurance Benefits Tax (Railroad Employees and Railroad Employee Representatives).—If in 1969 you received taxable RRTA compensation (exclusive of taxable compensation earned or deemed earned in a year prior to 1968) and you also received FICA (social security) wages and the total of the RRTA compensation and FICA wages is more than $7,800, you are entitled to claim the excess hospital insurance tax paid on this line. To compute the excess, see Form 4469.

Line 21 (Form 1040)

On this line, include any amounts from the following sources and check box(es) to indicate credit.

Credit for Federal Taxes on Gasoline and Lubricating Oil.—If you are entitled to a tax credit for (a) gasoline used (1) on a farm for farming purposes, (2) other than as fuel in a highway vehicle, or (3) in vehicles while engaged in furnishing certain public passenger land transportation service; or (b) lubricating oil used other than in a highway motor vehicle, include the credit on this line. Attach Form 4136. *To obtain this credit your return must be timely filed (including any extensions).*

Credit for Taxes Paid by Regulated Investment Companies.—Include the credit on this line. Attach Copy B of Form 2439.

Line 22 (Form 1040)—Estimated Tax Payments

Enter the total paid for the year including any overpayment credit from 1968.

If you and your spouse filed a joint declaration of estimated tax for 1969 but do not file a joint income tax return for the year, the total estimated tax paid may be claimed on the separate return of either spouse or divided in any agreed amounts. In either event, the social security number of both persons should be entered on the separate return(s).

If you and your spouse filed separate estimated tax declarations for 1969 and elect to file a joint income tax return for the year, enter on this line the sum of the amounts paid on the separate declarations. Also enter the social security numbers of both persons in the spaces provided on Form 1040.

The above instructions should be followed even if one spouse is deceased.

Penalty for Underpaying Your Tax During the Year.—If the total of lines 19, 20, and 22 is less than 80 percent (66⅔ percent for farmers and fishermen) of an amount equal to the total tax on line 18 less any credit for Federal tax on nonhighway gasoline and lubricating oil (from Form 4136), you may be liable for a penalty unless one or more of the specific exceptions explained on Form 2210 applies to you. (Farmers and fishermen, see Form 2210F.) Attach this form or a statement to your return to support your computation of the penalty or to describe the specific exceptions you believe apply.

If the penalty is in order, show the amount in the bottom margin on Form 1040, as "penalty-estimated tax" and increase line 24 or decrease line 25 accordingly.

Line 23 (Form 1040)

If as a beneficiary of a trust you are entitled to a tax credit because of the "throwback" rule, write "throwback credit" and show the amount of credit in space to left of entry line. Also include in total for line 23.

Lines 24 and 25 (Form 1040)—Social Security (FICA) or Railroad Retirement (RRTA) Tax On Tip Income

If you failed to report tips to your employer, or if your wages were insufficient for him to withhold social security or railroad retirement tax, you must pay these taxes with your income tax return. If any such taxes are due on tips which have been reported to your employer, he will show you the amount due on Form W–2. If the tips were not reported, fill out and attach Form 4137 for those tips subject to social security tax. For tips taxable under railroad retirement, contact the nearest Railroad Retirement Board office. This tax should be added to your "Balance Due" (line 24), or subtracted from your "Overpayment" (line 25). On the bottom margin of Form 1040, write the amount and the words "tax on tips," and the initials FICA or RRTA, whichever are applicable. For income tax purposes, be sure *all* your tips are included in line 11, Form 1040.

Line 26(a) (Form 1040)—Overpayments Credited to 1970 Estimated Tax

Amounts elected for credit to estimated tax will be applied to the number reported on the return as "Your social security number," unless the return is accompanied by a statement requesting that the amount be credited to the "Spouse's social security number."

Declarations of Estimated Tax

If you expect that your income tax and self-employment tax for 1970 will exceed by $40 or more the tax to be withheld from your wages, you may be required to file a declaration. For further details, see your District Director.

SCHEDULE T (Form 1040)
Department of the Treasury
Internal Revenue Service

Tax Computation

▶ If no entry is made on line 14, line 16, or line 17, keep this for your records
▶ If entry is made on line 14, line 16, or line 17, attach to form 1040

1969

Name as shown on Form 1040 | Social Security Number

1 Your adjusted gross income (from line 15c, Form 1040) . . . . . .

Note.—If your adjusted gross income is less than $5,000 and you choose to take the standard deduction instead of itemizing your deductions, omit lines 2, 3, 4, and 5. Find your tax in the appropriate table (A or B on T–2 or C on T–3). Enter tax on line 6 below.

2 Enter on the line at the right the amount of your deduction figured under one of the following methods:

a If you itemize deductions, enter the total from Schedule A, line 17

OR

b Figure your standard deduction as follows:

(1) Enter 10 percent of line 1 but do not enter more than $1,000 ($500 if married and filing separately) . . $

(2) Enter the sum of: $200 ($100 if married and filing separately) plus $100 for each exemption claimed in line 10 of Form 1040, but do not enter more than $1,000 ($500 if married and filing separately) . . $

Enter the larger of b(1) or b(2) on the line at the right. If your spouse files a separate return, determine your deduction in the same manner that she (he) has.

3 Subtract the amount on line 2 from the amount on line 1 and enter the balance here . . . . . .

4 Enter number of exemptions claimed on line 10, Form 1040, ... Multiply this number by $600, and enter the amount here . . . . . .

5 Subtract the amount on line 4 from the amount on line 3 and enter the balance here. This is your taxable income. Figure tax on this amount by using the appropriate Tax Rate Schedule (I, II, or III) on T–1. **Enter tax on line 6 below** . . . . . .

6 Tax . . . . . .

7 If you claim the retirement income credit, enter amount from Schedule R, line 12, here . . . . . .

8 Subtract line 7 from line 6 . . . . . .

9 Tax surcharge. If line 8 is less than $735, find surcharge from tax surcharge tables on T–1. If line 8 is $735 or more, multiply amount on line 8 by .10 and enter result here . . . . . .

10 **Total (Add lines 6 and 9)** . . . . . .

11 **Retirement income credit from Schedule R, line 17 (attach Schedule R)** . . . .

12 **Investment credit (attach Form 3468)** . . . . . .

13 **Foreign tax credit (attach Form 1116)** . . . . . .

14 **Total credits (add lines 11, 12, and 13)** . . . . . .

15 **Income tax (subtract line 14 from line 10)** . . . . . .

16 **Self-employment tax (attach Schedule SE)** . . . . . .

17 **Tax from recomputing prior-year investment credit (attach Form 4255)** . . . . . .

18 Total tax (add lines 15, 16, and 17). Enter here and on line 18, Form 1040 (make no entry on line 16 or 17, Form 1040). Attach Sch. T to Form 1040 only if you made an entry on line 14, 16, or 17 above . .

Income Averaging.—If your income has increased substantially this year, it may be to your advantage to figure your tax before surcharge under the "averaging method." Obtain Schedule G from an Internal Revenue Service office for full details.

Alternative Tax.—It will usually be to your advantage to use the alternative tax if your net long-term capital gain exceeds your net short-term capital loss, or if you have a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding $26,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding $52,000, or (c) as a head of household with taxable income exceeding $38,000.

Line 9—Tax Surcharge.—The rate for the calendar year 1969 is 10 percent. The tax surcharge is an addition to the regular income tax. See the Tax Surcharge Tables on T–1.

Credit for Foreign Taxes and Tax-Free Covenant Bonds.—You may claim these credits only if you itemize deductions. To claim tax-free covenant bonds credit, enter the amount of credit above line 14, and write "covenant bonds" to left of the entry.

Line 16—Self-Employment Tax.—Enter amount shown on line 9, Part III, Schedule SE.

Line 17—Tax From Recomputing Prior Year Investment Credit.—Enter the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of property. **Attach Form 4255.**

1969 Tax Rate Schedules

If you do not use one of the Tax Tables, then figure your tax on the amount on line 5, Schedule T, by using the appropriate Tax Rate Schedule on this page. Enter tax on line 6. **Also see Tax Surcharge Tables below for tax surcharge.**

Schedule I—Single Taxpayers and Married Persons Filing Separate Returns

If the amount on line 5, Schedule T is: Over—	But not over—	Enter on line 6, Schedule T:	of excess over—
Not over $500		14% of the amount on line 5.	
$500	$1,000	$70+15%	$500
$1,000	$1,500	$145+16%	$1,000
$1,500	$2,000	$225+17%	$1,500
$2,000	$4,000	$310+19%	$2,000
$4,000	$6,000	$690+22%	$4,000
$6,000	$8,000	$1,130+25%	$6,000
$8,000	$10,000	$1,630+28%	$8,000
$10,000	$12,000	$2,190+32%	$10,000
$12,000	$14,000	$2,830+36%	$12,000
$14,000	$16,000	$3,550+39%	$14,000
$16,000	$18,000	$4,330+42%	$16,000
$18,000	$20,000	$5,170+45%	$18,000
$20,000	$22,000	$6,070+48%	$20,000
$22,000	$26,000	$7,030+50%	$22,000
$26,000	$32,000	$9,030+53%	$26,000
$32,000	$38,000	$12,210+55%	$32,000
$38,000	$44,000	$15,510+58%	$38,000
$44,000	$50,000	$18,990+60%	$44,000
$50,000	$60,000	$22,590+62%	$50,000
$60,000	$70,000	$28,790+64%	$60,000
$70,000	$80,000	$35,190+66%	$70,000
$80,000	$90,000	$41,790+68%	$80,000
$90,000	$100,000	$48,590+69%	$90,000
$100,000	----------	$55,490+70%	$100,000

Schedule II—Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See B–2)

If the amount on line 5, Schedule T is: Over—	But not over—	Enter on line 6, Schedule T:	of excess over—
Not over $1,000		14% of the amount on line 5.	
$1,000	$2,000	$140+15%	$1,000
$2,000	$3,000	$290+16%	$2,000
$3,000	$4,000	$450+17%	$3,000
$4,000	$8,000	$620+19%	$4,000
$8,000	$12,000	$1,380+22%	$8,000
$12,000	$16,000	$2,260+25%	$12,000
$16,000	$20,000	$3,260+28%	$16,000
$20,000	$24,000	$4,380+32%	$20,000
$24,000	$28,000	$5,660+36%	$24,000
$28,000	$32,000	$7,100+39%	$28,000
$32,000	$36,000	$8,660+42%	$32,000
$36,000	$40,000	$10,340+45%	$36,000
$40,000	$44,000	$12,140+48%	$40,000
$44,000	$52,000	$14,060+50%	$44,000
$52,000	$64,000	$18,060+53%	$52,000
$64,000	$76,000	$24,420+55%	$64,000
$76,000	$88,000	$31,020+58%	$76,000
$88,000	$100,000	$37,980+60%	$88,000
$100,000	$120,000	$45,180+62%	$100,000
$120,000	$140,000	$57,580+64%	$120,000
$140,000	$160,000	$70,380+66%	$140,000
$160,000	$180,000	$83,580+68%	$160,000
$180,000	$200,000	$97,180+69%	$180,000
$200,000	----------	$110,980+70%	$200,000

Schedule III—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See B–2)

If the amount on line 5, Schedule T is: Over—	But not over—	Enter on line 6, Schedule T:	of excess over—
Not over $1,000		14% of the amount on line 5.	
$1,000	$2,000	$140+16%	$1,000
$2,000	$4,000	$300+18%	$2,000
$4,000	$6,000	$660+20%	$4,000
$6,000	$8,000	$1,060+22%	$6,000
$8,000	$10,000	$1,500+25%	$8,000
$10,000	$12,000	$2,000+27%	$10,000
$12,000	$14,000	$2,540+31%	$12,000
$14,000	$16,000	$3,160+32%	$14,000
$16,000	$18,000	$3,800+35%	$16,000
$18,000	$20,000	$4,500+36%	$18,000
$20,000	$22,000	$5,220+40%	$20,000
$22,000	$24,000	$6,020+41%	$22,000
$24,000	$26,000	$6,840+43%	$24,000
$26,000	$28,000	$7,700+45%	$26,000
$28,000	$32,000	$8,600+46%	$28,000
$32,000	$36,000	$10,440+48%	$32,000
$36,000	$38,000	$12,360+50%	$36,000
$38,000	$40,000	$13,360+52%	$38,000
$40,000	$44,000	$14,400+53%	$40,000
$44,000	$50,000	$16,520+55%	$44,000
$50,000	$52,000	$19,820+56%	$50,000
$52,000	$64,000	$20,940+58%	$52,000
$64,000	$70,000	$27,900+59%	$64,000
$70,000	$76,000	$31,440+61%	$70,000
$76,000	$80,000	$35,100+62%	$76,000
$80,000	$88,000	$37,580+63%	$80,000
$88,000	$100,000	$42,620+64%	$88,000
$100,000	$120,000	$50,300+66%	$100,000
$120,000	$140,000	$63,500+67%	$120,000
$140,000	$160,000	$76,900+68%	$140,000
$160,000	$180,000	$90,500+69%	$160,000
$180,000	----------	$104,300+70%	$180,000

1969 Tax Surcharge Tables

[1] **Your tax**—Amount shown on line 16, Form 1040 or line 8, Schedule T.
[2] Enter **your tax Surcharge** on line 17, Form 1040 or line 9, Schedule T.

TABLE 1—Single Taxpayers and Married Persons Filing Separate Returns

If your tax [1] is at least:	But less than	Your tax surcharge [2] is:
0	$148	0
$148	153	$1
153	158	2
158	163	3
163	168	4
168	173	5
173	178	6
178	183	7
183	188	8
188	193	9
193	198	10
198	203	11
203	208	12
208	213	13
213	218	14
218	223	15
223	228	16
228	233	17
233	238	18
238	243	19
243	248	20
248	253	21
253	258	22
258	263	23
263	268	24
268	273	25
273	278	26
278	283	27
283	288	28
288	295	29
295	305	30
305	315	31
315	325	32
325	335	33
335	345	34
345	355	35
355	365	36
365	375	37
375	385	38
385	395	39
395	405	40
405	415	41
415	425	42
425	435	43
435	445	44
445	455	45
455	465	46
465	475	47
475	485	48
485	495	49
495	505	50
505	515	51
515	525	52
525	535	53
535	545	54
545	555	55
555	565	56
565	575	57
575	585	58
585	595	59
595	605	60
605	615	61
615	625	62
625	635	63
635	645	64
645	655	65
655	665	66
665	675	67
675	685	68
685	695	69
695	705	70
705	715	71
715	725	72
725	735	73

If $735 or more multiply your tax [1] by .10

TABLE 2—Married Taxpayers Filing Joint Returns and Certain Widows and Widowers

If your tax [1] is at least:	But less than	Your tax surcharge [2] is:
0	$293	0
$293	298	$1
298	303	2
303	308	3
308	313	4
313	318	5
318	323	6
323	328	7
328	333	8
333	338	9
338	343	10
343	348	11
348	353	12
353	358	13
358	363	14
363	368	15
368	373	16
373	378	17
378	383	18
383	388	19
388	393	20
393	398	21
398	403	22
403	408	23
408	413	24
413	418	25
418	423	26
423	428	27
428	433	28
433	438	29
438	443	30
443	448	31
448	453	32
453	458	33
458	463	34
463	468	35
468	473	36
473	478	37
478	483	38
483	488	39
488	493	40
493	498	41
498	503	42
503	508	43
508	513	44
513	518	45
518	523	46
523	528	47
528	533	48
533	538	49
538	543	50
543	548	51
548	553	52
553	558	53
558	563	54
563	568	55
568	573	56
573	578	57
578	585	58
585	595	59
595	605	60
605	615	61
615	625	62
625	635	63
635	645	64
645	655	65
655	665	66
665	675	67
675	685	68
685	695	69
695	705	70
705	715	71
715	725	72
725	735	73

If $735 or more multiply your tax [1] by .10

TABLE 3—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household

If your tax [1] is at least:	But less than	Your tax surcharge [2] is:
0	$223	0
$223	228	$1
228	233	2
233	238	3
238	243	4
243	248	5
248	253	6
253	258	7
258	263	8
263	268	9
268	273	10
273	278	11
278	283	12
283	288	13
288	293	14
293	298	15
298	303	16
303	308	17
308	313	18
313	318	19
318	323	20
323	328	21
328	333	22
333	338	23
338	343	24
343	348	25
348	353	26
353	358	27
358	363	28
363	368	29
368	373	30
373	378	31
378	383	32
383	388	33
388	393	34
393	398	35
398	403	36
403	408	37
408	413	38
413	418	39
418	423	40
423	428	41
428	433	42
433	438	43
438	445	44
445	455	45
455	465	46
465	475	47
475	485	48
485	495	49
495	505	50
505	515	51
515	525	52
525	535	53
535	545	54
545	555	55
555	565	56
565	575	57
575	585	58
585	595	59
595	605	60
605	615	61
615	625	62
625	635	63
635	645	64
645	655	65
655	665	66
665	675	67
675	685	68
685	695	69
695	705	70
705	715	71
715	725	72
725	735	73

If $735 or more multiply your tax [1] by .10

TAX TABLES FOR PERSONS WITH INCOMES UNDER $5,000 ▶ WHO DO NOT ITEMIZE DEDUCTIONS ON THEIR RETURNS

IF YOU CHECKED AS YOUR FILING STATUS ON FORM 1040: ▶
- Line 1 use ——▶ TAX TABLE A—For Single Persons
- Line 2, 4, or 5 use ——▶ TAX TABLE B—For Married Persons Filing Joint Returns or Unmarried Heads of Household
- Line 3 or 6 use ——▶ TAX TABLE C on T–3—For Married Persons Filing Separate Returns

Tables A and B reflect the lowest tax after considering both the 10 percent standard deduction and the minimum standard deduction. Table C shows the tax based on either the 10 percent or the minimum standard deduction.

Read down the income columns until you find the line covering your adjusted gross income (line 15c, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions. **This is your tax. Enter tax on line 16, Form 1040 or line 6, Schedule T. Also see Tax Surcharge Tables on T–1.**

1969 TAX TABLE A—For Single Persons

If adjusted gross income is		And the number of exemptions is						
At least	But less than	1	2	3	4	5	6	If 7 or more no tax
		Your tax (before surcharge) is						
$0	$900	$0	$0	$0	$0	$0	$0	$0
900	925	2	0	0	0	0	0	0
925	950	5	0	0	0	0	0	0
950	975	9	0	0	0	0	0	0
975	1,000	12	0	0	0	0	0	0
1,000	1,025	16	0	0	0	0	0	0
1,025	1,050	19	0	0	0	0	0	0
1,050	1,075	23	0	0	0	0	0	0
1,075	1,100	26	0	0	0	0	0	0
1,100	1,125	30	0	0	0	0	0	0
1,125	1,150	33	0	0	0	0	0	0
1,150	1,175	37	0	0	0	0	0	0
1,175	1,200	40	0	0	0	0	0	0
1,200	1,225	44	0	0	0	0	0	0
1,225	1,250	47	0	0	0	0	0	0
1,250	1,275	51	0	0	0	0	0	0
1,275	1,300	54	0	0	0	0	0	0
1,300	1,325	58	0	0	0	0	0	0
1,325	1,350	61	0	0	0	0	0	0
1,350	1,375	65	0	0	0	0	0	0
1,375	1,400	68	0	0	0	0	0	0
1,400	1,425	72	0	0	0	0	0	0
1,425	1,450	75	0	0	0	0	0	0
1,450	1,475	79	0	0	0	0	0	0
1,475	1,500	82	0	0	0	0	0	0
1,500	1,525	86	0	0	0	0	0	0
1,525	1,550	89	0	0	0	0	0	0
1,550	1,575	93	0	0	0	0	0	0
1,575	1,600	96	0	0	0	0	0	0
1,600	1,625	100	2	0	0	0	0	0
1,625	1,650	103	5	0	0	0	0	0
1,650	1,675	107	9	0	0	0	0	0
1,675	1,700	110	12	0	0	0	0	0
1,700	1,725	114	16	0	0	0	0	0
1,725	1,750	117	19	0	0	0	0	0
1,750	1,775	121	23	0	0	0	0	0
1,775	1,800	124	26	0	0	0	0	0
1,800	1,825	128	30	0	0	0	0	0
1,825	1,850	131	33	0	0	0	0	0
1,850	1,875	135	37	0	0	0	0	0
1,875	1,900	138	40	0	0	0	0	0
1,900	1,925	142	44	0	0	0	0	0
1,925	1,950	146	47	0	0	0	0	0
1,950	1,975	150	51	0	0	0	0	0
1,975	2,000	154	54	0	0	0	0	0
2,000	2,025	158	58	0	0	0	0	0
2,025	2,050	162	61	0	0	0	0	0
2,050	2,075	166	65	0	0	0	0	0
2,075	2,100	170	68	0	0	0	0	0
2,100	2,125	174	72	0	0	0	0	0
2,125	2,150	178	75	0	0	0	0	0
2,150	2,175	182	79	0	0	0	0	0
2,175	2,200	186	82	0	0	0	0	0
2,200	2,225	190	86	0	0	0	0	0
2,225	2,250	194	89	0	0	0	0	0
2,250	2,275	198	93	0	0	0	0	0
2,275	2,300	202	96	0	0	0	0	0
2,300	2,325	206	100	2	0	0	0	0
2,325	2,350	210	103	5	0	0	0	0
2,350	2,375	214	107	9	0	0	0	0
2,375	2,400	218	110	12	0	0	0	0
2,400	2,425	222	114	16	0	0	0	0
2,425	2,450	226	117	19	0	0	0	0
2,450	2,475	230	121	23	0	0	0	0
2,475	2,500	234	124	26	0	0	0	0
2,500	2,525	238	128	30	0	0	0	0
2,525	2,550	242	131	33	0	0	0	0
2,550	2,575	246	135	37	0	0	0	0
2,575	2,600	250	138	40	0	0	0	0
2,600	2,625	254	142	44	0	0	0	0
2,625	2,650	258	146	47	0	0	0	0
2,650	2,675	262	150	51	0	0	0	0
2,675	2,700	266	154	54	0	0	0	0
2,700	2,725	270	158	58	0	0	0	0
2,725	2,750	274	162	61	0	0	0	0
2,750	2,775	278	166	65	0	0	0	0
2,775	2,800	282	170	68	0	0	0	0
2,800	2,825	286	174	72	0	0	0	0
2,825	2,850	290	178	75	0	0	0	0
2,850	2,875	294	182	79	0	0	0	0
2,875	2,900	298	186	82	0	0	0	0
2,900	2,925	302	190	86	0	0	0	0
2,925	2,950	307	194	89	0	0	0	0
2,950	2,975	311	198	93	0	0	0	0
2,975	3,000	315	202	96	0	0	0	0
3,000	3,050	322	208	102	1	0	0	0
3,050	3,100	330	216	109	11	0	0	0
3,100	3,150	338	224	116	18	0	0	0
3,150	3,200	346	232	123	25	0	0	0
3,200	3,250	354	240	130	32	0	0	0
3,250	3,300	363	248	137	39	0	0	0
3,300	3,350	371	256	144	46	0	0	0
3,350	3,400	379	264	152	53	0	0	0
3,400	3,450	387	272	160	60	0	0	0
3,450	3,500	395	280	168	67	0	0	0
3,500	3,550	403	288	176	74	0	0	0
3,550	3,600	411	296	184	81	0	0	0
3,600	3,650	419	305	192	88	0	0	0
3,650	3,700	427	314	200	95	0	0	0
3,700	3,750	435	323	208	102	4	0	0
3,750	3,800	444	332	216	109	11	0	0
3,800	3,850	452	341	224	116	18	0	0
3,850	3,900	460	350	232	123	25	0	0
3,900	3,950	468	359	240	130	32	0	0
3,950	4,000	476	368	248	137	39	0	0
4,000	4,050	484	376	256	144	46	0	0
4,050	4,100	492	384	264	152	53	0	0
4,100	4,150	500	392	272	264	160	159	60	60	0	0	0
4,150	4,200	508	400	280	379	271	168	166	67	67	0	0	0
4,200	4,250	516	408	288	386	279	176	174	74	74	0	0	0
4,250	4,300	525	417	296	394	286	184	181	81	81	0	0	0
4,300	4,350	533	425	401	305	294	192	189	88	88	0	0	0
4,350	4,400	541	433	408	314	302	200	196	95	95	0	0	4
4,400	4,450	549	441	415	323	310	208	204	102	102	4	0	11
4,450	4,500	557	449	422	332	318	216	211	109	109	11	0	18
4,500	4,550	565	457	430	341	326	224	219	116	116	18	0	25
4,550	4,600	573	465	438	350	334	232	226	123	123	25	0	32
4,600	4,650	581	473	444	359	342	240	234	130	130	32	0	39
4,650	4,700	589	481	451	368	350	248	241	137	137	39	0	46
4,700	4,750	597	489	459	377	358	256	249	144	144	46	0	53
4,750	4,800	606	498	467	386	366	264	256	152	151	53	0	60
4,800	4,850	614	506	474	395	374	272	264	160	159	60	0	67
4,850	4,900	622	514	482	404	382	280	271	168	166	67	0	74
4,900	4,950	630	522	490	413	390	288	279	176	174	74	0	81
4,950	5,000	638	530	497	422	398	296	286	184	181	81	0	88

© This table may also be used by certain widows or widowers who qualify for special tax rates.

1969 TAX TABLE B—Married Filing Jointly* or Unmarried Heads of Household

If adjusted gross income is		And the number of exemptions is						
At least	But less than	1	2	3	4	5	6	If 7 or more no tax
		And you are						
		Unmarried head of household	Married couple filing jointly	Unmarried head of household	Married couple filing jointly	Unmarried head of household	Married couple filing jointly	
		Your tax (before surcharge) is						
$0	$3,550	$403	$279	$176	$174	$74	$0	$0
3,550	3,600	411	286	184	181	81	0	0
3,600	3,650	419	294	192	189	88	0	0
3,650	3,700	427	302	200	196	95	0	0
3,700	3,750	435	310	208	204	102	4	0
3,750	3,800	444	318	216	211	109	11	0
3,800	3,850	452	326	224	219	116	18	0
3,850	3,900	460	334	232	226	123	25	0
3,900	3,950	468	342	240	234	130	32	0
3,950	4,000	476	350	248	241	137	39	0
4,000	4,050	484	358	256	249	144	46	0
4,050	4,100	492	365	264	256	152	53	0
4,100	4,150	500	372	272	264	160	159	60	60	0	0	0
4,150	4,200	508	400	280	379	271	168	166	67	67	0	0	0
4,200	4,250	516	408	288	386	279	176	174	74	74	0	0	0
4,250	4,300	525	417	296	394	286	184	181	81	81	0	0	0
4,300	4,350	533	425	401	305	294	192	189	88	88	0	0	0
4,350	4,400	541	433	408	314	302	200	196	95	95	0	0	4
4,400	4,450	549	441	415	323	310	208	204	102	102	4	0	11
4,450	4,500	557	449	422	332	318	216	211	109	109	11	0	18
4,500	4,550	565	457	430	341	326	224	219	116	116	18	0	25
4,550	4,600	573	465	438	350	334	232	226	123	123	25	0	32
4,600	4,650	581	473	444	359	342	240	234	130	130	32	0	39
4,650	4,700	589	481	451	368	350	248	241	137	137	39	0	46
4,700	4,750	597	489	459	377	358	256	249	144	144	46	0	53
4,750	4,800	606	498	467	386	366	264	256	152	151	53	0	60
4,800	4,850	614	506	474	395	374	272	264	160	159	60	0	67
4,850	4,900	622	514	482	404	382	280	271	168	166	67	0	74
4,900	4,950	630	522	490	413	390	288	279	176	174	74	0	81
4,950	5,000	638	530	497	422	398	296	286	184	181	81	0	88

1969 TAX TABLE C—Married Persons Filing Separate Returns

If adjusted gross income is		And the number of exemptions is						
At least	But less than	1	2	3	4	5	6	If 7 or more no tax
		Your tax (before surcharge) is						
$0	$900	$0	$0	$0	$0	$0	$0	$0
900	925	2	0	0	0	0	0	0
925	950	5	0	0	0	0	0	0
950	975	9	0	0	0	0	0	0
975	1,000	12	0	0	0	0	0	0
1,000	1,025	16	0	0	0	0	0	0
1,025	1,050	19	0	0	0	0	0	0
1,050	1,075	23	0	0	0	0	0	0
1,075	1,100	26	0	0	0	0	0	0
1,100	1,125	30	0	0	0	0	0	0
1,125	1,150	33	0	0	0	0	0	0
1,150	1,175	37	0	0	0	0	0	0
1,175	1,200	40	0	0	0	0	0	0
1,200	1,225	44	0	0	0	0	0	0
1,225	1,250	47	0	0	0	0	0	0
1,250	1,275	51	0	0	0	0	0	0
1,275	1,300	54	0	0	0	0	0	0
1,300	1,325	58	0	0	0	0	0	0
1,325	1,350	61	0	0	0	0	0	0
1,350	1,375	65	0	0	0	0	0	0
1,375	1,400	68	0	0	0	0	0	0
1,400	1,425	72	0	0	0	0	0	0
1,425	1,450	75	0	0	0	0	0	0
1,450	1,475	79	0	0	0	0	0	0
1,475	1,500	82	0	0	0	0	0	0
1,500	1,525	86	0	0	0	0	0	0
1,525	1,550	89	0	0	0	0	0	0
1,550	1,575	93	0	0	0	0	0	0
1,575	1,600	96	0	0	0	0	0	0
1,600	1,625	100	2	0	0	0	0	0
1,625	1,650	103	5	0	0	0	0	0
1,650	1,675	107	9	0	0	0	0	0
1,675	1,700	110	12	0	0	0	0	0
1,700	1,725	114	16	0	0	0	0	0
1,725	1,750	117	19	0	0	0	0	0
1,750	1,775	121	23	0	0	0	0	0
1,775	1,800	124	26	0	0	0	0	0
1,800	1,825	128	30	0	0	0	0	0
1,825	1,850	131	33	0	0	0	0	0
1,850	1,875	135	37	0	0	0	0	0
1,875	1,900	138	40	0	0	0	0	0
1,900	1,925	142	44	0	0	0	0	0
1,925	1,950	146	47	0	0	0	0	0
1,950	1,975	150	51	0	0	0	0	0
1,975	2,000	154	54	0	0	0	0	0
2,000	2,025	158	58	0	0	0	0	0
2,025	2,050	162	61	0	0	0	0	0
2,050	2,075	166	65	0	0	0	0	0
2,075	2,100	170	68	0	0	0	0	0
2,100	2,125	174	72	0	0	0	0	0
2,125	2,150	178	75	0	0	0	0	0
2,150	2,175	182	79	0	0	0	0	0
2,175	2,200	186	82	0	0	0	0	0
2,200	2,225	190	86	0	0	0	0	0
2,225	2,250	194	89	0	0	0	0	0
2,250	2,275	198	93	0	0	0	0	0
2,275	2,300	202	96	0	0	0	0	0
2,300	2,325	206	100	2	0	0	0	0
2,325	2,350	210	103	5	0	0	0	0
2,350	2,375	214	107	9	0	0	0	0
2,375	2,400	218	110	12	0	0	0	0
2,400	2,425	222	114	16	0	0	0	0
2,425	2,450	226	117	19	0	0	0	0
2,450	2,475	230	121	23	0	0	0	0
2,475	2,500	234	124	26	0	0	0	0
2,500	2,525	238	128	30	0	0	0	0
2,525	2,550	242	131	33	0	0	0	0
2,550	2,575	246	135	37	0	0	0	0
2,575	2,600	250	138	40	0	0	0	0
2,600	2,625	254	142	44	0	0	0	0
2,625	2,650	258	146	47	0	0	0	0
2,650	2,675	262	150	51	0	0	0	0
2,675	2,700	266	154	54	0	0	0	0
2,700	2,725	270	158	58	0	0	0	0
2,725	2,750	274	162	61	0	0	0	0
2,750	2,775	278	166	65	0	0	0	0
2,775	2,800	282	170	68	0	0	0	0
2,800	2,825	286	174	72	0	0	0	0
2,825	2,850	290	178	75	0	0	0	0
2,850	2,875	294	182	79	0	0	0	0
2,875	2,900	298	186	82	0	0	0	0
2,900	2,925	302	190	86	0	0	0	0
2,925	2,950	307	194	89	0	0	0	0
2,950	2,975	311	198	93	0	0	0	0
2,975	3,000	315	202	96	0	0	0	0
3,000	3,050	322	208	102	1	0	0	0
3,050	3,100	330	216	109	11	0	0	0
3,100	3,150	338	224	116	18	0	0	0
3,150	3,200	346	232	123	25	0	0	0
3,200	3,250	354	240	130	32	0	0	0
3,250	3,300	363	248	137	39	0	0	0
3,300	3,350	371	256	144	46	0	0	0
3,350	3,400	379	264	152	53	0	0	0
3,400	3,450	387	272	160	60	0	0	0
3,450	3,500	395	280	168	67	0	0	0
3,500	3,550	403	288	176	74	0	0	0
3,550	3,600	411	296	184	81	0	0	0
3,600	3,650	419	305	192	88	0	0	0
3,650	3,700	427	314	200	95	0	0	0
3,700	3,750	435	323	208	102	4	0	0
3,750	3,800	444	332	216	109	11	0	0
3,800	3,850	452	341	224	116	18	0	0
3,850	3,900	460	350	232	123	25	0	0
3,900	3,950	468	359	240	234	130	32	0	0	0	0	0
3,950	4,000	476	368	248	241	137	39	0	0	0	0	0
4,000	4,050	484	376	256	249	144	46	0	0	0	0	0
4,050	4,100	492	384	264	256	152	53	0	0	0	0	0
4,100	4,150	500	392	272	264	160	159	60	60	0	0	0
4,150	4,200	508	400	280	379	271	168	166	67	67	0	0	0
4,200	4,250	516	408	288	386	279	176	174	74	74	0	0	0
4,250	4,300	525	417	296	394	286	184	181	81	81	0	0	0
4,300	4,350	533	425	401	305	294	192	189	88	88	0	0	0
4,350	4,400	541	433	408	314	302	200	196	95	95	0	0	4
4,400	4,450	549	441	415	323	310	208	204	102	102	4	0	11
4,450	4,500	557	449	422	332	318	216	211	109	109	11	0	18
4,500	4,550	565	457	430	341	326	224	219	116	116	18	0	25
4,550	4,600	573	465	438	350	334	232	226	123	123	25	0	32
4,600	4,650	581	473	444	359	342	240	234	130	130	32	0	39
4,650	4,700	589	481	451	368	350	248	241	137	137	39	0	46
4,700	4,750	597	489	459	377	358	256	249	144	144	46	0	53
4,750	4,800	606	498	467	386	366	264	256	152	151	53	0	60
4,800	4,850	614	506	474	395	374	272	264	160	159	60	0	67
4,850	4,900	622	514	482	404	382	280	271	168	166	67	0	74
4,900	4,950	630	522	490	413	390	288	279	176	174	74	0	81
4,950	5,000	638	530	497	422	398	296	286	184	181	81	0	88

1969 TAX TABLE C—For Married Persons Filing Separate Returns

FOR PERSONS WITH INCOMES UNDER $5,000 ▶ WHO DO NOT ITEMIZE DEDUCTIONS ON THEIR RETURNS

This table is designed to enable married persons filing separate returns to figure their tax choosing either the 10% or minimum standard deduction. However, if one uses the 10% deduction, then both must use it. Read down the income columns below until you find the line covering your adjusted gross income (line 15c, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions. **This is your tax. Enter tax on line 16, Form 1040 or line 6, Schedule T. Also see Tax Surcharge Tables on T-1.**

If adjusted gross income is—		And the number of exemptions is—						If adjusted gross income is—		And the number of exemptions is—															
		1		2		3				1		2		3		4		5		6		7	
At least	But less than	10%	Minimum	10%	Minimum	If 4 or more there is no tax 10%	Minimum	At least	But less than	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	If 8 or more there is no tax 10%	Minimum
		Your tax (before surcharge) is—								Your tax (before surcharge) is—													
$0	$675	$0	$0	$0	$0	$0	$0	$2,325	$2,350	$226	$231	$131	$121	$43	$19	$0	$0	$0	$0	$0	$0	$0	$0
675	700	3	0	0	0	0	0	2,350	2,375	229	236	134	124	46	23	0	0	0	0	0	0	0	0
700	725	6	0	0	0	0	0	2,375	2,400	233	240	137	128	49	26	0	0	0	0	0	0	0	0
725	750	9	0	0	0	0	0	2,400	2,425	237	244	141	132	52	30	0	0	0	0	0	0	0	0
750	775	12	0	0	0	0	0	2,425	2,450	241	248	144	136	55	33	0	0	0	0	0	0	0	0
775	800	15	0	0	0	0	0	2,450	2,475	245	253	148	139	58	37	0	0	0	0	0	0	0	0
800	825	18	2	0	0	0	0	2,475	2,500	249	257	151	143	61	40	0	0	0	0	0	0	0	0
825	850	22	5	0	0	0	0	2,500	2,525	252	261	155	147	65	44	0	0	0	0	0	0	0	0
850	875	25	9	0	0	0	0	2,525	2,550	256	265	158	151	68	47	0	0	0	0	0	0	0	0
875	900	28	12	0	0	0	0	2,550	2,575	260	270	162	155	71	51	0	0	0	0	0	0	0	0
900	925	31	16	0	0	0	0	2,575	2,600	264	274	166	159	74	54	0	0	0	0	0	0	0	0
925	950	34	19	0	0	0	0	2,600	2,625	268	278	169	163	78	58	0	0	0	0	0	0	0	0
950	975	37	23	0	0	0	0	2,625	2,650	272	282	173	167	81	61	0	0	0	0	0	0	0	0
975	1,000	40	26	0	0	0	0	2,650	2,675	275	287	176	171	84	65	0	0	0	0	0	0	0	0
1,000	1,025	44	30	0	0	0	0	2,675	2,700	279	291	180	175	88	68	3	0	0	0	0	0	0	0
1,025	1,050	47	33	0	0	0	0	2,700	2,725	283	295	184	179	91	72	6	0	0	0	0	0	0	0
1,050	1,075	50	37	0	0	0	0	2,725	2,750	287	299	187	183	95	76	9	0	0	0	0	0	0	0
1,075	1,100	53	40	0	0	0	0	2,750	2,775	291	304	191	187	98	79	12	0	0	0	0	0	0	0
1,100	1,125	56	44	0	0	0	0	2,775	2,800	294	308	194	191	101	83	15	0	0	0	0	0	0	0
1,125	1,150	59	47	0	0	0	0	2,800	2,825	298	312	198	195	105	87	18	0	0	0	0	0	0	0
1,150	1,175	62	51	0	0	0	0	2,825	2,850	302	317	202	199	108	91	22	0	0	0	0	0	0	0
1,175	1,200	66	54	0	0	0	0	2,850	2,875	306	322	205	203	111	94	25	0	0	0	0	0	0	0
1,200	1,225	69	58	0	0	0	0	2,875	2,900	310	327	209	207	115	98	28	0	0	0	0	0	0	0
1,225	1,250	72	61	0	0	0	0	2,900	2,925	314	331	212	211	118	102	31	2	0	0	0	0	0	0
1,250	1,275	75	65	0	0	0	0	2,925	2,950	318	336	216	215	122	106	34	5	0	0	0	0	0	0
1,275	1,300	79	68	0	0	0	0	2,950	2,975	323	341	220	219	125	109	37	9	0	0	0	0	0	0
1,300	1,325	82	72	0	0	0	0	2,975	3,000	327	346	223	223	128	113	40	12	0	0	0	0	0	0
1,325	1,350	86	76	1	0	0	0	3,000	3,050	333	353	229	229	133	119	45	18	0	0	0	0	0	0
1,350	1,375	89	79	4	0	0	0	3,050	3,100	342	362	236	238	140	126	51	25	0	0	0	0	0	0
1,375	1,400	92	83	7	0	0	0	3,100	3,150	350	372	244	246	147	134	58	32	0	0	0	0	0	0
1,400	1,425	96	87	10	0	0	0	3,150	3,200	359	381	252	255	154	141	64	39	0	0	0	0	0	0
1,425	1,450	99	91	13	0	0	0	3,200	3,250	367	391	259	263	161	149	70	46	0	0	0	0	0	0
1,450	1,475	102	94	16	0	0	0	3,250	3,300	376	400	267	272	169	157	77	53	0	0	0	0	0	0
1,475	1,500	106	98	19	0	0	0	3,300	3,350	385	410	275	280	176	165	84	60	0	0	0	0	0	0
1,500	1,525	109	102	23	2	0	0	3,350	3,400	393	419	282	289	183	173	91	67	5	0	0	0	0	0
1,525	1,550	113	106	26	5	0	0	3,400	3,450	402	429	290	297	190	181	97	74	12	0	0	0	0	0
1,550	1,575	116	109	29	9	0	0	3,450	3,500	410	438	298	306	197	189	104	81	18	0	0	0	0	0
1,575	1,600	119	113	32	12	0	0	3,500	3,550	419	448	305	315	205	197	111	89	24	4	0	0	0	0
1,600	1,625	123	117	35	16	0	0	3,550	3,600	427	457	313	324	212	205	118	96	30	11	0	0	0	0
1,625	1,650	126	121	38	19	0	0	3,600	3,650	436	467	322	334	219	213	124	104	37	18	0	0	0	0
1,650	1,675	129	124	41	23	0	0	3,650	3,700	444	476	330	343	226	221	131	111	43	25	0	0	0	0
1,675	1,700	133	128	45	26	0	0	3,700	3,750	453	486	339	353	234	229	138	119	49	32	0	0	0	0
1,700	1,725	136	132	48	30	0	0	3,750	3,800	462	495	348	362	242	238	145	126	56	39	0	0	0	0
1,725	1,750	140	136	51	33	0	0	3,800	3,850	470	505	356	372	249	246	152	134	62	46	0	0	0	0
1,750	1,775	143	139	54	37	0	0	3,850	3,900	479	514	365	381	257	255	159	141	68	53	0	0	0	0
1,775	1,800	146	143	57	40	0	0	3,900	3,950	487	524	373	391	265	263	166	149	75	60	0	0	0	0
1,800	1,825	150	147	60	44	0	0	3,950	4,000	496	533	382	400	272	272	173	157	82	67	0	0	0	0
1,825	1,850	154	151	64	47	0	0	4,000	4,050	504	543	390	410	280	280	181	165	88	74	3	0	0	0
1,850	1,875	157	155	67	51	0	0	4,050	4,100	513	552	399	419	287	289	188	173	95	81	9	0	0	0
1,875	1,900	161	159	70	54	0	0	4,100	4,150	521	562	407	429	295	297	195	181	102	89	16	4	0	0
1,900	1,925	164	163	73	58	0	0	4,150	4,200	530	571	416	438	303	306	202	189	109	96	22	11	0	0
1,925	1,950	168	167	77	61	0	0	4,200	4,250	538	581	424	448	310	315	209	197	115	104	28	18	0	0
1,950	1,975	172	171	80	65	0	0	4,250	4,300	547	590	433	457	319	324	217	205	122	111	35	25	0	0
1,975	2,000	175	175	83	68	0	0	4,300	4,350	556	600	442	467	328	334	224	213	129	119	41	32	0	0
2,000	2,025	179	179	87	72	2	0	4,350	4,400	564	609	450	476	336	343	231	221	136	126	47	39	0	0
2,025	2,050	182	183	90	76	5	0	4,400	4,450	573	619	459	486	345	353	239	229	142	134	54	46	0	0
2,050	2,075	186	187	93	79	8	0	4,450	4,500	581	628	467	495	353	362	247	238	149	141	60	53	0	0
2,075	2,100	190	191	97	83	11	0	4,500	4,550	590	638	476	505	362	372	254	246	157	149	66	60	0	0
2,100	2,125	193	195	100	87	14	0	4,550	4,600	598	647	484	514	370	381	262	255	164	157	73	67	0	0
2,125	2,150	197	199	104	91	17	0	4,600	4,650	607	657	493	524	379	391	270	263	171	165	79	74	0	0
2,150	2,175	200	203	107	94	20	0	4,650	4,700	615	666	501	533	387	400	277	272	178	173	86	81	1	0
2,175	2,200	204	207	110	98	24	0	4,700	4,750	624	676	510	543	396	410	285	280	185	181	93	89	7	4
2,200	2,225	208	211	114	102	27	2	4,750	4,800	633	685	519	552	405	419	293	289	193	189	100	96	14	11
2,225	2,250	211	215	117	106	30	5	4,800	4,850	641	696	527	562	413	429	300	297	200	197	106	104	20	18
2,250	2,275	215	219	120	109	33	9	4,850	4,900	650	707	536	571	422	438	308	306	207	205	113	111	26	25
2,275	2,300	218	223	124	113	36	12	4,900	4,950	658	718	544	581	430	448	316	315	214	213	120	119	33	32
2,300	2,325	222	227	127	117	39	16	4,950	5,000	667	729	553	590	439	457	325	324	221	221	127	126	39	39

1969 Optional State Sales Tax Tables

Department of the Treasury
Internal Revenue Service / Publication 600

If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on Schedule A. However, if you are able to establish that you paid an amount larger than that shown you are entitled to deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the table amount except in Vermont.

If your income was more than $19,999, but less than $100,000, compute your deduction as follows:

Step 1—For the first $19,999, find the amount for your family size in the table for your State.

Step 2—For each $1,000 of income (or fraction thereof) over $19,999, but less than $50,000, add 2 percent of the amount you determined in Step 1, above.

Step 3—For each $1,000 of income (or fraction thereof) over $49,999, but less than $100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was $100,000 or more, simply deduct 210 percent of the amount determined in Step 1, above.

Income [1]	Alabama [2]						Arizona [3]						Arkansas [2]						California [4]				
	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)				Over
	1	2	3&4	5	5		1	2	3	4	5	5	1	2	3&4	5	5		1&2	3&4	5	5	
Under $3,000	$47	$56	$68	$74	$74		$41	$53	$55	$64	$64	$65	$37	$44	$53	$57	$58		$40	$46	$50	$50	
$3,000–$3,999	58	70	85	93	94		50	65	68	77	79	81	46	55	65	71	73		51	59	65	65	
$4,000–$4,999	68	83	99	109	112		59	75	80	89	92	96	53	65	77	84	87		63	72	78	78	
$5,000–$5,999	77	95	112	125	128		67	85	90	99	104	109	60	74	87	96	100		73	83	91	91	
$6,000–$6,999	85	106	125	139	144		74	94	100	109	116	121	66	82	97	108	112		83	94	105	105	
$7,000–$7,999	93	117	137	153	159		81	102	110	118	127	133	72	90	106	119	124		93	106	116	117	
$8,000–$8,999	100	127	148	166	174		87	110	119	126	137	144	78	98	115	129	135		103	116	127	129	
$9,000–$9,999	107	137	158	179	188		93	118	127	134	147	155	83	106	123	139	146		112	126	138	140	
$10,000–$10,999	114	146	168	191	201		99	125	135	142	156	165	88	114	131	149	156		121	135	150	152	
$11,000–$11,999	120	155	178	203	214		105	132	143	149	165	175	93	122	139	158	166		129	145	160	163	
$12,000–$12,999	126	164	188	214	227		111	139	151	156	174	185	98	129	146	167	176		137	154	170	173	
$13,000–$13,999	132	173	197	225	239		116	145	158	163	182	194	103	136	153	176	186		146	163	180	183	
$14,000–$14,999	138	181	206	236	251		121	151	165	170	190	203	108	142	160	185	195		154	172	191	194	
$15,000–$15,999	144	189	215	247	263		126	157	172	176	198	212	112	148	167	193	204		162	181	201	204	
$16,000–$16,999	150	197	224	258	275		131	163	179	182	206	221	116	154	174	201	213		170	191	211	214	
$17,000–$17,999	155	205	232	268	286		136	169	186	188	214	230	120	160	181	209	222		178	199	220	224	
$18,000–$18,999	160	213	240	278	297		141	175	193	194	222	238	124	166	187	217	231		187	207	230	234	
$19,000–$19,999	165	221	248	287	308		145	180	199	199	229	246	128	172	193	225	239		194	215	239	243	

Income [1]	Colorado [3]						Connecticut			Dist. of Columbia					Florida				Georgia					Hawaii				
	Family size (persons)					Over	Family size (persons)			Family size (persons)				Over	Family size (persons)			Over	Family size (persons)				Over	Family size (persons)				Over
	1	2	3	4	5	5	1&2	3&4	5 & Over	1	2	3&4	5	5	1&2	3&4	5	5	1	2	3&4	5	5	1	2	3&4	5	5
Under $3,000	$35	$48	$49	$59	$59	$60	$27	$31	$35	$38	$40	$50	$53	$53	$39	$48	$51	$51	$40	$49	$59	$65	$65	$69	$87	$91	$101	$101
$3,000–$3,999	44	58	61	71	73	75	37	41	46	47	51	62	67	67	51	61	65	65	50	61	72	80	80	85	105	111	123	123
$4,000–$4,999	51	68	72	82	85	88	46	51	56	56	61	73	79	79	62	73	78	78	58	72	85	94	94	99	120	129	143	144
$5,000–$5,999	58	76	82	91	97	100	54	60	66	64	71	83	91	92	72	84	90	90	65	82	96	106	107	112	135	145	161	163
$6,000–$6,999	64	84	91	100	107	112	63	69	76	72	80	93	102	104	82	94	101	101	72	91	106	118	120	123	148	159	178	181
$7,000–$7,999	70	92	100	109	117	123	71	78	86	79	89	103	113	115	91	104	112	112	79	100	116	129	133	134	160	173	193	198
$8,000–$8,999	76	99	108	117	127	133	79	87	95	86	98	112	123	126	100	114	123	124	85	109	125	140	145	145	172	186	208	215
$9,000–$9,999	81	106	116	124	136	143	87	95	104	93	107	121	133	137	109	123	133	135	91	117	134	150	157	155	183	199	222	230
$10,000–$10,999	86	112	124	131	145	153	95	103	113	99	115	129	142	147	118	132	143	146	96	125	143	159	168	165	193	211	236	245
$11,000–$11,999	91	118	132	138	154	163	103	112	122	105	123	137	151	157	126	141	153	157	102	133	151	169	179	174	203	222	249	260
$12,000–$12,999	96	124	139	145	162	172	111	120	131	111	131	145	160	167	134	150	162	167	107	140	159	178	190	183	213	233	261	274
$13,000–$13,999	101	130	146	151	170	181	118	128	139	117	139	153	169	177	142	158	171	177	112	147	167	187	200	192	222	244	273	287
$14,000–$14,999	106	136	153	157	178	190	126	135	147	123	147	161	178	187	150	166	180	187	117	154	174	196	210	200	231	254	285	300
$15,000–$15,999	110	141	160	163	186	198	133	143	155	129	154	168	186	196	158	174	189	197	122	161	181	204	220	208	240	264	296	313
$16,000–$16,999	114	146	167	169	194	206	141	151	163	134	161	175	194	205	166	182	198	207	127	168	188	212	230	216	248	274	307	326
$17,000–$17,999	118	151	173	175	201	214	148	159	171	139	168	182	202	214	174	190	206	217	132	174	195	220	240	224	256	284	318	338
$18,000–$18,999	122	156	179	181	208	222	155	167	179	144	175	189	210	223	182	197	214	226	136	180	202	228	250	232	264	293	329	350
$19,000–$19,999	126	161	185	186	215	230	163	174	187	149	182	195	218	231	189	204	222	235	140	186	208	235	259	239	272	302	339	362

Income [1]	Idaho						Illinois [5]						Indiana						Iowa						Kansas					
	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)					Over
	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5
Under $3,000	$34	$45	$47	$57	$57	$58	$61	$81	$89	$104	$104	$108	$25	$34	$37	$43	$43	$45	$40	$51	$56	$63	$63	$66	$36	$47	$52	$59	$59	$63
$3,000–$3,999	42	55	59	69	69	72	74	99	110	125	128	134	31	41	46	52	53	56	49	63	69	77	78	83	44	57	64	71	73	78
$4,000–$4,999	49	64	69	79	82	85	86	115	128	144	149	157	36	48	54	60	63	65	57	73	81	89	92	98	51	66	74	82	86	92
$5,000–$5,999	56	73	79	88	93	97	97	129	145	161	168	179	41	54	61	67	71	75	65	83	92	101	105	112	57	75	84	92	98	105
$6,000–$6,999	62	81	88	97	104	109	108	143	161	176	187	199	46	60	68	74	79	83	72	92	103	111	117	125	63	83	94	102	109	117
$7,000–$7,999	68	88	97	105	114	120	117	155	176	190	204	218	50	65	74	80	86	91	78	101	113	121	129	138	68	90	102	111	120	128
$8,000–$8,999	74	95	105	113	124	130	126	167	190	204	220	236	54	70	80	86	93	99	84	109	122	131	140	150	73	97	110	119	130	139
$9,000–$9,999	79	102	113	120	133	140	135	179	204	217	235	254	58	75	86	91	100	107	90	117	131	140	151	162	78	104	118	127	140	150
$10,000–$10,999	84	109	121	127	142	150	143	190	217	229	250	271	61	80	91	96	106	114	96	124	140	148	161	173	83	110	126	135	149	160
$11,000–$11,999	89	115	129	134	151	159	151	200	229	241	265	287	65	85	97	101	112	121	102	131	149	156	171	184	88	116	134	142	158	170
$12,000–$12,999	94	121	136	140	159	168	159	210	241	252	279	303	68	89	102	106	118	128	107	138	157	164	181	194	93	122	141	149	167	180
$13,000–$13,999	99	127	143	146	167	177	167	220	253	263	292	318	71	93	107	111	124	135	112	145	165	172	190	204	97	128	148	156	175	189
$14,000–$14,999	104	133	150	152	175	186	174	230	265	274	305	333	74	97	112	116	130	141	117	151	173	180	199	214	101	134	155	163	183	198
$15,000–$15,999	109	139	157	158	183	194	181	239	276	284	318	348	77	101	117	121	136	147	122	157	181	187	208	224	105	139	162	169	191	207
$16,000–$16,999	113	145	164	164	191	202	188	248	287	294	331	362	80	105	122	125	141	153	127	163	188	194	217	234	109	144	168	175	199	216
$17,000–$17,999	117	150	170	170	198	210	195	257	298	304	343	376	83	109	127	129	146	159	132	169	195	201	226	243	113	149	174	181	207	224
$18,000–$18,999	121	155	176	176	205	218	201	266	308	313	355	390	86	113	131	133	151	165	136	175	202	208	234	252	117	154	180	187	215	232
$19,000–$19,999	125	160	182	182	212	226	207	274	318	322	366	403	88	116	135	137	156	170	140	181	209	214	242	261	121	159	186	193	222	240

Income [1]	Kentucky						Louisiana [3]						Maine						Maryland					Massachusetts			Michigan						Minnesota		
	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)				Over	Family size (persons)		5 and	Family size (persons)					Over	Family size (persons)		Over
	1	2	3&4	5	5		1	2	3&4	5	5		1&2	3	4	5	5		1&2	3&4	5	5		1	2,3&4	over	1	2	3	4	5	5	1&2	3,4&5	5
Under $3,000	$63	$76	$91	$98	$98		$24	$28	$35	$38	$38		$39	$45	$53	$54	$54		$29	$38	$40	$40		$8	$11	$15	$49	$65	$71	$82	$82	$85	$21	$23	$23
$3,000–$3,999	77	94	112	122	124		30	36	44	47	48		50	58	67	69	69		38	48	52	52		10	14	19	60	79	88	99	101	106	27	30	30
$4,000–$4,999	89	111	130	144	147		35	43	51	56	57		62	71	80	83	83		46	57	62	62		12	17	23	69	92	103	114	119	125	33	36	37
$5,000–$5,999	101	126	147	163	168		40	49	58	64	66		72	82	91	96	96		54	66	72	72		14	20	27	78	104	116	128	134	143	38	42	44
$6,000–$6,999	111	141	163	182	189		45	55	65	72	74		82	93	102	109	109		62	74	81	82		16	23	30	87	115	129	140	149	159	43	48	50
$7,000–$7,999	121	154	178	200	208		49	61	71	79	82		92	104	113	121	121		69	82	90	92		18	26	33	95	125	141	152	163	175	48	53	56
$8,000–$8,999	130	167	193	216	227		53	66	77	86	89		102	114	123	132	133		76	90	99	101		20	29	36	102	135	153	163	176	190	53	58	62
$9,000–$9,999	139	179	207	232	245		57	71	83	93	96		112	124	133	143	146		83	98	107	110		22	32	39	109	144	164	173	189	204	57	63	67
$10,000–$10,999	147	191	220	248	262		60	76	88	99	103		121	134	142	154	158		90	105	115	119		24	34	42	116	153	174	183	201	218	61	68	73
$11,000–$11,999	155	203	232	263	279		64	81	93	106	110		130	144	151	165	170		96	112	123	128		26	37	45	123	162	184	193	213	231	65	73	78
$12,000–$12,999	163	214	244	277	295		68	86	98	112	117		139	153	160	175	181		103	119	131	137		27	40	48	129	170	194	203	224	244	69	78	83
$13,000–$13,999	171	225	256	291	311		71	91	103	118	124		148	162	169	185	192		109	126	139	146		28	42	50	135	178	204	212	235	257	73	82	89
$14,000–$14,999	178	236	268	305	327		74	96	108	124	130		157	171	178	195	203		115	133	146	154		30	45	53	141	186	213	221	246	269	77	87	94
$15,000–$15,999	185	246	279	319	342		77	101	113	129	136		165	180	186	205	214		122	139	153	162		31	47	56	147	194	222	229	256	281	81	91	99
$16,000–$16,999	192	256	290	332	357		80	105	118	134	142		173	189	194	215	225		128	145	160	170		33	50	58	153	201	231	237	266	293	85	96	104
$17,000–$17,999	199	266	301	345	372		83	109	122	139	148		181	198	202	225	236		134	151	167	178		34	52	61	158	208	240	245	276	304	89	100	109
$18,000–$18,999	206	276	312	357	386		86	113	126	144	154		189	206	210	234	247		140	157	174	186		36	55	63	163	215	249	253	286	315	93	104	114
$19,000–$19,999	212	285	322	369	400		89	117	130	149	160		197	214	217	243	257		146	163	181	194		37	57	65	168	222	257	260	295	326	96	108	119

[1] Income as shown on Form 1040, line 15c, plus amounts from other sources such as social security, railroad retirement, etc.

[2] Local sales taxes are not included. Add an amount based on the ratio between the local and States sales tax rates considering the number of months that the taxes have been in effect.

[3] Local sales taxes are not included. Add the amount paid.

[4] Local sales taxes are included except the 1 percent Los Angeles city sales tax. If paid through March 31, 1969, add 5 percent.

[5] Local sales taxes are included.

1969 Optional State Sales Tax Tables

If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on Schedule A. However, if you are able to establish that you paid an amount larger than that shown you are entitled to deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the table amount except in Vermont.

If your income was more than $19,999, but less than $100,000, compute your deduction as follows:

Step 1—For the first $19,999, find the amount for your family size in the table for your State.

Step 2—For each $1,000 of income (or fraction thereof) over $19,999, but less than $50,000, add 2 percent of the amount you determined in Step 1, above.

Step 3—For each $1,000 of income (or fraction thereof) over $49,999, but less than $100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was $100,000 or more, simply deduct 210 percent of the amount determined in Step 1, above.

Income [1]	Mississippi					Missouri [2]						Nebraska [3]						Nevada [3]					
	Family size (persons)				Over	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)					Over
	1	2	3&4	5	5	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5
Under $3,000	$70	$83	$100	$109	$109	$37	$48	$52	$59	$59	$63	$24	$31	$35	$39	$40	$43	$33	$45	$47	$57	$57	$58
$3,000–$3,999	86	104	124	135	135	45	58	65	72	74	79	30	38	43	48	49	53	41	54	58	68	69	72
$4,000–$4,999	100	123	144	159	159	53	68	76	83	87	93	35	45	50	55	58	62	48	63	68	78	80	84
$5,000–$5,999	113	141	163	181	182	59	77	86	94	99	106	39	51	57	62	66	71	54	71	77	86	91	95
$6,000–$6,999	125	158	181	201	204	65	85	95	103	111	118	43	56	64	69	74	79	60	78	86	94	101	106
$7,000–$7,999	136	173	198	220	225	71	93	104	112	122	130	47	61	70	75	81	87	65	85	94	102	110	116
$8,000–$8,999	147	188	214	238	246	77	100	113	121	132	141	51	66	76	81	88	95	70	92	102	109	119	126
$9,000–$9,999	157	203	230	256	266	83	107	121	129	142	152	55	71	81	86	94	102	75	98	109	115	128	135
$10,000–$10,999	167	217	244	273	285	88	114	129	137	151	162	58	75	86	91	100	109	80	104	116	121	136	144
$11,000–$11,999	176	230	258	289	304	93	121	137	145	160	172	61	79	91	96	106	116	85	110	123	127	144	152
$12,000–$12,999	185	243	272	305	322	98	127	144	152	169	182	64	83	96	101	112	122	89	116	130	133	152	160
$13,000–$13,999	194	256	285	320	340	103	133	151	159	178	191	67	87	101	106	118	128	93	121	136	139	159	168
$14,000–$14,999	202	269	298	335	358	107	139	158	166	187	200	70	91	106	111	124	134	97	126	142	144	166	176
$15,000–$15,999	210	281	311	350	375	111	145	165	173	195	209	73	95	111	115	129	140	101	131	148	149	173	184
$16,000–$16,999	218	293	323	364	392	115	151	172	179	203	218	76	99	115	119	134	146	105	136	154	154	180	191
$17,000–$17,999	226	305	335	378	408	119	156	179	185	211	227	79	103	119	123	139	152	109	141	160	160	187	198
$18,000–$18,999	234	316	347	392	424	123	161	185	191	219	235	82	106	123	127	144	157	113	146	166	166	194	205
$19,000–$19,999	241	327	359	405	440	127	166	191	197	226	243	84	109	127	131	149	162	117	150	172	172	200	212

Income [1]	New Jersey		New Mexico [4]						New York [5]						North Carolina [6]						North Dakota					
	Family size (persons)		Family size (persons)					Over	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)					Over
	4 or under	5 and over	1	2	3	4	5	5	1&2	3	4	5	5	5	1	2	3&4	5	5	5	1	2	3	4	5	5
Under $3,000	$16	$21	$51	$68	$68	$81	$81	$81	$26	$31	$37	$39	$39		$35	$40	$50	$54	$55		$35	$45	$50	$57	$57	$61
$3,000–$3,999	22	27	63	84	85	98	100	101	34	40	46	49	49		43	51	62	68	69		43	56	62	69	71	76
$4,000–$4,999	27	33	74	97	100	113	117	119	41	48	54	58	58		50	60	73	80	82		50	65	73	80	84	90
$5,000–$5,999	32	39	83	109	114	127	134	136	48	56	62	67	67		57	69	82	92	94		57	74	83	90	95	102
$6,000–$6,999	37	44	92	121	128	140	149	153	55	64	70	75	75		63	77	91	102	106		63	82	92	100	106	114
$7,000–$7,999	42	49	101	132	141	152	163	168	62	71	77	83	83		69	85	100	112	116		69	89	101	109	117	126
$8,000–$8,999	47	54	109	142	153	163	177	183	69	78	84	91	91		74	93	108	122	126		74	96	109	117	127	137
$9,000–$9,999	52	59	117	152	165	174	191	197	75	85	90	98	99		79	100	116	131	136		79	103	117	125	136	147
$10,000–$10,999	56	63	124	161	176	185	203	211	81	92	96	105	107		84	107	123	140	146		84	110	125	133	145	157
$11,000–$11,999	61	68	131	170	187	195	216	224	87	99	102	112	115		89	114	131	149	156		89	116	132	140	154	167
$12,000–$12,999	66	72	138	179	198	204	228	237	93	105	108	119	123		94	121	138	158	165		94	122	139	147	163	176
$13,000–$13,999	71	77	145	187	208	213	240	250	99	111	114	125	131		98	128	145	166	174		99	128	146	154	171	185
$14,000–$14,999	76	81	152	195	218	222	251	262	105	117	120	131	138		102	134	152	174	183		103	134	153	160	179	194
$15,000–$15,999	80	85	158	203	228	231	262	274	111	123	125	137	145		106	140	158	182	192		107	140	160	166	187	203
$16,000–$16,999	84	89	164	211	238	240	273	286	117	129	130	143	152		110	146	164	190	200		111	145	166	172	195	212
$17,000–$17,999	88	94	170	219	248	248	284	298	122	135	135	149	159		114	152	170	197	208		115	150	172	178	203	220
$18,000–$18,999	93	98	176	226	257	257	294	309	127	141	141	155	166		118	158	176	204	216		119	155	178	184	210	228
$19,000–$19,999	97	102	182	233	266	266	304	320	132	147	147	160	173		122	164	181	211	224		123	160	184	190	217	236

Income [1]	Ohio [7]						Oklahoma [8]						Pennsylvania			Rhode Island					South Carolina					
	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)			Family size (persons)				Over	Family size (persons)					Over
	1&2	3&4	5	5			1	2	3&4	5	5		4 or under	5	Over 5	1&2	3	4	5	5	1	2	3&4	5	5	
Under $3,000	$29	$35	$36	$36			$25	$29	$35	$38	$38		$42	$55	$55	$42	$48	$58	$61	$61	$47	$55	$66	$71	$71	
$3,000–$3,999	38	45	47	47			31	37	43	47	48		55	70	70	55	62	73	77	77	57	69	81	89	89	
$4,000–$4,999	46	55	58	58			36	44	51	56	58		68	83	83	67	75	87	92	92	66	81	95	104	106	
$5,000–$5,999	54	64	68	69			41	50	58	64	66		79	95	95	79	88	99	106	106	74	92	107	119	122	
$6,000–$6,999	62	73	78	80			45	56	64	72	74		90	107	107	90	100	111	120	120	82	103	119	132	136	
$7,000–$7,999	70	82	87	90			49	61	70	79	82		101	118	118	101	112	123	133	133	89	113	130	145	150	
$8,000–$8,999	78	90	96	100			53	66	76	86	89		112	129	129	111	123	134	145	146	96	123	140	157	164	
$9,000–$9,999	85	98	105	110			57	71	82	93	96		122	139	139	121	134	144	157	159	103	132	150	169	177	
$10,000–$10,999	92	106	114	119			60	76	87	99	103		132	149	150	131	145	154	168	172	109	141	160	180	189	
$11,000–$11,999	99	114	123	128			64	81	92	105	110		142	159	161	141	155	164	179	185	115	150	169	191	201	
$12,000–$12,999	106	121	132	137			68	86	97	111	117		152	168	172	151	165	173	190	197	121	158	178	202	213	
$13,000–$13,999	113	128	141	146			71	91	102	117	123		162	178	183	160	175	182	201	209	127	166	187	212	225	
$14,000–$14,999	120	135	149	155			74	96	107	123	129		171	187	194	169	185	191	211	221	132	174	196	222	236	
$15,000–$15,999	127	142	157	164			77	100	112	129	135		180	196	204	178	195	200	221	233	137	182	204	232	247	
$16,000–$16,999	133	149	165	173			80	104	117	134	141		189	205	214	187	205	209	231	245	142	190	212	241	258	
$17,000–$17,999	139	156	173	182			83	108	121	139	147		198	213	224	196	215	218	241	256	147	197	220	250	269	
$18,000–$18,999	145	163	181	191			86	112	125	144	153		207	221	234	205	224	226	250	267	152	204	228	259	279	
$19,000–$19,999	151	170	189	199			88	116	129	149	159		216	229	244	213	233	234	259	278	157	211	235	268	289	

Income [1]	South Dakota [2]						Tennessee [3]						Texas [6]					
	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)					Over
	1	2	3	4	5	5	1	2	3&4	5	5		1&2	3&4	5	5		
Under $3,000	$45	$57	$62	$72	$72	$73	$41	$48	$57	$62	$62		$24	$31	$33	$33		
$3,000–$3,999	55	70	77	88	88	92	49	60	70	77	77		32	39	42	42		
$4,000–$4,999	64	82	91	102	103	110	57	70	82	90	92		39	47	51	51		
$5,000–$5,999	73	93	104	115	118	126	64	80	93	103	105		45	54	59	59		
$6,000–$6,999	81	103	116	127	132	142	71	89	103	115	118		51	61	67	67		
$7,000–$7,999	88	113	127	138	145	157	77	98	113	126	131		57	68	74	75		
$8,000–$8,999	95	122	138	149	157	171	83	106	122	137	143		63	74	81	83		
$9,000–$9,999	101	131	148	159	169	185	89	114	131	147	154		69	80	88	90		
$10,000–$10,999	107	139	158	169	181	198	94	122	139	157	165		75	86	95	97		
$11,000–$11,999	113	147	166	178	193	211	99	130	147	166	176		80	92	102	104		
$12,000–$12,999	119	155	177	187	204	224	104	137	155	175	186		85	98	109	111		
$13,000–$13,999	125	163	186	196	215	236	109	144	163	184	196		90	104	115	118		
$14,000–$14,999	131	170	195	205	225	248	114	151	170	193	206		95	110	121	125		
$15,000–$15,999	136	177	204	213	235	260	119	158	177	202	216		100	115	127	132		
$16,000–$16,999	141	184	212	221	245	271	124	165	184	210	225		105	120	133	138		
$17,000–$17,999	146	191	220	229	255	282	128	171	191	218	234		110	125	139	144		
$18,000–$18,999	151	198	228	237	265	293	132	177	198	226	243		115	130	145	150		
$19,000–$19,999	156	204	236	244	274	304	136	183	204	234	252		119	135	150	156		

Income [1]	Utah [9]						Vermont						Virginia [9]						Washington						West Virginia					
	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)					Over
	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3&4	5	5		1	2	3	4	5	5	1	2	3&4	5	5	
Under $3,000	$56	$74	$76	$90	$90	$90	$10	$12	$15	$18	$19	$19	$43	$50	$63	$69	$70		$54	$72	$74	$88	$88	$88	$36	$42	$52	$57	$57	
$3,000–$3,999	69	91	95	109	109	113	12	16	19	22	23	23	52	63	78	86	88		67	88	92	107	108	111	45	53	65	71	71	
$4,000–$4,999	81	105	111	125	127	133	15	19	22	25	28	28	61	75	91	101	104		78	103	109	124	128	131	52	63	76	84	85	
$5,000–$5,999	92	119	127	140	145	152	17	22	26	29	32	32	69	86	103	115	119		89	116	125	139	145	150	59	73	86	96	97	
$6,000–$6,999	102	131	141	154	162	170	19	25	29	32	35	36	76	96	114	128	133		99	129	139	153	163	168	66	82	96	107	109	
$7,000–$7,999	111	143	155	167	178	186	21	28	32	35	39	40	83	106	125	141	147		108	141	153	166	179	185	72	90	105	118	121	
$8,000–$8,999	120	154	168	179	193	202	23	30	35	38	42	43	90	115	135	153	160		117	152	167	178	194	202	78	98	114	128	132	
$9,000–$9,999	129	165	180	190	207	218	25	33	38	40	46	47	96	124	145	164	172		126	163	179	190	209	218	84	106	122	138	143	
$10,000–$10,999	137	175	192	201	221	233	27	35	41	43	49	50	102	132	154	175	184		134	173	192	201	223	233	89	113	130	147	153	
$11,000–$11,999	145	185	204	212	234	247	28	38	43	46	52	54	108	140	163	186	196		142	183	204	212	237	248	94	121	138	156	163	
$12,000–$12,999	153	194	215	222	247	261	30	40	46	48	55	57	114	148	172	196	208		150	193	216	222	250	262	99	128	145	165	173	
$13,000–$13,999	160	203	226	232	260	275	32	43	48	50	58	60	119	156	180	206	219		157	203	227	232	263	276	104	135	152	174	183	
$14,000–$14,999	167	212	237	241	273	288	33	45	51	53	61	63	124	164	188	216	230		164	212	238	242	276	290	109	142	159	182	192	
$15,000–$15,999	174	221	247	250	285	301	35	47	53	55	64	66	129	172	196	225	240		171	221	249	251	288	304	114	148	166	190	201	
$16,000–$16,999	181	230	257	259	297	314	36	50	56	57	66	70	134	179	204	234	250		178	230	260	260	300	317	119	154	173	198	210	
$17,000–$17,999	188	238	267	268	308	327	38	52	58	59	69	73	139	186	212	243	260		185	238	270	270	312	330	123	160	180	206	219	
$18,000–$18,999	195	246	277	277	319	339	39	54	60	61	72	76	144	193	219	252	270		192	246	280	280	324	343	127	166	186	214	228	
$19,000–$19,999	201	254	286	286	330	351	41	56	62	63	74	78	149	200	226	261	280		199	254	290	290	335	355	131	172	192	221	236	

Income [1]	Wisconsin [2]		Wyoming						
	Family size	Over	Family size (persons)						Over
	5 or under	5	1	2	3	4	5	5	
Under $3,000	$22	$22	$39	$51	$53	$62	$62	$62	
$3,000–$3,999	30	30	48	63	65	75	76	78	
$4,000–$4,999	37	37	56	73	77	87	89	92	
$5,000–$5,999	43	44	64	82	88	97	101	106	
$6,000–$6,999	49	51	71	91	98	107	113	118	
$7,000–$7,999	55	58	77	99	107	116	124	130	
$8,000–$8,999	61	65	83	107	116	125	134	141	
$9,000–$9,999	67	72	89	115	125	133	144	152	
$10,000–$10,999	73	79	95	122	134	140	154	163	
$11,000–$11,999	79	86	101	129	142	148	163	173	
$12,000–$12,999	85	93	106	136	150	155	172	183	
$13,000–$13,999	91	100	111	142	158	162	181	193	
$14,000–$14,999	96	107	116	148	165	169	190	202	
$15,000–$15,999	101	113	121	154	172	175	199	211	
$16,000–$16,999	106	119	126	160	179	181	207	220	
$17,000–$17,999	111	125	131	166	186	187	215	229	
$18,000–$18,999	116	131	136	172	193	193	223	238	
$19,000–$19,999	121	137	140	177	200	200	231	246	

[1] Income as shown on Form 1040, line 15c, plus amounts from other sources such as social security, railroad retirement, etc.
[2] Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months that the taxes have been in effect.
[3] Local sales taxes are included. Except the optional ½ cent County-City Relief Tax. If paid, add 8 percent to the table amount.
[4] Local sales taxes are not included. If city sales taxes are paid through June 30, add 15 percent. For county sales or gross receipts tax paid all year add (a) 7 percent for ¼ percent rate or (b) 14 percent for ½ percent rate. Otherwise, add a proportionate amount.
[5] Local sales taxes are not included. If paid all year add (a) 33 percent if the local tax rate is 1 percent (b) 67 percent if the local tax rate is 2 percent, (c) 100 percent if the local tax rate is 3 percent. Otherwise, add a proportionate amount.
[6] Local sales taxes are not included. Add 33 percent if paid all year. Otherwise, add a proportionate amount.
[7] Local sales taxes of ½ cent are not included. Add 1 percent of the table amount for each month that the county tax is in effect.
[8] Local sales taxes are not included. Add 50 percent if paid all year. Otherwise, add a proportionate amount.
[9] Local sales taxes are included. Taxpayers not paying local sales taxes should use 90 percent of the amount allowed.

SCHEDULE C (Form 1040)
Department of the Treasury
Internal Revenue Service

Profit (or Loss) From Business or Profession

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file on Form 1065
▶ See separate instructions ▶ If you use this schedule, attach it to Form 1040

1969

Name as shown on Form 1040 | Social security number

A Principal business activity (See separate instructions) ....; product ....
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name .... C Employer Identification Number ....

D Business address .... (ZIP code)

E Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other.

F Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?
☐ YES ☐ NO. If "Yes," attach explanation.

G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1969? (See "Item G" in separate instructions for Schedule C.)
☐ YES ☐ NO. If "Yes," where were they filed? ....

1	Gross receipts or gross sales $.... Less: Returns and allowances $....		$....
2	Inventory at beginning of year (if different from last year's closing inventory attach explanation)	....	
3	Merchandise purchased $...., less cost of 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–1)	....	
7	Total of lines 2 through 6	....	
8	Inventory at end of this year	....	
9	Cost of goods sold and/or operations (subtract line 8 from line 7)		....
10	**Gross profit** (subtract line 9 from line 1)		....
	OTHER BUSINESS DEDUCTIONS		
11	Depreciation (explain in Schedule C–2)	....	
12	Taxes on business and business property (explain in Schedule C–1)	....	
13	Rent on business property	....	
14	Repairs (explain in Schedule C–1)	....	
15	Salaries and wages not included on line 4 (exclude any paid to yourself)	....	
16	Insurance	....	
17	Legal and professional fees	....	
18	Commissions	....	
19	Amortization (attach statement)	....	
20	Retirement plans, etc. (other than your share—see separate instructions)	....	
21	Interest on business indebtedness	....	
22	Bad debts arising from sales or services	....	
23	Losses of business property (attach statement)	....	
24	Depletion	....	
25	Other business expenses (explain in Schedule C–1)	....	
26	Total of lines 11 through 25		....
27	**Net profit (or loss)** (subtract line 26 from line 10). Enter here and include in total on line 14, Form 1040. **ALSO** enter on Schedule SE, Part I, line 1		....

SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 25

C

Line No.	Explanation	Amount	Line No.	Explanation	Amount
....	....	$....	....	....	$....
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....

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Schedule C (Form 1040) 1969 Page 2

CONTINUATION OF SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 25

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

SCHEDULE C–2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11.—Taxpayers using Revenue Procedures 62–21 and 65–13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4. **Note:** You may (1) group depreciable assets in accordance with the categories specified below or (2) continue to list your assets in the same manner as in prior years. If you need more space, use Form 4562.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
2 Totals						
3 Less: Amount of depreciation claimed elsewhere in Schedule C						
4 Balance—Enter here and on page 1, line 11						

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62–21 and 65–13							
2 Other							

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $10,000, or for yourself if your expense account allowance plus line 27, page 1, is less than $10,000. See separate instructions for Schedule C, for definition of "expense account."

Name	Expense account	Salaries and wages
Owner		
1		
2		
3		
4		
5		

Did you claim a deduction for expenses connected with:
(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ YES ☐ NO (3) Employees' families at conventions or meetings? ☐ YES ☐ NO
(2) Living accommodations (except employees on business)? ☐ YES ☐ NO (4) Employee or family vacations not reported on Form W–2? ☐ YES ☐ NO

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SCHEDULE SE (Form 1040)
Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

▶ See instructions.
▶ If you use this schedule, attach it to Form 1040.

1969

▶ If you had wages, including tips, of $7,800 or more which were subject to social security taxes, do not fill in this page.
▶ If you had more than one business, combine profits (or losses) from all of your businesses and farms on this Schedule SE. Each self-employed person must file a separate Schedule SE on which he should include the total from all businesses and farms.

Important.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

Name of self-employed person (as shown on social security card)	Social Security Number	Check applicable block
		1 ☐ Male 2 ☐ Female

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶

Part I Computation of Net Earnings from BUSINESS Self-Employment (other than farming)

1 Net profit (or loss) shown in Schedule C (Form 1040), line 27 (Enter combined amount if more than one business)
2 Add to net profit (or subtract from net loss) losses of business property shown in Schedule C, line 23
3 Total (or difference)
4 Net income (or loss) from excluded services or sources included on line 3
Specify excluded services or sources
5 Net earnings (or loss) from business self-employment (subtract line 4 from line 3). Enter here and on line 1(a), Part III, below

Part II Computation of Net Earnings from FARM Self-Employment

A farmer may elect to compute net farm earnings using the OPTIONAL METHOD (line 3, below) INSTEAD OF REGULAR METHOD (line 2, below) if his gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. If your gross profits from farming are not more than $2,400 and you elect to use the optional method, you need not complete lines 1 and 2.

Computation under Regular Method

1 Net farm profit (or loss) from:
(a) Schedule F, line 52 (cash method), or line 69 (accrual method)
(b) Farm partnerships
2 Net earnings from self-employment from farming. Add lines 1(a) and (b)

Computation under Optional Method

3 If gross profits from farming are:*
(a) Not more than $2,400, enter two-thirds of the gross profits
(b) More than $2,400 and the net farm profit is less than $1,600, enter $1,600

*Note.—*Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 67 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in Instructions for Schedule SE.*

4 Enter here and on line 1(b), Part III, below, the amount on line 2 (or line 3, if you use the optional method)

Part III Computation of Social Security Self-Employment Tax

1 Net earnings (or loss) from self-employment—
(a) From business (other than farming—from line 5, Part I, above)
(b) From farming (from line 4, Part II, above)
(c) From partnerships, joint ventures, etc. (other than farming)
(d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here ☐ and enter zero on this line
(e) From service with a foreign government or international organization
(f) Other (director's fees, etc.). Specify
2 Total net earnings (or loss) from self-employment reported on line 1

(If line 2 is under $400, you are not subject to self-employment tax. Do not fill in rest of page.)

3 The largest amount of combined wages and self-employment earnings subject to social security tax is — $7,800 00
4 (a) Total "F.I.C.A." wages as indicated on Form W–2
(b) Unreported tips, if any, subject to F.I.C.A. tax from Form 4137, line 9
(c) Total of lines 4(a) and 4(b)
5 Balance (subtract line 4(c) from line 3)
6 Self-employment income—line 2 or 5, whichever is smaller
7 If line 6 is $7,800, enter $538.20; if less, multiply the amount on line 6 by .069
8 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469
9 Self-employment tax (subtract line 8 from line 7). Enter here and on Schedule T, line 16

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Instructions for Schedule SE (Form 1040)—1969

(Note: *Schedule SE replaces Schedules C–3 and F–1.*)

Schedule SE provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program. Self-employment tax must be paid regardless of age and even though the individual is receiving social security benefits.

To assure proper credit to your account, enter your name and social security number on Schedule SE exactly as they are shown on your social security card.

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are now subject to self-employment tax, but may under certain conditions request to exempt their income from service as a minister, member or practitioner by filing Form 4361. Forms, schedules and publications may be obtained from the District Director. If you previously filed an effective waiver certificate Form 2031 to pay self-employment tax, you may not now file for an exempton. **See Publication 484,** Social Security for Clergymen.

Ministers and members of religious orders must include in their earnings from self-employment (but not for income tax) the rental value of a parsonage or allowance for the rental value of the parsonage and the value of meals and lodging furnished them for the convenience of their employers.

Members of Certain Religious Faiths.—If you have conscientious objections to social security insurance by virtue of your adherence to the established teachings of a recognized religious sect of which you are a member, you may file Form 4029 to obtain exemption from self-employment tax. If you have filed Form 4029, do not file Schedule SE; however, write, "Exempt-Form 4029" on the back of Form 1040.

U.S. citizens employed by foreign governments or international organizations.—A U.S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization which is organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. Report income from such employment on line 1(e), Part III, of this Schedule.

Fee basis State or local government employees.—Fees received for functions and services performed by employees (including public officers who in such capacity are employees) are subject to self-employment tax if such functions and services are performed in positions which are: (1) compensated solely on a fee basis; and (2) not covered under a Federal-State social security coverage agreement. If you filed Form 4415, write, "Exempt-Form 4415" on the back of 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 Part I, line 4 to exclude any such amounts reported on separate Schedule C that should not be taken into account in figuring your self-employment income. Any item of income or expense which was included in line 2, Part II and which does not enter into the computation of net earnings from farm self-employment should be eliminated from line 2, Part II and an explanation attached.

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as: (a) a public official (except as noted above); (b) an employee or employee representative under the railroad retirement system; or (c) an employee (except as indicated above).

Note.—*Income of an employee 18 or over from the sale of newspapers or magazines to an ultimate consumer is subject to self-employment tax if the income consists of retained profits from such sales.*

Certain payments to retired partners.—Income received by a retired partner under a written plan of the partnership which provides for lifelong periodic retirement payments if the retired partner no longer has any interest in the partnership (except for the right to the retirement payments) and did not perform services for the partnership during the year.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. Report these amounts in separate Schedule E, Part II. However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on Schedules F and SE.

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.

Dividends and interest.—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.

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. Report on separate Schedule D.

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be entered as a "minus" figure on Schedule E, Part III, under "Miscellaneous Income."

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 and Schedule C to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on Schedule SE.

Joint Returns

For a joint return, show the name of the one with self-employment income on Schedule SE. If both husband and wife have self-employment income, each must file a separate Schedule SE. However, include the total of profits (or loss) from all businesses on Form 1040, line 14, and enter the combined self-employment tax on Schedule T, line 16.

Community Income

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business including farming is community income, all the income from such trade or business is considered the income of the husband. However, if the wife exercises substantially all the management and control of operation, all of such income is considered the income of the wife. (See "Partnerships" below.)

If separate returns are filed, Schedules C and SE or Schedules F and SE must be attached to the return of the one with self-employment income. Community income included on such schedules must, however, be allocated for income tax purposes 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 separate Schedule E, Part III for income tax purposes, and on Schedule SE, Part II, line 1(b) for self-employment tax purposes. (Report nonfarm partnership income on Part III, line 1(c) 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.*

Optional Method for Computing Net Earnings From Farm Self-Employment

If a farmer's gross profits for the year from farming are not more than $2,400 he may report two-thirds of his gross profits from farming instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than $2,400 and his actual net earnings from farming are less than $1,600, he may report $1,600. For the 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 for income tax and on Schedule SE for self-employment tax purposes.

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SCHEDULE F (Form 1040)
Department of the Treasury
Internal Revenue Service

Farm Income and Expenses

(Compute social security self-employment tax on Schedule SE)

▶ See separate instructions.
▶ If you use this schedule, attach it to Form 1040.

1969

Name as shown on Form 1040 | Social security number

Business name and address.....
Location of farm(s) and number of acres in each farm.....

If you filed Form 943, enter employer identification number here

Part I Farm Income—Cash Receipts and Disbursements Method

Do not include sale of livestock held for draft, breeding, or dairy purposes: report such sales on Schedule D.

Sales of Purchased Livestock and Other Items Purchased for Resale

a. Description	b. Amount received	c. Cost or other basis	d. Profit (or loss)
1 Livestock:	$	$	$
2 Other items:			
3 Totals ▶	$	$	$

Sales of Market Livestock and Produce Raised and Held Primarily for Sale and Other Farm Income

Kind	Quantity	Amount
4 Cattle		$
5 Beef calves		
6 Sheep		
7 Swine		
8 Poultry		
9 Dairy products		
10 Eggs		
11 Wool		
12 Cotton		
13 Tobacco		
14 Vegetables		
15 Grain		
16 Fruits and nuts		
17 Other (specify):		

OTHER FARM INCOME

18 Machine work		
19 Patronage dividends		
20 Per-unit retains		
21 Agricultural program payments:		
(1) Cash		
(2) Materials and services		
22 Commodity Credit loans under election (or forfeited)		
23 Federal gasoline tax credit		
24 State gasoline tax refund		
25 Other (specify):		
26 Add lines 4 through 25		$
27 Amount from line 3, column d, above ▶		
28 Gross profit* (add lines 26 and 27) ▶		$

Part II Farm Deductions — F

Do not include personal or living expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling.

Items	Amount
29 Labor hired	$
30 Repairs, maintenance	
31 Interest	
32 Rent of farm, pasture	
33 Feed purchased	
34 Seed, plants purchased	
35 Fertilizers, lime	
36 Machine hire	
37 Supplies purchased	
38 Breeding fees	
39 Veterinary, medicine	
40 Gasoline, fuel, oil	
41 Storage, warehousing	
42 Taxes	
43 Insurance	
44 Utilities	
45 Freight, trucking	
46 Conservation expenses	
47 Retirement plans, etc. (other than your share — See separate instructions)	
48 Other (specify):	
49 Add lines 29 through 48 ▶	$
50 Depreciation (from line 54, Part III) ▶	
51 Total deductions. Add lines 49 and 50 ▶	$

52 Net farm profit (or loss) (subtract line 51 from line 28). Enter here and include in total on line 14, Form 1040. ALSO enter on Schedule SE, Part II, line 1a ▶ $

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Part II, Schedule SE.)

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Schedule F (Form 1040) 1969 Page 2

PART III.—DEPRECIATION (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes).

Taxpayers using Revenue Procedures 62–21 and 65–13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4. **Note:** You may (1) group depreciable assets in accordance with the categories specified below or (2) continue to list your assets in the same manner as in prior years. If you need more space, use Form 4562.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
53 Total additional first-year depreciation (do not include in items below) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
54 Totals →			Enter here and in Part II, line 50 ▶			

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
a. Under Rev. Procs. 62–21 and 65–13							
b. Other							

PART IV.—FARM INCOME—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D, 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	[3] Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		$		$				$		$
55 Totals, enter here and in Part V below		$ (Enter on line 65)		$ (Enter on line 66)				$ (Enter on line 57)		$ (Enter on line 56)

PART V.—SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

56 Inventory of livestock, crops, and products at end of year		$
57 Sales of livestock, crops, and products during year		
58 Agricultural program payments: (1) Cash		
(2) Materials and services		
59 Commodity Credit loans under election (or forfeited)		
60 Federal gasoline tax credit		
61 State gasoline tax refund		
62 Other farm income (specify):		
63 Add lines 57 through 62		
64 Total (add lines 56 and 63)		$
65 Inventory of livestock, crops, and products at beginning of year	$	
66 Cost of livestock and products purchased during year		
67 Gross profits (subtract the sum of lines 65 and 66 from line 64)*		$
68 Total deductions from line 51, Part II, page 1		
69 Net farm profit (or loss) (subtract line 68 from line 67). Enter here and include in total on line 14, Form 1040. **ALSO** enter on Schedule SE, Part II, line 1a		$

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Part II, Schedule SE.)

52—0237640 648—16—80595-1 354-087 GPO

SCHEDULE G (Form 1040)
Department of the Treasury
Internal Revenue Service

Income Averaging

▶ See instructions on pages 3 and 4.
▶ If you use this schedule, attach it to Form 1040.

1969

Name as shown on Form 1040 | Social security number

PART I.—TAXABLE INCOME AND ADJUSTMENTS

	(a) Computation year 1969	(b) 1st preceding base period year 1968	(c) 2d preceding base period year 1967	(d) 3d preceding base period year 1966	(e) 4th preceding base period year 1965
1 Taxable income (see instruction 1)					
2 Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931					
3 Capital gain net income from Schedule D, line 11 or Capital gain dividends reported on Form 1040, page 2, Part II, line 7 (1967–1968)					
4 Net income from gifts, etc., received this year or any base period year. (If $3,000 or less in 1969 do not enter in any year.)					
5 Net income from wagering and other items described in instruction 5					
6 Line 1 plus line 2, less lines 3, 4, and 5					
7 Adjusted taxable income or base period income. Enter amount from line 6, or "Zero" if line 6 is less than zero					

PART II.—COMPUTATION OF AVERAGABLE INCOME

1 Adjusted taxable income (line 7, column (a), Part I)
2 33⅓% of the sum of line 7, columns (b), (c), (d), and (e), Part I
3 (a) 25% of the sum of line 3, columns (b), (c), (d), and (e), Part I. NOTE: If an amount less than zero appears in line 6, Part I, see instruction 3(a) under Part II
(b) Amount from line 3, column (a), Part I
(c) If line 3(a) is more than line 3(b), enter difference—if not, make no entry.
4 Averagable income (line 1 less lines 2 and 3(c))

COMPLETE THE REMAINING PARTS OF THIS FORM ONLY IF LINE 4 IS MORE THAN $3,000. IF $3,000 OR LESS, YOU DO NOT QUALIFY FOR INCOME AVERAGING. DO NOT FILL IN REST OF FORM.

G

PART III.—SEGMENTS OF INCOME UNDER AVERAGING

1 Amount from line 2, Part II
2 Amount from line 3(a), Part II
3 20% of line 4, Part II
4 Sum of lines 4 and 5, column (a), Part I, less any income subject to a penalty under section 72(m)(5) which was included in line 5, Part I
5 If line 3(b) is more than line 3(a), Part II, enter difference—if not, make no entry
6 Total (sum of lines 1 through 5)

PART IV.—COMPUTATION OF TAX

1 Tax on the amount on line 6, Part III
2 Sum of lines 1, 2, and 3, Part III
3 Tax on amount on line 2
4 Sum of lines 1 and 2, Part III
5 Tax on amount on line 4
6 Difference (line 3 less line 5)
7 Multiply the amount on line 6 by 4
8 Total (add lines 1 and 7)
9 Tax on income subject to the penalty under section 72(m)(5) which was included in line 5, Part I
10 Tax (add lines 8 and 9). Enter here and on Schedule T, line 6 if you are not using the alternative tax computation in Part V. Also check Schedule G box on Form 1040, line 18

Schedule G (Form 1040) 1969 Page 2

PART V.—COMPUTATION OF ALTERNATIVE TAX

1	Amount from line 10, Part IV		
2	Amount from line 5, Part IV		
3	(a) Amount from line 2, Part II		
	(b) Amount from line 3(c), Part II		
	(c) Sum of lines 3(a) and 3(b)		
4	Tax on amount on line 3(c)		
5	Difference (line 2 less line 4)		
6	Amount from line 1, Part IV		
7	Sum of lines 1, 2, 3, and 4, Part III		
8	Tax on amount on line 7		
9	Difference (line 6 less line 8)		
10	Sum of lines 5 and 9		
11	Amount from line 3, column (a), Part I		
12	50% of line 11		
13	If line 10 is more than line 12, enter difference—otherwise alternative tax does not apply		
14	Alternative tax (line 1 less line 13). Enter here and on Schedule T, line 6. Also check Schedule G box on Form 1040, line 18.		

Use this space for additional information such as determining base period income in accordance with General Instruction C or itemizing of line 5, Part I, etc.

Page 3 **General Instructions**

This schedule must be attached to your Form 1040 to choose the benefits of income averaging. Only individuals who are citizens or residents of the United States throughout 1969 are eligible for averaging. Corporations, estates and trusts do not qualify.

The income averaging method of computing tax may be to your advantage if your income has increased substantially this year. Under this method your 1969 income which exceeds by one-third the income of your four prior years (1965–1968) is taxed, in effect, by averaging that excess over the five-year period (1965–1969). Basically, the taxable income for each year is the figure utilized. However, since capital gains, wagering income, certain income from gifts, etc., are not subject to averaging, adjustments to the taxable income, as it appears on Form 1040 for each year, are necessary.

A. WHO MAY FILE.—Generally, you may choose the provisions of income averaging for 1969, by filing Schedule G with your Form 1040 if you meet the requirements of (1) citizenship or residence, and (2) support. On a joint return both husband and wife must meet the requirements.

(1) Citizenship or residence requirement.—You must have been a citizen or resident of the United States throughout 1969. A nonresident alien at any time during the five taxable year period ending with 1969 is not eligible.

(2) Support requirement.—You must have furnished at least 50 percent of your own support for each of the years 1965 through 1968. In a year in which you were married it is only necessary that you together with your wife provided at least 50 percent of the support of both of you. For definition of support see Form 1040 Instructions on B–2.

Exceptions. The support requirement is waived if—

(1) You were age 25 or more before the end of 1969 and you were not a full-time student during at least any four of your taxable years beginning after you have attained the age of 21. Thus, generally, if you are age 25 or over and have been out of school for 4 years since age 21, you are eligible for averaging. You are a student for a taxable year if during 5 calendar months of that year you were a full-time student at an educational institution or were pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State or political subdivision of a State.

(2) More than 50 percent of your adjusted taxable income for 1969 (line 7, column (a), Part I) is attributable to work performed by you in substantial part during two or more of the four taxable years preceding 1969, or

(3) You file a joint return for 1969 and not more than 25 percent of the aggregate adjusted gross income (Form 1040, line 15c) is attributable to you.

B. PROVISIONS INAPPLICABLE.—If you file Schedule G you may not—

(1) Exclude from income any part of your earned income from sources without the United States (see section 911 and Form 2555) or any income from sources within possessions of the United States (see sections 931–934 and Form 4563).

(2) Use the tax tables on T–2 and T–3, of the Form 1040 instructions. You may, however, use the standard deduction.

(3) Avail yourself of the limitation on tax under section 72(n)(2) for income resulting from certain distributions from an employees' trust.

C. BASE PERIOD INCOME RULES.—Your base period income for each of your base period years (1965–1968) must be determined in a manner consistent with your return for 1969. If you make a separate return for 1969, you must determine your separate base period income for each of your base period years. If a husband and wife make a joint return for 1969, they must determine the sum of their separate base period incomes for each base period year. Thus, if you and your wife make a joint return for 1969 and were married and made joint returns with each other for any base period year, your base period income for each such year is to be figured on the basis of your aggregate taxable income for that year. If you make a return for 1969 as a surviving widow(er) (under section 2(b)), your base period income for each of the base period years (1965–1968) is the sum of your base period income and that of your deceased husband (wife) for each such year. If a husband and wife married in 1969 and make a joint return for 1969, and neither person was married from 1965 through 1968, their base period incomes for each of those years is the sum of the husband's separate base period income and that of his wife for each such year.

In some cases the computation of your separate base period income for a base period year may require as many as three computations. The facts in each case determine how many computations are necessary. For instance, if you were married for 1969 and made a joint return with your wife (husband), but had a different wife (husband) for 1969 than for a base period year, two computations are necessary. In such case, your separate base period income for the year in question is the larger of the following amounts:

(1) The amount of your adjusted separate income and deductions for the base period year.

(2) One-half the total amount of base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for that base period year.

However, if you and your wife file separate returns for 1969, a third computation is necessary. Your separate base period income will be the largest of the amounts determined under (1) and (2) above and:

(3) One-half the total amount of the base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for 1969 for that base period year.

The amount of your separate income and deductions for a base period year is the excess of your gross income for that year over your allowable deductions. Your separate deductions for any base period year for which you made a separate return are the deductions allowable on that return. If you made a joint return for a base period year, your separate deductions are (1) in the case of deductions allowable in computing your adjusted gross income, the sum of such deductions attributable to your gross income, and (2) in the case of deductions allowable in computing taxable income (exemptions and itemized deductions), the amount resulting from multiplying the amount of such deductions allowable on the joint return by a fraction whose numerator is your adjusted gross income and whose denominator is the aggregate adjusted gross income on the joint return. However, if 85 percent or more of the aggregate adjusted gross income of a husband and wife is attributable to either one, all of the deductions allowable in computing taxable income are allowable to the one to whom such income is attributable. See specific instruction 1, under Part I, on adjusted gross income.

In computing your separate base period income when community property laws are applicable, you must take into account all of the earned income you earned, without regard to the community property laws, or your share of the community earned income under the community property laws, whichever is greater.

If you must determine your separate base period income for any of the base period years, show the computation and give names under which the returns were filed in the space provided on page 2. If additional space is needed show your computation on an attachment. An example illustrating such computation follows:

H and W are calendar year taxpayers who were married and otherwise eligible to choose the benefits of income averaging for the taxable year 1969 for which they made a joint return. W, however, was married to and made a joint return with A for the taxable year 1965. H was unmarried for 1965. H and W compute their base period income for 1965 in the following manner:

	A & W (Joint Return)	A	W		H
Salary	$16,000	$11,500	$4,500		$3,000
Dividends	2,000	500	1,500		1,000
Adjusted Gross Income	$18,000	$12,000	$6,000		$4,000
Total of itemized deductions and personal exemptions	3,600	2,400	1,200	(1)	1,600
Taxable Income (Separate Income and Deductions)	$14,400	$9,600	$4,800		$2,400

(1) $\frac{6000 \text{ (W's separate adjusted gross income)}}{18000 \text{ (A and W's adjusted gross income from joint return)}} \times 3600$ (Total of itemized deductions and personal exemptions on A & W's joint return) = 1200

Method No. 1 — W's separate income and deductions $4,800

Method No. 2 — W and A's taxable income from joint return, $14,400 × 50 percent $7,200

W's separate base period income is $7,200, the larger of the two methods. H and W's base period income (since there are no adjustments) for 1965 is $9,600 (H's separate base period income of $2,400 (unmarried in 1965) plus W's separate base period income of $7,200).

SPECIFIC INSTRUCTIONS

The following instructions are numbered to correspond with the line numbers in each part of the form.

Part I

1 Except as noted below, enter on this line the amount (never less than zero) from—

(a) Schedule T (1969)—line 5

(b) Form 1040 (1965–68)—line 11d, page 1

(c) Form 1040A (1965–68)—line 5, page 4 {Tax Computation Schedule Form 1040A Instructions

For any year for which you use the tax tables to compute your tax, you may arrive at the amount to be entered in line 1, by subtracting from your adjusted gross income (see below) the standard deduction and $600 multiplied by the number of exemptions. Adjusted gross income is—

(a) Form 1040 (1969)—line 15c

(b) Form 1040 (1965–68)—line 9, page 1

(c) Form 1040A (1965–68)—item 7, page 1

NOTE: If you were not married to and did not file a joint return with the same wife (husband) for every year after 1964, or were not single for all those years, it will be necessary to determine the amount to be entered in columns (b), (c), (d), and (e) in accordance with General Instruction C.

2 Enter on this line for each base period year the net amount of income previously excluded from income because it was earned income derived from sources without the United States or from income within its possessions (sections 911 and 931–934). For 1969 you may not exclude such amounts from gross income and they will therefore be reflected in taxable income.

3 If any amount entered in line 1, columns (b), (c), (d), and (e) is an amount determined under Base Period Income Rules (General Instruction C) then the capital gain net income for the same year must be determined using the same method that was used for that year in line 1.

4 You must enter for all years certain amounts of income attributable to interests in property which were received, during 1969, or any base period year (1965 through 1968), as a gift, bequest, devise, or inheritance, but only if the amount of such net income for 1969 exceeds $3,000. (If the property was received prior to 1965 no entry is required.) If you have an interest in more than one piece of property, the income to be taken into account is the sum of the incomes (losses) for the year from each piece of property. If the adjustment is required for 1969 (because it exceeds $3,000), then an entry for this item must be made for all the base period years for income (disregard any net loss(es)) in those years attributable to gifts, etc., received during the base period even though such income for any of these years does not exceed $3,000. Unless you establish the actual amount of net income attributable to an interest in property for all the years 1965 through 1969, the amount of net income is deemed to be 6 percent of the fair market value of such interest on the date of its receipt for all such years.

The above rules do not, however, apply to income attributable to gifts, bequests, devises, or inheritances between husband and wife if they file a joint return for 1969 (including a joint return filed by a survivor with his deceased wife (husband) for 1969), or if one of them files a return as a surviving widow(er) for 1969. The rules do apply where the property transferred was received by the transferor husband (wife) from a third party in any of the years 1965 through 1969, as a gift, bequest, devise, or inheritance.

5 Include income attributable to the following sources in the total to be entered on this line (show itemization in space provided on page 2):

(a) Wagering income. The amount which is attributable to the excess of gains over losses from wagering transactions.

(b) Income from oil and gas properties. The amount received from the sale of any oil or gas property to which section 632 applies.

(c) Claims against the United States. The amount received from the United States to which section 1347 applies.

(d) Excess Community Income. If you are married, a resident of a community property state, and file a separate return for 1969, you must include in this line the excess of the community earned income reportable by you over the amount of such income attributable to your services. No adjustment need be made where the community earned income attributable to your services exceeds 50 percent of the aggregate community earned income. The following example illustrates this.—

	Attributable to Service of H	W	Total
Community Earned Income	$40,000	$20,000	$60,000

(1) H filing a separate return has no adjustment since the amount of earned income attributable to his services ($40,000) exceeds 50 percent of the aggregate community earned income ($30,000).

(2) W filing a separate return must include in the total for this line $10,000, the excess of the community earned income reportable by her ($30,000) over the amount of community earned income attributable to her services ($20,000).

(e) Certain amounts received by owner-employees. The amount of income resulting from a premature or excessive distribution from a qualified employees' pension plan or trust to an employee who is (or was) also an owner of the business. The amount of such income is the amount subject to a penalty under section 72(m)(5).

Part II

3(a). Generally, the entry on this line is one-fourth of the sum of the capital gain net income in line 3, columns (b), (c), (d), and (e), Part I. However, capital gain net income for any base period year may not exceed the base period income (line 7, columns (b), (c), (d), and (e), Part I) for such year computed without reduction by the capital gain net income for such year. Line 6, Part I, indicates whether the adjustment for any year is necessary. If any of the amounts on line 6 in columns (b), (c), (d), and (e) are less than zero, then for that year add lines 3 and 6. If the resulting sum is less than zero your capital gain net income for such year is zero. The following examples will illustrate this.—

Example (1)—	**Column (b), Part I**
Line 3	$100
Line 6	(670)
Capital gain net income for this year for purposes of computing entry for line 3(a), Part II	zero

Example (2)—	
Line 3	$2000
Line 6	(1300)
Capital gain net income for this year for purposes of computing entry for line 3(a), Part II	$700

Parts IV and V

To figure your tax use the tax rate schedules on T–1 of the instruction booklet for Form 1040.

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE: 1969—O-354-085 52—0237640

Form **1040-ES**

U.S. Treasury Department
Internal Revenue Service

Declaration of Estimated Income Tax for Individuals

1969

New Method for Making a Declaration of Estimated Tax for Individuals

The Internal Revenue Service has adopted new procedures for making declarations of estimated tax and paying installments due. These procedures will make it easier for taxpayers to comply with the requirements of the law. As in the past, taxpayers will continue to figure their estimated tax and their estimated tax payments. However, the Service will not send periodic statements of taxes due. Instead taxpayers will forward their payments with the declaration–voucher as the installments become due.

How to use the Declaration–Voucher

Follow these steps:

1. Fill out the worksheet on page 2 to figure your estimated tax for 1969.

2. Enter your social security number, name and address on the voucher. (If available, the top part of the label from your income tax return booklet should be attached to the name and address area of your first declaration voucher.)

3. Enter the amount shown on line 12 of the worksheet on line 1 of the voucher.

4. Enter the amount shown on line 15 of the worksheet on line 2 of the voucher.

5. Sign the voucher and detach at perforations.

6. Attach check or money order to the voucher and mail to the address shown in instruction 4. Then fill in Record of Estimated Tax Payments schedule on page 2.

For each later installment (line 13 of the worksheet less any overpayment credit applicable to the installment) enter your payment on line 2 of the voucher, attach remittance and mail. However, if you must amend your estimate, then:

1. Fill out the Amended Computation schedule on page 2.

2. Enter the revised amounts of estimated tax and payment on the related voucher.

3. Sign the voucher, detach at perforations and mail with required payment.

For each later installment, enter your payment (line 4 of the Amended Computation schedule) on line 2 of the voucher, attach remittance and mail.

Instructions for Declarations of Estimated Tax for Individuals

NOTE—*Some taxpayers find it convenient to increase their withholding tax to avoid filing declarations. If you do so, make sure your balance due on Form 1040 will be less than $40.*

1. Purpose of declaration–vouchers.—The declaration–vouchers are provided for paying currently any income tax (including the tax surcharge) and self-employment tax due in excess of the tax withheld. Therefore, declarations are required only from individuals whose wages or other income exceed the amounts specified in instruction 2. In general, the definitions of income, deductions, exemptions, etc., are the same as those on Form 1040.

2. Who must make a declaration.—Under the law every citizen of the United States or resident of the United States, Puerto Rico, Virgin Islands, Guam, and American Samoa shall make a declaration of his estimated tax if his total estimated income tax (including the tax surcharge) and self-employment tax exceeds his withholding (if any) by $40 or more and he:

(a) can reasonably expect gross income to exceed—

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

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

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

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

(b) can reasonably expect to receive more than $200 from sources other than wages subject to withholding.

A nonresident alien who is required to file a declaration of estimated income tax must use Form 1040–ES(OIO).

3. When to file declaration.—Your declaration must be filed on or before April 15, 1969, or such later date as is specified in instructions 6 and 7.

4. Where to file your declaration–voucher.

If your legal residence is in this State	Use this mailing address
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Ga. 30006
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Mo. 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812

If you are located in:	Use this address
Panama Canal Zone, American Samoa, Guam	Director of International Operations Internal Revenue Service Washington, D.C. 20225
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	Director of International Operations U.S. Internal Revenue Service Ponce de Leon Ave. and Bolivia St. Hato Rey, Puerto Rico 00917
Virgin Islands: Permanent Residents	Department of Finance, Tax Division Charlotte Amalie St. Thomas, Virgin Islands 00801

U.S. citizens with foreign addresses, except A.P.O. and F.P.O., and those excluding income under sec. 911 or 931: file with Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

5. Payment of estimated tax.—Your estimated tax may be paid in full with the declaration, or in equal installments on or before April 15, 1969, June 15, 1969, September 15, 1969, and January 15, 1970. The first installment must accompany the declaration. Make check or money order payable to "Internal Revenue Service." Please write your social security number on your check or money order.

6. Farmers and fishermen.—If at least two-thirds of your gross income is from farming or fishing, you may file the declaration on or before January 15, 1970, instead of April 15, 1969. If you wait until January 15, 1970, you must then pay the entire amount of the estimated tax. However, if you file your final tax return on or before February 15, 1970, and pay the total tax at that time, you need not file a declaration for 1969.

7. Changes in income, exemptions, etc.—Even though your situation on April 15 is such that you are not required to file, your circumstances may change so that you will be required to file a declaration later. In such case the time for filing is as follows: June 15, if the change occurs after April 1 and before June 2; September 15, if the change occurs after June 1 and before September 2; January 15, 1970, if the change occurs after September 1. The estimated tax may be paid in equal installments on the remaining payment dates.

If by January 31, 1970, you file your 1969 income tax return and pay in full the balance of tax due, then on or before January 15, 1970, you need not—(a) file any required amended declaration; (b) file an original declaration which would be due for the first time on January 15, 1970; or (c) pay the last installment of estimated tax.

8. Amended declaration.—Use the Amended Computation schedule on page 2 if, after having filed a declaration, you find that your estimated tax is substantially increased or decreased. Show the amended estimated tax on line 1 of the next declaration–voucher filed.

9. Fiscal year.—If your return is not on a calendar year basis, change all dates to correspond with your fiscal year. Use Form 1040–FY 1969–70 as a guide to estimate your surcharge.

10. Additional charge for failure to pay estimated income and self-employment tax.—An additional charge of 6% a year is imposed by law for underpayment of installments of estimated tax except in certain situations. The charge does not apply if each installment is paid on time and (a) is at least **80 percent** (66⅔% for farmers and fishermen) of the amount due, or (b) is based on a tax (including surcharge) computed by using your income for last year and this year's tax rates and exemptions. For additional exceptions in unusual cases see Form 2210. Farmers and fishermen see Form 2210F.

Please note:

We will not send you bills for the estimated tax installments as we have in the past.

MAR:AO491-PA

Estimated Tax Worksheet (Keep for your records—Do not file)

1 Total income expected in 1969 (see Form 1040, page 1, line 9) . . . . . .

TAX TABLE USERS OMIT LINES 2 AND 3 AND ENTER TAX FROM TAX TABLE ON LINE 4

2a Deductions (itemized or standard) . . . . . .

2b Exemptions ($600 for each, including additional exemptions for age and blindness) . . . . . .

3 Line 1 less the total of 2a and 2b. This is your estimated taxable income . . . . . .

4 Tax on amount on line 3. Use Form 1040 and related schedules as a guide . . . . . .

5 Tax surcharge: Multiply amount on line 4 by .05. However, if you expect to claim the retirement income credit, see line 14, Part V, Schedule B (Form 1040), but substitute .05 for the .075 rate on Schedule B . .

6 Tax from recomputing prior year investment credit . . . . . .

7 Estimate of 1969 self-employment income $_____; if $7,800 or more, enter $538.20; if less, multiply the amount by .069. (If joint declaration and both have self-employment income, make separate computations) . . . . . .

8 Add lines 4, 5, 6 and 7 . . . . . .

9 Credits (see Form 1040, page 2, Part V and Form 4136, line 4) . . . . . .

10 Line 8 less line 9 . . . . . .

11 Estimated income tax withheld and to be withheld during entire year 1969 . . . . . .

12 Estimated Tax. (Line 10 less line 11.) Enter here and on line 1 on declaration–voucher. If less than $40, no declaration is required . . . . . .

13 Computation of Installments— If declaration is due to be filed on:
- April 15, 1969, enter ¼ of line 12
- June 15, 1969, enter ⅓ of line 12
- September 15, 1969, enter ½ of line 12
- January 15, 1970, enter amount on line 12

14 Enter amount of last year's overpayment elected for credit to 1969 estimated tax. However, if you desire to spread the credit, divide it by the number of installments and enter the result here . . . . . .

15 Amount to be paid. (Line 13 less line 14.) Enter here and on line 2 on original declaration–voucher . . .

Amended Computation

(Use if estimated tax is substantially changed after first declaration–voucher filed.)

1 Amended estimated tax. (Enter here and on line 1 of declaration–voucher.) . . . . . .

2 **Less:**
(a) Amount of last year's overpayment elected for credit to 1969 estimated tax . . .
(b) Payments made on 1969 declaration . .
(c) Total of lines 2(a) and 2(b) . . . . . .

3 Unpaid balance (line 1 less line 2(c)) . . .

4 Amount to be paid (line 3 divided by number of remaining installments). (Enter here and on line 2 of declaration–voucher.) . . . . . .

Record of Estimated Tax Payments

Voucher number	Amount	Date	Check or money order number
1			
2			
3			
4			
1968 overpayment elected for credit			
Total			

2

Cut along this line

Form **1040-ES**
U.S. Treasury Department
Internal Revenue Service

Estimated Tax Declaration—Voucher for Individuals (1969)

To be used for making declaration and payment

Voucher 1
(Due on or before April 15, 1969)

Calendar year taxpayers—Installments are due by 15th of April, June, September and January. **Fiscal year taxpayers**—See instructions.

Your social security number	**Spouse's social security number**

Please type or print (or attach label)

First name and initial (if joint declaration, use first name and middle initials of both) | Last name

Address (Number and street)

City, State, and ZIP code

1. Estimated tax for the year ending ..... is $.....
(month and year)

2. Amount of this payment ..... $.....
(also enter in your Record of Payments on page 2.)

Sign here ▶ _____
Your signature

▶ _____
Spouse's signature (If joint declaration)

Return this voucher with check or money order payable to "Internal Revenue Service."

Form **1040-ES**
U.S. Treasury Department
Internal Revenue Service

Estimated Tax Declaration—Voucher for Individuals (1969)

To be used for making declaration and payment

Voucher 2
(Due on or before June 15, 1969)

Calendar year taxpayers—Installments are due by 15th of April, June, September and January. **Fiscal year taxpayers**—See instructions.

Your Social Security number	Spouse's social security number

Please type or print

First name and initial (if joint declaration, use first names and middle initials of both) | Last name

Address (Number and street)

City, State, and ZIP code

*1. Estimated tax (or amended estimated tax) for the year ending ..... (month and year) is $.....

2. Amount of this payment . . . . . $..... (also enter in your Record of Payments on page 2.)

*Sign here ▶ Your signature

▶ Spouse's signature (If joint declaration)

*Complete only if this is an original or amended declaration.

Return this voucher with check or money order payable to "Internal Revenue Service."

Cut along this line

Form **1040-ES**
U.S. Treasury Department
Internal Revenue Service

Estimated Tax Declaration—Voucher for Individuals (1969)

To be used for making declaration and payment

Voucher 3
(Due on or before September 15, 1969)

Calendar year taxpayers—Installments are due by 15th of April, June, September and January. **Fiscal year taxpayers**—See instructions.

Your Social Security number	Spouse's social security number

Please type or print

First name and initial (if joint declaration, use first names and middle initials of both) | Last name

Address (Number and street)

City, State, and ZIP code

*1. Estimated tax (or amended estimated tax) for the year ending ..... (month and year) is $.....

2. Amount of this payment . . . . . $..... (also enter in your Record of Payments on page 2.)

*Sign here ▶ Your signature

▶ Spouse's signature (If joint declaration)

*Complete only if this is an original or amended declaration.

Return this voucher with check or money order payable to "Internal Revenue Service."

Cut along this line

Form **1040-ES**
U.S. Treasury Department
Internal Revenue Service

Estimated Tax Declaration—Voucher for Individuals (1969)

To be used for making declaration and payment

Voucher 4
(Due on or before January 15, 1970)

Calendar year taxpayers—Installments are due by 15th of April, June, September and January. **Fiscal year taxpayers**—See instructions.

Your Social Security number	Spouse's social security number

Please type or print

First name and initial (if joint declaration, use first names and middle initials of both) | Last name

Address (Number and street)

City, State, and ZIP code

*1. Estimated tax (or amended estimated tax) for the year ending ..... (month and year) is $.....

2. Amount of this payment . . . . . $..... (also enter in your Record of Payments on page 2.)

*Sign here ▶ Your signature

▶ Spouse's signature (If joint declaration)

*Complete only if this is an original or amended declaration.

Return this voucher with check or money order payable to "Internal Revenue Service."

1

WAGE AND TAX STATEMENT 1969

Copy A—For Internal Revenue Service

Type or print EMPLOYER'S identification number, name, and address above.

FEDERAL INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION		
Federal income tax withheld	Wages paid subject to withholding in 1969 [1]	Other compensation paid in 1969 [2]	F.I.C.A. employee tax withheld [3]	Total F.I.C.A. wages paid in 1969 [4]	

EMPLOYEE'S social security number ▶

[1] Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.

[2] Report salary or other employee compensation which was not subject to withholding. See Circular E. Farmers, see Circular A.

[3] One-eighth of this amount was withheld to finance the cost of Hospital Insurance Benefits. The remainder is for old-age, survivors, and disability insurance.

[4] Includes tips reported by employee.

Type or print EMPLOYEE'S name and address (including ZIP code) above.

Uncollected Employee Tax on Tips . . . . $

FORM W–2 U.S. Treasury Department, Internal Revenue Service 16—80183-1

EMPLOYER: See instructions on back of copy D.

WAGE AND TAX STATEMENT 1969

Copy B—To be filed with employee's tax return

Type or print EMPLOYER'S identification number, name, and address above.

FEDERAL INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION		
Federal income tax withheld	Wages paid subject to withholding in 1969 [1]	Other compensation paid in 1969 [2]	F.I.C.A. employee tax withheld [3]	Total F.I.C.A. wages paid in 1969 [4]	

EMPLOYEE'S social security number ▶

[1] Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.

[2] **Add this item to wages in figuring the amount to be reported as wages and salaries on your income tax return.**

[3] One-eighth of this amount was withheld to finance the cost of Hospital Insurance Benefits. The remainder is for old-age, survivors, and disability insurance.

[4] Includes tips reported by employee.

Type or print EMPLOYEE'S name and address (including ZIP code) above.

Uncollected Employee Tax on Tips . . . . $

FORM W–2 U.S. Treasury Department, Internal Revenue Service

16—80183-1

NOTICE TO EMPLOYEE:

1. **Income Tax Wages.**—This statement is important. Copy B must be filed with your U.S. Income Tax Return for 1969. If your social security number, name, or address is stated incorrectly, correct the information on copy B and notify your employer.
2. **Social Security Wages.**—If your wages were subject to social security taxes, but are not shown, your social security wages are the same as wages shown under "FEDERAL INCOME TAX INFORMATION," but not more than $7,800.
3. **Credit For F.I.C.A. Tax.**—If more than $374.40 of F.I.C.A. (social security and hospital insurance) employee tax was withheld during 1969 because you received wages from more than one employer, the excess should be claimed as a credit against income tax. See instructions for your income tax return.
4. A copy of this form has been sent to the Internal Revenue Service.

This is not a tax return but you must file it with your tax return. See instructions on back of copy C.

16—80183-1

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1969—O-337-015 25-1118272

WAGE AND TAX STATEMENT 1969

Copy C—For employee's records

Type or print EMPLOYER'S identification number, name, and address above.

FEDERAL INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION		
Federal income tax withheld	Wages paid subject to withholding in 1969 [1]	Other compensation paid in 1969 [2]	F.I.C.A. employee tax withheld [3]	Total F.I.C.A. wages paid in 1969 [4]	

EMPLOYEE'S social security number ▶

[1] Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.

[2] Add this item to wages in figuring the amount to be reported as wages and salaries on your income tax return.

[3] One-eighth of this amount was withheld to finance the cost of Hospital Insurance Benefits. The remainder is for old-age, survivors, and disability insurance.

[4] Includes tips reported by employee. If your wages were subject to social security taxes, but are not shown, these wages are the same as wages shown under "Federal Income Tax Information," but not more than $7,800.

Type or print EMPLOYEE'S name and address (including ZIP code) above.

Uncollected Employee Tax on Tips . . . . $

FORM W–2 U.S. Treasury Department, Internal Revenue Service 16—80183-1

WHO MUST FILE A FEDERAL INCOME TAX RETURN

If your income in 1969 was $600 or more ($1,200 if 65 years of age or over), you must file an income tax return. Forms may be obtained from the Internal Revenue Service, your employer, bank, or post office.

A single person with income of less than $600 ($1,200 if 65 years of age or over) **should file a return to get a refund if income 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. To assure any benefit of the split-income provisions, a married couple should file a joint income tax return.**

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1969—O-337-015 25-1118272 16—80183-1

WAGE AND TAX STATEMENT 1969

Type or print EMPLOYER'S identification number, name, and address above.

Copy D—For employer

FEDERAL INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION		
Federal income tax withheld	Wages paid subject to withholding in 1969 [1]	Other compensation paid in 1969 [2]	F.I.C.A. employee tax withheld [3]	Total F.I.C.A. wages paid in 1969 [4]	

EMPLOYEE'S social security number ▶

Type or print EMPLOYEE'S name and address (including ZIP code) above.

[1] Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.

[2] Report salary or other employee compensation which was not subject to withholding. See Circular E. Farmers, see Circular A.

[3] One-eighth of this amount was withheld to finance the cost of Hospital Insurance Benefits. The remainder is for old-age, survivors, and disability insurance.

[4] Includes tips reported by employee.

Uncollected Employee Tax on Tips . . . . $

FORM **W–2** U.S. Treasury Department, Internal Revenue Service

16—80183-1

TO EMPLOYER:

1. Prepare this form for each employee *(a)* from whom income tax has been withheld during the year or *(b)* whose wages (including tips reported), for purposes of income tax withholding, exceeded the amount of one withholding exemption for any payroll period (even though no income tax was withheld). If "other compensation" plus wages, if any, of $600 or more is paid to an employee in the year, Copy A of Form W–2 must be furnished to the Internal Revenue Service, even though no wages are subject to income tax withholding.

2. Fill in—*(a)* Your identification number, name, and address.

(b) The amount of income tax deducted and withheld. If no amount was deducted and withheld enter "None" or "0."

(c) Total wages paid and tips reported before any payroll deductions. Payments of "sick pay" and non-cash remuneration are considered wages. If an employer keeps the records described in Circular E he may also enter amounts of excludable sick pay in the space adjacent to "Total F.I.C.A. wages paid in 1969." Any amount of sick pay shown in the space should be identified by the words "Excludable sick pay."

(d) Other compensation. This block should include all other compensation (amounts includible in gross income but not subject to income tax witholding) paid to an employee.

(e) Total amount of F.I.C.A. employee tax *(not the employer tax)* deducted and witheld, if any (but if there was an adjustment in 1969 to correct the tax for a prior year enter the amount withheld in 1969 increased by the adjustment for an overcollection or decreased by the adjustment for an undercollection). If F.I.C.A. wages were paid or tips reported but no employee tax was deducted, enter "None" or "0."

(f) Total wages paid and tips reported (before payroll deductions) subject to the Federal Insurance Contributions Act. Non-cash remuneration is considered wages. If not subject to F.I.C.A., enter "None" or "0" No F.I.C.A. wage entry need be made if (1) F.I.C.A. wages exactly equal the total wages for income tax withholding purposes, or (2) F.I.C.A. wages are $7,800 and the total wages for income tax withholding purposes exceed $7,800.

(g) Uncollected employee tax on tips. See Circular E for instructions.

(h) The employee's social security number, name, and address.

(i) State and local government employers who have been assigned an identification number with the prefix 69 should also show this number.

3. Give copies B and C to the employee *(a)* on or before January 31 following the calendar year if the employee is in your employ at the close of such year, or *(b)* within 30 days after the last payment of wages, if his employment is terminated before the close of such year.

4. Forward Copy A to the Internal Revenue Service. For further information see Form 941 and Circular E. Farmers, see Circular A.

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1969—O-337-015 25-1118272

16—80183-1

Section 10

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