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STATISTICS OF INCOME . . . 1957

Individual
**INCOME TAX
RETURNS**

for 1957

U. S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

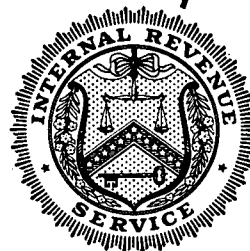
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Statistics of Income

1957

Individual
INCOME TAX
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for 1957



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

U. S. TREASURY DEPARTMENT

Internal Revenue Service • Publication No. 79 (9-59)

UNITED STATES
GOVERNMENT PRINTING OFFICE

WASHINGTON : 1959

For sale by the Superintendent of Documents, U. S. Government Printing Office, Washington 25, D. C. - Price 75 cents (paper cover)

LETTER OF TRANSMITTAL

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., August 20, 1959.

SIR: I have the honor to submit this annual report, *Statistics of Income—1957, Individual Income Tax Returns*. Data contained therein were compiled from the individual income tax returns for the income year 1957 and include information reported on both Form 1040 and Form 1040A. These statistical data were classified by size of adjusted gross income and taxable income, by tax status, by States and Territories, and by marital status of taxpayer. There are tabulations relative to excludable sick pay, dividend exclusions, standard deductions, capital gains and losses, and types of income, tax, and tax credits.

The report has been prepared in compliance with section 6108, Internal Revenue Code of 1954. Over the years, these annual reports have supplied information needed for study of income tax laws and have been widely used in economic analysis of the income of individuals.

Respectfully,

DANA LATHAM,
Commissioner of Internal Revenue.

HONORABLE ROBERT B. ANDERSON,
Secretary of the Treasury.

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***Individual
Income Tax
Returns***

INDIVIDUAL INCOME TAX RETURNS FOR 1957

Financial statistics in this report were prepared from a sample of all individual income tax returns filed by taxpayers for their 1957 income tax year. These returns were filed under provisions relating to the tax on individual income contained in the Internal Revenue Code of 1954 which remained substantially the same as for the previous year.

The tabulations reveal a continuation of the upward trend for most items and a record high for number of returns filed, amounts of adjusted gross income, taxable income, and taxes.

NUMBER OF RETURNS, INCOME, AND TAXES

The 59.8 million individual returns filed for 1957 showed an increase of 628 thousand over the number of returns filed for 1956. Taxable returns increased by 607 thousand and nontaxable returns by 21 thousand. More than 14 million returns were filed on the employee's simplified return, Form 1040A, the largest number filed on this form since 1951.

Adjusted gross income for 1957 reached an all-time high of \$280 billion, an increase of \$12.6 billion over adjusted gross income for 1956. Net salaries and wages of \$228 billion were \$12.5 billion higher than the previous year and accounted for most of the increase in adjusted gross income. Current year receipts from dividends and interest amounted to more than \$12 billion, up nearly \$1 billion from similar receipts for 1956. Sole proprietorship profit of \$20.3 billion showed a decline of \$945 million from the profit of 1956, while partnership profit showed an increase of \$507 million for 1957. Profit from sales of capital assets had the greatest decline with a decrease of \$1.1 billion in 1957 net gain. There was a slight decline in rent and royalty income for the current year.

Text table A shows the net changes between significant items for the income years 1957 and 1956.

Table A.—NUMBER OF RETURNS, INCOME, AND TAXES: 1957 AND 1956

Items	1957	1956	Change, 1957 from 1956
	(1)	(2)	(3)
Number of returns, total.....	59,825,121	59,197,004	+628,117
Taxable.....	46,865,315	46,258,646	+606,669
Nontaxable.....	12,959,806	12,938,358	+21,448
(Million dollars)			
Adjusted gross income.....	280,321	267,724	+12,596
Sources of income:			
Salaries and wages.....	228,077	215,618	+12,459
Dividends.....	9,124	8,606	+518
Interest.....	3,319	2,872	+447
Business or profession.....	20,339	21,285	-945
Partnership.....	9,359	8,852	+507
Sale of capital assets.....	3,486	4,553	-1,067
Rents and royalties.....	3,259	3,344	-85
Other.....	3,358	2,595	+763
Taxable income.....	149,363	141,532	+7,831
Income tax after credits.....	34,394	32,732	+1,662
Self-employment tax.....	581	533	+48

The current year taxable income of \$149.4 billion was \$7.8 billion higher than that for 1956, an increase of 5.5 percent. The increased tax base resulted in an income tax after credits of \$34.4 billion for 1957. This is \$1.7 billion, or 5.1 percent, more income tax than was reported the previous year.

In addition to the income tax liability, there was a self-employment tax of \$581 million reported on nearly 7 million returns showing self-employment income for 1957. Among these 7 million returns, there were 2.3 million which had no income tax liability. Self-employment tax was reported on 358 thousand fewer returns than for 1956. Nevertheless, the self-employment tax for the current year is the largest ever reported, primarily because of an increase in the self-employment tax rate.

Tax credits totaling \$422.4 million were claimed against the income tax before credits. The largest single credit was that for dividends received which amounted to \$299.8 million, with retirement income credit of \$99.2 million the second largest. Total tax credits for 1957 were \$20 million, or 5 percent, above total credits for 1956.

Nonbusiness deductions allowable against adjusted gross income were itemized on one out of every three returns filed for 1957. The percentage of returns represented by these itemized returns increased from 31.2 percent for 1956 to 33.7 percent for 1957. This is the largest percentage of returns ever to show use of itemized deductions. The increase in the number of these returns was 1.7 million over that for last year. The amount of each separate deduction was not tabulated this year, but the total deductions amounted to \$25.7 billion, which is 18.5 percent of the adjusted gross income reported on itemized returns.

The number of personal exemptions reached an all-time high of 168 million and the amount of exemption deducted from income in computing taxable income exceeded the \$100 billion mark for the first time.

DIVIDENDS

Total receipts from foreign and domestic corporate dividends were reported as \$9.4 billion for the income year 1957 on returns, Form 1040. This is more than half a billion increase over dividend receipts for the 1956 tax year. Of the total receipts, \$9.1 billion dividends were included in adjusted gross income for 1957. Over \$0.3 billion receipts were eliminated under the provision that the first \$50 of domestic dividends qualifying for the exclusion are excluded from gross income. No data were available regarding dividends received by taxpayers filing Form 1040A on which dividends not exceeding \$100 after exclusion were included in other income.

INDIVIDUAL INCOME TAX RETURNS FOR 1957

Table B.—DIVIDENDS ELIGIBLE AND INELIGIBLE FOR EXCLUSION AND DIVIDENDS ELIGIBLE FOR TAX CREDIT, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Dividends in adjusted gross income		Domestic and foreign dividends received						Exclusions		Dividends eligible for tax credit		Tax credit for dividends received	
	Number of returns	Amount (Thousand dollars)	Total		Not eligible for exclusions		Eligible for exclusions		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Taxable returns:														
\$600 under \$1,000.....	20,361	7,626	25,526	8,765	3,800	562	25,180	8,752	24,836	1,139	20,016	7,613	14,127	60
\$1,000 under \$1,500.....	45,532	23,688	52,055	26,031			50,672	25,482	49,640	2,343	44,120	23,139	33,092	392
\$1,500 under \$2,000.....	81,789	46,035	94,592	50,291	7,598	1,434	90,101	48,857	89,757	4,256	76,953	44,601	58,994	941
\$2,000 under \$2,500.....	84,976	56,624	99,467	61,641	7,617	2,020	96,365	59,621	95,329	5,017	81,528	54,604	62,881	1,296
\$2,500 under \$3,000.....	105,920	72,571	128,729	78,641	14,495	1,762	121,133	76,879	119,403	6,070	97,286	70,809	78,662	1,787
\$3,000 under \$3,500.....	121,334	88,387	147,225	95,450	11,737	1,106	141,017	94,344	136,880	7,063	115,096	87,281	90,263	2,303
\$3,500 under \$4,000.....	133,431	93,170	166,493	101,599	13,838	1,455	158,176	100,144	155,725	8,429	124,050	91,715	94,625	2,466
\$4,000 under \$4,500.....	149,274	113,288	185,991	122,976	14,153	1,463	180,809	121,513	178,362	9,688	142,365	111,825	115,744	3,254
\$4,500 under \$5,000.....	156,223	103,686	200,408	114,382	15,548	1,434	194,511	112,948	191,064	10,696	148,949	102,252	120,248	3,186
\$5,000 under \$6,000.....	315,091	239,696	427,869	262,699	35,641	3,987	410,928	258,712	406,103	23,003	296,075	235,709	229,861	7,501
\$6,000 under \$7,000.....	307,640	241,720	409,311	264,643	29,385	3,488	394,090	261,155	391,329	22,923	289,317	238,232	232,784	7,777
\$7,000 under \$8,000.....	276,091	259,611	366,148	281,510	23,145	5,039	355,454	276,471	352,698	21,899	262,644	254,572	212,553	8,632
\$8,000 under \$9,000.....	219,637	204,051	302,389	222,067	25,226	2,943	296,180	219,124	294,460	18,016	207,191	201,108	173,325	6,915
\$9,000 under \$10,000.....	192,334	207,463	260,787	223,962	15,982	1,865	253,853	222,097	253,509	16,499	184,422	205,598	154,364	7,106
\$10,000 under \$15,000.....	599,937	902,912	739,398	953,610	53,751	13,381	726,593	940,229	724,379	50,698	581,926	889,531	499,001	31,824
\$15,000 under \$20,000.....	264,626	685,115	298,451	706,931	26,600	9,718	294,756	697,213	294,097	21,816	259,118	675,397	237,271	24,513
\$20,000 under \$25,000.....	147,981	554,604	160,649	566,789	18,017	10,861	159,185	555,928	158,838	12,185	145,958	543,743	137,200	20,107
\$25,000 under \$50,000.....	257,734	1,613,088	272,020	1,634,491	40,029	30,033	269,699	1,604,458	269,493	21,403	254,544	1,583,055	244,431	59,657
\$50,000 under \$100,000.....	79,507	1,333,596	81,099	1,340,327	17,338	28,709	80,760	1,311,618	80,733	6,731	79,081	1,304,887	77,907	48,490
\$100,000 under \$150,000.....	13,016	540,702	13,114	541,803	3,543	11,488	13,097	530,315	13,097	1,101	12,989	529,214	12,585	19,235
\$150,000 under \$200,000.....	3,753	270,524	3,779	270,846	1,354	5,629	3,770	265,217	3,768	322	3,750	264,895	3,736	9,373
\$200,000 under \$500,000.....	3,818	510,009	3,834	510,335	1,539	12,198	3,826	498,137	3,825	326	3,808	497,811	3,791	16,685
\$500,000 under \$1,000,000.....	562	188,745	564	188,792	247	3,321	562	185,471	562	47	559	185,424	555	5,811
\$1,000,000 or more.....	213	270,097	213	270,113	105	4,430	213	265,683	213	16	213	265,667	207	8,072
Total taxable returns.....	3,580,750	8,627,008	4,440,111	8,898,694	380,688	158,326	4,320,930	8,740,368	4,288,100	271,686	3,431,958	8,468,682	2,888,207	297,383
Nontaxable returns:														
No adjusted gross income....	24,990	33,550	29,224	35,312	4,124	769	27,417	34,543	27,382	1,762	22,801	32,781	-	-
Under \$600.....	47,634	13,190	56,318	15,718	4,832	406	53,213	15,312	49,416	2,528	44,231	12,784	-	-
\$600 under \$1,000.....	68,022	38,660	84,237	42,516	7,626	1,132	79,717	41,384	76,619	3,856	62,469	37,528	(1)	(1)
\$1,000 under \$1,500.....	121,030	52,530	138,303	59,175	14,826	1,905	127,951	57,270	123,476	6,645	109,989	50,625	6,885	35
\$1,500 under \$2,000.....	99,721	57,381	119,092	63,362	13,827	3,204	110,433	60,158	107,336	5,981	90,718	54,177	20,310	330
\$2,000 under \$2,500.....	76,654	55,385	89,087	60,300	6,979	2,481	84,250	57,819	82,529	4,915	71,474	52,904	23,444	481
\$2,500 under \$3,000.....	58,290	53,591	64,509	57,644	5,521	900	62,092	56,744	61,747	4,053	55,178	52,691	16,218	404
\$3,000 under \$3,500.....	31,802	39,452	36,361	41,807	4,494	2,170	33,942	39,637	33,942	2,355	29,039	37,282	11,020	343
\$3,500 under \$4,000.....	18,614	22,546	21,029	23,946			19,994	23,326	19,994	1,400	17,234	21,926	4,816	157
\$4,000 under \$4,500.....	14,627	20,210	16,357	21,355			15,669	19,914	14,631	1,145	13,939	18,769	5,919	197
\$4,500 under \$5,000.....	8,277	11,477	8,622	12,122	8,815	6,072	7,931	12,048	7,931	645	7,241	11,403	4,135	211
\$5,000 or more.....	18,028	98,777	20,553	100,131			19,642	96,194	19,642	1,354	17,117	94,840	7,005	257
Total nontaxable returns.....	587,739	496,749	683,692	533,388	71,044	19,039	642,251	514,349	624,645	36,639	541,430	477,710	101,128	2,384
Grand total.....	4,168,499	9,123,757	5,123,803	9,432,082	451,732	177,365	4,963,181	9,254,717	4,912,745	308,325	3,973,388	8,946,392	2,989,335	299,767
Returns under \$5,000.....	1,468,461	1,003,047	1,763,625	1,093,033	156,537	26,338	1,680,573	1,066,695	1,645,999	89,986	1,374,676	976,709	762,759	17,812
Returns \$5,000 or more.....	2,700,038	8,120,710	3,360,178	8,339,049	295,195	151,027	3,282,608	8,188,022	3,266,746	218,339	2,598,712	7,969,683	2,226,576	281,955

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

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

Data in text table B present information reported by the taxpayer in his schedule for income from dividends. This table shows amounts of dividends in adjusted gross income, total dividend receipts, dividends eligible and ineligible for exclusion, exclusions, dividends eligible and ineligible for tax credit, and the tax credit, together with the number of returns that had these items.

Dividends not eligible for exclusion were those received from life insurance companies, China Trade Act corporations, tax-exempt organizations, exempt farmers' cooperatives, foreign corporations, certain corporations doing business in possessions of the United States, and regulated investment companies unless specifically designated by the company to be taken into account for exclusion and credit.

Dividends eligible for the exclusion were those from taxable qualifying domestic corporations, such as the regular industrial, mercantile, and commercial corporations, whether received directly or through shares of fiduciary income or untaxed partnership profit. The exclusion applied to dividends on non-withdrawal capital stock of building and loan associations or similar organizations, and the true

dividends from regulated investment companies. Also eligible for the dividend exclusion were the entire distributions of entrepreneurial and partnership enterprises that elected to be taxed as a corporation. The so-called dividends from mutual and cooperative banks and savings and loan or building and loan associations were considered as interest for income tax purposes.

Exclusion of the first \$50 of qualifying dividend receipts was allowed in determining the amount of dividends to be included in gross income. If husband and wife filed jointly, each was entitled to apply the exclusion against his respective qualifying dividends. When the taxpayer received less than \$50 of qualifying dividends, the exclusion equaled the amount received.

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

More than 5 million returns showed receipts from dividends and 4 million of these had dividends in adjusted gross income. Thus, approximately 1 million returns had dividend receipts of \$50 or less

which were eliminated from gross income by the exclusion and, therefore, had no dividends in adjusted gross income.

Of the \$9.4 billion total dividend receipts, \$308 million of qualifying domestic dividends were removed from income as exclusions on 4.9 million returns, leaving \$9.1 billion dividends in adjusted gross income. Dividends eligible for the tax credit totaled \$8.9 billion and were reported on nearly 4 million returns. A tax credit for dividends received of nearly \$300 million was claimed on 3 million of these returns showing dividends eligible for such a credit.

Table C.—EXCLUDABLE SICK PAY AND NET SALARIES AND WAGES,
BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Excludable sick pay		Salaries and wages (net)	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)
Taxable returns:				
\$600 under \$1,000.....	3,096	1,452	1,244,419	1,027,093
\$1,000 under \$1,500.....	12,042	3,802	2,088,107	2,570,808
\$1,500 under \$2,000.....	17,890	8,562	2,006,521	3,419,706
\$2,000 under \$2,500.....	35,492	14,943	2,488,339	5,463,017
\$2,500 under \$3,000.....	52,314	24,042	2,641,422	7,079,211
\$3,000 under \$3,500.....	63,687	22,454	2,957,016	9,324,701
\$3,500 under \$4,000.....	94,370	34,446	3,178,499	11,576,390
\$4,000 under \$4,500.....	98,876	37,313	3,480,323	14,383,916
\$4,500 under \$5,000.....	120,898	43,236	3,495,769	16,122,264
\$5,000 under \$6,000.....	221,443	73,042	6,080,971	32,288,586
\$6,000 under \$7,000.....	174,355	60,990	4,421,189	27,667,237
\$7,000 under \$8,000.....	139,480	47,372	3,009,987	21,599,493
\$8,000 under \$9,000.....	93,085	30,792	1,953,860	15,780,251
\$9,000 under \$10,000.....	67,300	24,447	1,216,049	10,818,300
\$10,000 under \$15,000.....	109,454	42,884	1,870,962	19,529,880
\$15,000 under \$20,000.....	19,614	11,098	379,994	5,063,386
\$20,000 under \$25,000.....	8,390	5,648	160,583	2,528,773
\$25,000 under \$50,000.....	10,513	7,848	229,660	4,991,789
\$50,000 under \$100,000.....	3,013	2,613	59,185	2,113,568
\$100,000 under \$150,000.....	472	429	9,080	463,070
\$150,000 under \$200,000.....	157	119	2,560	154,732
\$200,000 under \$500,000.....	151	127	2,464	179,931
\$500,000 under \$1,000,000.....	21	21	412	32,110
\$1,000,000 or more.....	5	8	142	8,988
Total taxable returns.....	1,346,118	497,688	42,977,513	214,187,200
Nontaxable returns:				
No adjusted gross income.....	(¹)	(¹)	91,786	127,443
Under \$600.....	7,913	10,116	3,258,243	1,083,262
\$600 under \$1,000.....	4,818	10,086	1,110,157	831,008
\$1,000 under \$1,500.....	9,298	7,647	1,234,185	1,403,835
\$1,500 under \$2,000.....	8,612	8,803	1,008,043	1,628,925
\$2,000 under \$2,500.....	9,642	14,462	784,185	1,624,380
\$2,500 under \$3,000.....	7,231	6,124	688,470	1,731,454
\$3,000 under \$3,500.....	7,230	2,564	521,416	1,576,863
\$3,500 under \$4,000.....	7,230	4,646	393,485	1,398,217
\$4,000 under \$4,500.....	10,091	6,021	219,105	894,164
\$4,500 under \$5,000.....			136,777	622,052
\$5,000 or more.....			173,596	968,106
Total nontaxable returns...	75,511	76,400	9,619,448	13,889,709
Grand total.....	1,421,629	574,088	52,596,961	228,076,909
Returns under \$5,000.....	570,629	264,952	33,026,267	83,888,709
Returns \$5,000 or more.....	851,000	309,136	19,570,694	144,188,200

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

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

EXCLUDABLE SICK PAY

Under certain conditions, compensation received under wage continuation plans for the period of absence because of illness or personal injury could be excluded from gross income on Form 1040. The deduction was limited to a weekly rate of \$100 under plans which were financed by the employer. Text table C reveals that this deduction occurred on 1.4 million returns for 1957, approximately the same

frequency of occurrence as the year before. These 1.4 million returns represented 3.7 percent of the 1040 returns with salary and wages. The excludable sick pay amounted to \$574 million, an increase of \$30 million over the 1956 deduction. The excludable sick pay and the net salaries and wages in adjusted gross income, together with frequencies, are tabulated by adjusted gross income classes in table C.

CAPITAL GAINS AND LOSSES

There were sizable changes in the capital gains and losses reported by individuals on returns for the income years 1957 and 1956. Although 2.9 million returns for 1957 showed a capital gain in adjusted gross income, this is 212 thousand less than the year before, and \$4.1 billion of capital gain is 17.3 percent under the 1956 capital gain. A deduction for capital loss was taken on another million returns for 1957, but this is 255 thousand more returns than showed a capital loss deduction for the 1956 income year. The amount of capital loss deducted for 1957 was \$643 million which is \$204 million, or 46 percent, greater than the 1956 capital loss deduction.

Considering the entire loss from sales of property treated as capital assets, that is, loss before the statutory limitation on the deduction, there was a net loss of \$2 billion which is 58 percent larger than the capital loss deducted for 1956. Only 32 percent of the 1957 loss before limitation was usable in computing the adjusted gross income for the current year. This is 2 percent lower than the usable losses last year.

Data for capital gains and losses for the two years are shown in text table D below.

Table D.—CAPITAL GAINS AND LOSSES: 1957 AND 1956
[Taxable and nontaxable returns]

Year	Capital gains		Capital losses		
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
				Before limitation	After limitation
	(1)	(2)	(3)	(4)	(5)
1957.....	2,936,564	4,128,228	1,038,208	2,036,866	642,695
1956.....	3,148,460	4,991,131	783,596	1,287,123	438,465
Change.....	-211,896	-862,903	+254,612	+749,743	+204,230

A study of the returns with a capital loss deducted in computing adjusted gross income for 1957 discloses interesting information on the amount of capital loss to be carried over into future years. Text table E shows data for returns with a deduction for capital loss in two separate categories: (1) returns on which the capital loss was within the statutory limitation and, therefore, entirely deductible in computing adjusted gross income, and (2) returns on which the capital loss was such that the statutory limitation was effective and prevented the entire loss from being used in the current year. The unused capital loss resulting from the limitation

INDIVIDUAL INCOME TAX RETURNS FOR 1957

provides a measure of the potential capital loss carryover which may be used as a short-term loss in future years, as explained below.

In the first category, there were 652,277 returns which had \$256.8 million of capital loss before limitation. All of these capital losses were allowed in computing adjusted gross income because each taxpayer's net loss was small enough to be within the statutory limitation and could be deducted in its entirety even though some had a capital loss carryover from prior years.

In the second category of returns, there were 385,931 returns on each of which the capital loss before limitation was so large that only a part of the loss was deductible on account of the limitation. Under the statutory limitation, a capital loss is allowed only to the extent of the smaller of (a) \$1,000 or (b) taxable income (adjusted gross income if tax table was used) computed without regard to capital gains and losses and personal exemption. The entire capital loss before limitation on these returns amounted to \$1.8 billion, but the deductible loss was limited to \$385.9 million, which is about 22 percent of the entire loss.

Among the returns with capital loss partially deducted in the second category, there were 281,101 returns which had no capital loss carryover from 1952-56, so all these transactions occurred in the current year. The loss before limitation on these returns was \$952.5 million with a deductible loss of \$281 million. The disallowed loss of \$671.4 million incurred during 1957 is a net capital loss carryover into future years.

Table E.—LOSSES FROM SALES OF CAPITAL ASSETS, 1957
[Taxable and nontaxable returns]

Returns with—	Number of returns	Net loss (Thousand dollars)	
		Before limitation	After limitation
	(1)	(2)	(3)
Capital loss completely deducted:			
No carryover from 1952-56.....	595,674	224,652	224,652
With carryover from 1952-56.....	56,603	32,169	32,169
Total.....	652,277	256,821	256,821
Capital loss partially deducted:			
No carryover from 1952-56.....	281,101	952,474	281,045
With carryover from 1952-56.....	104,830	827,571	104,829
Total.....	385,931	1,780,045	385,874
Returns with capital loss.....	1,038,208	2,036,866	642,695

The remaining 104,830 returns with capital loss partially deducted had a capital loss carryover from the years 1952-56. These returns showed a loss before limitation of \$827.6 million and a deductible loss of \$104.8 million. The disallowed loss of \$722.7 million is a potential capital loss carryover into 1958, potential for the reason that if any portion of a carryover loss from 1952 was not eliminated by capital gains and the \$1,000 deduction from gross income in the current year, the residue cannot be carried into 1958 since the five-year carryover period has expired. It was not possible to obtain the amount of the residue from the return schedule.

Thus the potential carryover into 1958 consists of the unused loss of \$671.4 million incurred during 1957 and the potential carryover of \$722.7 million on returns with prior year carryover, making a total of \$1.4 billion. This is over half a billion more than was available for carryover into the 1957 tax year.

MARITAL STATUS OF TAXPAYER

Joint returns of husband and wife predominate among the individual returns for 1957, forming 62 percent of all returns. More than 2 million other married persons filed returns independently from their spouse. These returns comprised slightly more than 3 percent of all returns filed.

Single persons who did not claim head of household or surviving spouse status, filed 19.8 million returns, or 33 percent of the total returns. Over 1 million returns of unmarried individuals indicated status as head of household and another 100 thousand unmarried taxpayers claimed status as surviving widow or widower. These two groups formed only 2 percent of the returns.

In text table F, the number of returns, adjusted gross income, and taxable income are shown for these five marital groups.

Table F.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAXABLE INCOME, BY MARITAL STATUS OF TAXPAYER
[Taxable and nontaxable returns]

Marital status	All returns		Adjusted gross income less deficit (Thousand dollars)	Taxable income (Thousand dollars)
	Number	Percent of total		
	(1)	(2)	(3)	(4)
Joint returns of husbands and wives...	36,826,971	61.6	219,236,127	113,724,290
Separate returns of husbands and wives	2,027,165	3.4	6,417,180	3,633,402
Returns of heads of household.....	1,068,881	1.8	5,276,992	3,124,556
Returns of surviving spouse.....	119,740	.2	425,435	209,148
Returns of single persons not head of household or surviving spouse.....	19,782,364	33.1	48,964,832	28,671,681
Total.....	59,825,121	100.0	280,320,566	149,363,077

EXEMPTIONS

There were 168 million personal exemptions claimed on the 1957 individual returns. This is 3.5 million more exemptions than were reported for 1956. Exemptions were counted from both Forms 1040 and 1040A and included the per capita exemption for the taxpayer and, on joint returns his spouse, and for the dependents, as well as the special exemption for

Table G.—NUMBER OF EXEMPTIONS BY MARITAL STATUS OF TAXPAYER AND TYPE OF EXEMPTION
[Taxable and nontaxable returns]

Marital status	Total number of exemptions	Number of exemptions for—		
		Taxpayers	Age and blindness	Dependents
	(1)	(2)	(3)	(4)
Joint returns of husbands and wives...	135,299,153	73,653,942	4,447,198	57,198,013
Separate returns of husbands and wives	3,468,914	2,027,165	73,397	1,368,352
Returns of heads of household.....	2,331,632	1,068,881	51,423	1,211,328
Returns of surviving spouse.....	274,607	119,740	28,863	126,004
Returns of single persons not head of household or surviving spouse.....	26,612,343	19,782,364	1,896,677	4,933,302
Total.....	167,986,649	96,652,092	6,497,558	64,836,999

INDIVIDUAL INCOME TAX RETURNS FOR 1957

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

Adjusted gross income classes	Number of returns	Salaries and wages (Thousand dollars)	Other income		Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax (Thousand dollars)
			Number of returns	Amount (Thousand dollars)				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Taxable returns:								
\$600 under \$1,000.....	797,896	665,892	12,861	704	666,596	478,738	121,596	24,346
\$1,000 under \$1,500.....	1,309,250	1,631,173	14,919	892	1,632,065	841,418	627,945	125,468
\$1,500 under \$2,000.....	1,056,660	1,839,875	13,375	657	1,840,532	765,796	890,931	178,052
\$2,000 under \$2,500.....	1,168,808	2,630,148	15,433	643	2,630,791	1,102,239	1,265,773	253,047
\$2,500 under \$3,000.....	1,116,335	3,073,063	26,236	1,433	3,074,496	1,182,492	1,585,127	316,960
\$3,000 under \$3,500.....	1,117,878	3,630,469	33,439	1,602	3,632,071	1,340,219	1,929,450	389,244
\$3,500 under \$4,000.....	1,064,890	3,982,565	33,439	1,588	3,984,153	1,457,512	2,129,018	432,778
\$4,000 under \$4,500.....	1,047,400	4,448,711	34,982	1,563	4,450,274	1,661,847	2,344,379	478,099
\$4,500 under \$5,000.....	847,283	4,015,553	29,323	1,600	4,017,153	1,468,624	2,147,209	438,132
Total taxable returns.....	9,526,400	25,917,449	214,007	10,682	25,928,131	10,298,885	13,041,428	2,636,132
Nontaxable returns:								
Under \$600.....	2,202,317	698,067	21,606	1,175	699,242	1,545,481	-	-
\$600 under \$1,000.....	556,624	410,560	11,832	640	411,200	666,714	-	-
\$1,000 under \$1,500.....	518,041	629,152	11,832	770	629,922	908,398	-	-
\$1,500 under \$2,000.....	404,350	713,577	7,717	625	714,202	909,016	-	-
\$2,000 under \$2,500.....	289,630	655,476	(1)	(1)	655,708	824,750	-	-
\$2,500 under \$3,000.....	257,734	697,393	9,774	703	698,096	819,194	-	-
\$3,000 under \$3,500.....	188,285	604,676			604,942	683,382	-	-
\$3,500 under \$4,000.....	143,529	539,399			539,480	583,684	-	-
\$4,000 under \$4,500.....	67,392	285,621	6,688	431	285,898	304,034	-	-
\$4,500 under \$5,000.....	41,670	195,310			195,317	199,088	-	-
Total nontaxable returns.....	4,669,572	5,429,431	72,536	4,576	5,434,007	7,443,741	-	-
Grand total.....	14,195,972	31,346,880	286,543	15,258	31,362,138	17,742,626	13,041,428	2,636,132

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

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

age 65 or over and for blindness of the taxpayer. Text table G shows for each marital status classification the total number of exemptions, per capita exemption of taxpayers, additional exemptions for age and blindness, and exemptions for dependents.

The 96.7 million personal exemptions for taxpayers also include those for wives where a joint return was filed. These taxpayer exemptions comprised 57.5 percent of all exemptions claimed. There was an increase of 1.2 million taxpayer exemptions over last year, resulting mostly from the half million increase in joint returns filed for 1957.

Age and blind exemptions for taxpayers totaled 6.5 million, the majority of which occurred on joint returns of husbands and wives.

There were 64.8 million exemptions for dependents, again the majority, 57.2 million, claimed on joint returns. Separate returns of husbands and wives showed 1.4 million dependents. Among unmarried taxpayers, heads of household had 1.2 million dependents, surviving spouse only 126 thousand, and other single individuals claimed 4.9 million.

was a prerequisite for filing the simple card-form return 1040A. Joint returns were permitted if the combined income did not exceed the total income limitation of \$5,000, and their other income did not exceed the \$100 limit. Heads of household and surviving spouse were not allowed to use Form 1040A.

Of the 14.2 million returns filed on Form 1040A, 9.5 million were taxable returns with income tax of \$2.6 billion. The 4.7 million nontaxable returns were filed to claim refund of tax withheld from wages or to meet the income requirement for filing even though the personal exemption exceeded the income. Almost half of these nontaxable returns, 2.2 million, had adjusted gross income under \$600.

Text table I shows that 37 percent of the returns with adjusted gross income under \$5,000 were filed on Form 1040A. All Form 1040A returns showed salaries and wages, whereas 5.4 million 1040 returns with adjusted gross income under \$5,000 showed no salaries and wages. Thus the 1040A returns, each with salary and wage income, comprise 43 percent of the 33 million returns showing salaries and wages among the returns with adjusted gross income under \$5,000.

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Form 1040A was used by certain employees who had less than \$5,000 total income for 1957. Although data for these returns are included in the statistics throughout this report, the data reported on them, together with the computed taxable income, are presented in text table H. On all these returns, the income tax liability was determined from the tax table which allows for exemptions and the standard deduction approximating 10 percent of the income. Every return had salary and wages supported by a Withholding Statement, Form W-2, since this statement

Table I.—RELATION OF DATA ON FORM 1040A RETURNS TO THAT ON ALL RETURNS UNDER \$5,000 ADJUSTED GROSS INCOME

Items	All returns under \$5,000 adjusted gross income	Returns, Form 1040A	Percent contributed by 1040A's
	(1)	(2)	(3)
Number of returns.....	38,436,506	14,195,972	36.9
Taxable.....	25,680,760	9,526,400	37.1
Nontaxable.....	12,755,746	4,669,572	36.6
Salaries and wages:			
Number of returns.....	33,026,276	14,195,972	43.0
Amount.....thousand dollars..	83,888,709	31,346,880	37.4
Adjusted gross income.....do.....	96,095,209	31,362,138	32.6
Exemptions.....do.....	56,023,464	17,742,626	31.7
Taxable income.....do.....	35,737,432	13,041,428	36.5
Income tax after credits.....do.....	7,130,347	2,636,132	37.0

Of the \$83.9 billion salaries and wages reported for the entire group under \$5,000 adjusted gross income, \$31.3 billion, or 37.4 percent of the salaries, were on 1040A returns. The average salary and wage on the 1040A returns was about \$580 less than the average salary on 1040 returns.

Adjusted gross income of \$31.4 billion reported on the 1040A returns comprised approximately one-third of the total adjusted gross income for the category of returns under \$5,000 income.

Personal exemption of \$17.7 billion on the 1040A returns is 31.7 percent of the total exemptions claimed on the under \$5,000 adjusted gross income group. This is the lowest percentage of any item contributed by the 1040A returns. Probably the 1040A returns include a larger proportion of returns with one exemption than do the 1040 returns in this group. The average number of exemptions claimed on 1040A returns is two, while on the 1040 returns, the average is two and one-half.

Taxable income for all returns with adjusted gross income under \$5,000 was \$35.7 billion of which \$13 billion, or 36.5 percent, represents the tax base for 1040A returns. Income tax liability on the latter returns was \$2.6 billion, which is 37 percent of the \$7.1 billion total income tax after credits for all returns with adjusted gross income under \$5,000.

SOURCE OF DATA AND METHOD OF ESTIMATION

Returns From Which Data Were Tabulated

The data in this report were compiled from a sample of all individual income tax returns, Forms 1040 and 1040A, filed in the district offices of the Internal Revenue Service. The sample was selected to represent all 1957 returns regardless of when filed. This was accomplished by taking a sample of the 1957 returns filed during the calendar year 1958 and by estimating for 1957 returns filed in other years. Of the total number of returns filed for 1957, there are only 42,045 which covered noncalendar year accounting periods. All individual income tax returns were required to be filed within three and one-half months after the close of the taxpayer's accounting period.

The vast majority of these returns, about 96 percent, were subject to mathematical verification, but not to a complete audit, before they were made available for statistical purposes. Changes in the information reported by the taxpayer on his return which resulted from this mathematical verification are reflected in the data in this report. Tentative returns were omitted from the tabulations and an amended return was used only when the original return was eliminated.

An individual income tax return was required of every citizen or resident alien under 65 years of age (including minors) who had \$600 or more of gross income, every citizen or resident 65 years or over who had \$1,200 or more of gross income, and of every person regardless of age who had self-employment

income of \$400 or more for his tax year. Citizens of Puerto Rico who were also citizens of the United States, and aliens who were bona fide residents of Puerto Rico filed a return if they met the income test. Persons with gross income below the filing requirement, although not required to file a return, filed to claim refund of income tax withheld from wages.

Two return forms were provided for reporting the income: Form 1040A, a simple card-form for employees with less than \$5,000 total income, and Form 1040, a four-page form with additional schedules. (See facsimiles on pages 75-109.)

In text table J below, the number of returns filed for the income year 1957 is distributed to show the form of return used and whether the standard deduction or itemized deductions were elected by the taxpayers. In addition, there is shown the number of returns on which the income tax was determined from the tax table. For 1957 the tax table was used to determine the tax on the 14.2 million returns, Form 1040A, and on 15.7 million returns, Form 1040, with adjusted gross income under \$5,000.

There were 39.7 million returns with standard deduction, of which 14.2 million were Form 1040A and 25.5 million were Form 1040. Among the returns filed on Form 1040, 9.8 million had \$5,000 or more adjusted gross income. Deductions were itemized on 20.2 million other returns, Form 1040, of which 8.5 million were returns with adjusted gross income under \$5,000.

Table J.—NUMBER OF RETURNS BY FORM OF RETURN

Form of return	Total	Taxable	Nontaxable
	(1)	(2)	(3)
Standard deduction:			
Form 1040A.....	14,195,972	9,526,400	4,669,572
Form 1040 with adjusted gross income under \$5,000.....	15,703,916	9,090,102	6,613,814
Returns on which tax table was used.....	29,899,888	18,616,502	11,283,386
Form 1040 with adjusted gross income \$5,000 or more.....	9,769,872	9,679,580	90,292
Total returns with standard deduction.....	39,669,760	28,296,082	11,373,678
Itemized deductions, Form 1040:			
Adjusted gross income under \$5,000.....	8,536,618	7,064,258	1,472,360
Adjusted gross income \$5,000 or more.....	11,618,743	11,504,975	113,768
Total returns with itemized deductions.....	20,155,361	18,569,233	1,586,128
Grand total.....	59,825,121	46,865,315	12,959,806

Description of Sample and Limitations of Data

The data presented for individual income tax returns for 1957 are based on all returns showing adjusted gross income of \$150,000 or more, and on a stratified systematic sample of all returns showing adjusted gross income under \$150,000. The total sample consisted of 282,629 returns, about 0.47 percent of the total number of 59.8 million individual income tax returns filed for the year.

Description of the sample.—Uniform methods of classifying returns by type of form, presence or absence of business income, size of adjusted gross income, and taxpayment status were prescribed for each of the 64 district offices and the International Operations Division in Washington, D. C., to facil-

itate the administrative processing of returns for collection and audit purposes. These classifications also provided effective sampling strata since the characteristics on which the strata were based correlated highly with the principal income and tax characteristics being estimated. The sample design was therefore adapted to fit the regular return sorting procedures. All returns with adjusted gross income of \$50,000 or more were sent to the Statistics Division of the National Office where they were sampled. Returns with adjusted gross income under \$50,000 were sampled in the field offices.

Within each of the strata, returns were assigned consecutive account numbers and the sample was selected systematically by withdrawing from the various strata all returns with designated account number endings. For example, Form 1040A returns were selected according to the prescribed rate of 1 in 500, by drawing returns having account numbers ending with 222 or 777. Systematic samples are convenient to draw and to execute and estimates obtained from such samples compare favorably in precision with those obtained from stratified random samples.

Text table K shows the number of returns filed, the number of returns in the sample, and the prescribed sampling rate by sampling strata.

Table K.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED SAMPLING RATE BY SAMPLING STRATA
[Taxable and nontaxable returns]

Sampling strata	Number of returns filed	Number of returns in sample	Prescribed sampling rate
	(1)	(2)	(3)
Form 1040A.....	14,206,661	27,616	1/500
Form 1040, adjusted gross income:			
Under \$10,000:			
Nonbusiness.....	33,294,848	96,767	1/333
Schedule C.....	5,627,819	16,195	1/333
Schedule F.....	3,235,480	9,364	1/333
\$10,000 under \$50,000:			
Nonbusiness.....	2,284,553	66,451	1/33
Schedules C and F.....	1,073,320	30,402	1/33
\$50,000 under \$150,000:			
Nonbusiness.....	48,967	14,152	10/33
Schedules C and F.....	44,856	12,834	10/33
\$150,000 and over:			
Nonbusiness.....	4,730	4,730	1/1
Schedules C and F.....	4,118	4,118	1/1
Grand total, all returns.....	59,825,352	282,629	-

Method of estimation.—Estimates for all returns filed were determined by multiplying the sample data by "weighting factors" obtained by dividing the number of sample returns received from each sampling stratum into the total number of returns filed in that stratum. For instance, the "weighting factor" of 514.44 for Form 1040A returns was obtained by dividing the number of returns in the sample, 27,616, into the total number of returns filed, 14,206,661. The primary sources of population data were counts made and submitted by the district offices and the International Operations Division showing the number of Forms 1040A and 1040 returns filed during the calendar year 1958.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed in the district

offices, as shown in text table K, will disclose slight differences. These differences occur for the following reasons: (1) A small number of returns with adjusted gross income of \$5,000 or more, which were filed on Form 1040A, were reclassified as Form 1040 returns in the Statistics Division, (2) Form 1040 returns were classified in the proper adjusted gross income size class regardless of the sampling strata to which they were assigned in the field offices, and (3) Rounding of weighted estimates.

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

Sampling variability.—The data from returns showing adjusted gross income of \$150,000 or more are not subject to sampling variability since all such returns are included in the sample. However, the estimates which include data from returns showing adjusted gross income under \$150,000 are subject to sampling variability. Text table L below shows the range in percent that would not be exceeded in 19 out of 20 estimates, using a similar sampling system, for number of returns with adjusted gross income, amounts of adjusted gross income, taxable income, and income tax after credits as shown in table 1 of this report, by adjusted gross income classes. In

Table L.—RELATIVE SAMPLING VARIABILITY
(Associated with estimates presented in Basic Table 1)
[Taxable and nontaxable returns]

Adjusted gross income classes	Estimated relative sampling variability (Percent)			
	Number of returns	Adjusted gross income	Taxable income	Income tax after credits
	(1)	(2)	(3)	(4)
Returns with adjusted gross income:				
Under \$600.....	2.0	2.3	n.a.	n.a.
\$600 under \$1,000.....	2.3	2.3	4.2	2.1
\$1,000 under \$1,500.....	1.9	1.9	3.0	1.4
\$1,500 under \$2,000.....	2.0	2.0	2.9	1.4
\$2,000 under \$2,500.....	2.0	1.9	2.7	1.4
\$2,500 under \$3,000.....	2.0	2.0	2.6	1.3
\$3,000 under \$3,500.....	2.0	2.0	2.5	1.2
\$3,500 under \$4,000.....	1.9	1.9	2.4	1.2
\$4,000 under \$4,500.....	1.9	1.9	2.2	1.1
\$4,500 under \$5,000.....	1.9	1.9	2.2	1.0
\$5,000 under \$6,000.....	1.3	1.4	1.5	1.5
\$6,000 under \$7,000.....	1.6	1.6	1.7	1.8
\$7,000 under \$8,000.....	2.0	2.0	2.1	2.2
\$8,000 under \$9,000.....	2.5	2.5	2.6	2.7
\$9,000 under \$10,000.....	3.2	3.2	3.3	3.6
\$10,000 under \$15,000.....	.5	.5	.5	1.5
\$15,000 under \$20,000.....	1.4	1.4	1.5	1.7
\$20,000 under \$25,000.....	2.2	2.2	2.2	2.4
\$25,000 under \$50,000.....	1.8	1.9	1.9	2.0
\$50,000 under \$100,000.....	.4	.4	.4	.5
\$100,000 under \$150,000.....	2.3	2.3	2.4	2.5
\$150,000 under \$200,000.....	Not subject to sampling variability as all returns were included in sample.			
\$200,000 under \$500,000.....				
\$500,000 under \$1,000,000.....				
\$1,000,000 or more.....				
Total.....	0.03	0.2	0.3	0.3

n.a. - Not applicable.

the preparation of this table, it was assumed that account number selection within strata would yield results equivalent to simple random sampling.

Text table M shows for estimates of number of returns the range in percent that would not be exceeded in 19 out of 20 estimates, prepared from similarly selected samples. Sampling variability patterns are presented separately for each independent estimating stratum. For instance, if data from returns showing adjusted gross income of under \$5,000 reveal 100,000 returns having a certain characteristic, then the sampling error will be between 11.7 percent and 14.3 percent. These two limits were calculated on the basis of (1) all returns being Forms 1040 (11.7%), and (2) all returns being Forms 1040A (14.3%). Any combination of 1040 and 1040A returns (which yields an estimate of 100,000) will tend to have a sampling error that lies between the two limits. As another example, if data from returns showing adjusted gross income of \$5,000 under \$10,000 reveal 100,000 returns having a certain characteristic, then the sampling error of this estimate will be 11.7 percent.

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

Estimated number of returns	Returns with adjusted gross income—			
	Under \$5,000 ¹	\$5,000 under \$10,000	\$10,000 under \$50,000	\$50,000 under \$150,000
	(1)	(2)	(3)	(4)
	(Percent)			
1,000.....	(2)	(2)	36.6	9.8
2,000.....	(2)	(2)	25.9	7.0
5,000.....	51.6-63.2	51.6	16.4	4.3
10,000.....	37.1-45.8	37.1	11.6	3.0
15,000.....	30.1-37.1	30.1	9.5	2.4
20,000.....	26.2-32.0	26.2	8.2	2.0
25,000.....	23.4-28.5	23.4	7.3	1.7
50,000.....	16.6-20.3	16.6	5.2	1.0
100,000.....	11.7-14.3	11.7	3.6	n.s.
250,000.....	7.4-9.0	7.4	2.2	n.s.
500,000.....	5.2-6.3	5.2	1.5	n.s.
1,000,000.....	3.7-4.4	3.7	1.0	n.s.
5,000,000.....	1.6	1.6	n.s.	n.s.

n.s. - Not applicable.

¹The double limits in this column mean that the sampling variability will generally lie somewhere between the lower and upper limits. See text above for further description.

²Sample too small to yield reliable estimate of sampling variability.

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

Other limitations of the data.—In addition to sampling variability, the estimates presented in this report are subject to other limitations. The bulk of the sample returns from which the data were compiled had not been subjected to an official audit, with the result that errors made by taxpayers in filling out the returns were not completely eliminated. Controls maintained over the selection of the sample returns and the processing of the source data did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in controlling the processing of these data within the Statistics Division.

EXPLANATION OF CLASSIFICATIONS AND TERMS

Classifications

Statistical data tabulated in the basic tables are classified by adjusted gross income classes, size of taxable income, returns with standard or itemized deductions, taxable and nontaxable status, marital status of taxpayer, number of exemptions, types of tax, patterns of income, and States and Territories.

Adjusted gross income classes.—The amount of adjusted gross income on each return supplied the base for classifying returns by adjusted gross income size. Returns with adjusted gross deficit, returns with a breakeven in adjusted gross income, returns with no adjusted gross income reported, and blank returns are grouped in the "No adjusted gross income" class. In tables where taxable and nontaxable data are combined, the nontaxable data are distributed by class according to the amount of adjusted gross income reported, although when tabulated separately, nontaxable data from returns with adjusted gross income of \$5,000 or more are grouped in the nontaxable class, \$5,000 or more.

Taxable and nontaxable returns.—Returns were considered to be taxable or nontaxable from the existence or nonexistence of an amount of income tax liability after credits.

Taxable returns had an income tax liability remaining after the allowable credits. Notax credits were permitted on Form 1040A returns.

Nontaxable returns had no income tax liability after allowable tax credits. Some nontaxable returns had an income tax before credits which was eliminated by the tax credits.

Returns with standard deduction or with itemized deductions.—Returns with standard deduction were (a) Form 1040A returns, (b) Form 1040 returns with adjusted gross income under \$5,000 on which the income tax liability was determined from the tax table whether taxable or nontaxable, (c) Form 1040 returns with adjusted gross income of \$5,000 or more on which the optional standard deduction was elected by the taxpayer, and (d) returns with adjusted gross deficit or with a breakeven in adjusted gross income, even though nonbusiness deductions were reported, and blank returns.

Returns with itemized deductions were Form 1040 returns with adjusted gross income on which nonbusiness deductions allowable against adjusted gross income were itemized in detail and claimed by the taxpayer. Also classified as returns with itemized deductions were the separate returns of married persons who claimed no deductions (standard or itemized) against their adjusted gross income.

Taxable income classes.—This classification was applied only to returns with a positive amount of taxable income from which the size class was determined. Taxable income was reported on returns with itemized deductions regardless of the amount of adjusted gross income, and also on returns with \$5,000 or more adjusted gross income with the standard deduction. For returns, Form 1040A and Form 1040

under \$5,000 adjusted gross income where the income tax liability was determined from the optional tax table, taxable income was mechanically computed for statistical purposes, so that all returns with taxable income could be classified. The class intervals coincide with the taxable income brackets of the three income tax rate schedules applying to (a) joint returns and returns of surviving spouse, (b) separate returns of husbands and wives and returns of single persons not head of household or surviving spouse, and (c) returns of heads of household.

Marital status of taxpayer.—The taxpayer determined his marital status as of the last day of his tax year or the date of the death of a spouse. Classification of data by marital status of the taxpayer was based on the marital condition indicated by him on the return with regard to such items as name (or names) of taxpayer, joint signatures, exemption claimed for the taxpayer or for himself and spouse, check mark made by those who claimed status as head of household or surviving spouse, and any other pertinent data. The five classifications are: joint returns of husbands and wives, separate returns of husbands and wives, returns of heads of household, returns of surviving spouse, and returns of other single persons.

Joint returns of husbands and wives were those on which a married couple reported their combined income, or returns of married persons whose spouse had no income but who, nevertheless, were entitled to claim personal exemption for the spouse.

Separate returns of husbands and wives were returns of married persons who filed a return independently from their spouse, each reporting his or her respective income and claiming his own exemptions. Returns with community income divided between husband and wife were included in this classification.

Returns of heads of household were filed by individuals who claimed this status on Form 1040. Head of household is defined as an unmarried person (or one married to a nonresident alien) who furnished more than one-half the maintenance of a home which was his residence and which he shared with any related, dependent person for whom he was entitled to the deduction for an exemption (except multiple support), or shared with his unmarried child, grandchild, or stepchild even though not a dependent, or who paid over half the cost of maintaining a household which was the principal abode of his parents, either of which qualified as a dependent.

Returns of surviving spouse were returns, Form 1040, filed by a widow or widower who signified this marital status on his return. A surviving spouse is defined as a taxpayer whose spouse died during either of the two preceding tax years and who had not remarried; but who had maintained as his home a household which was also the principal abode of his child or stepchild for whom the taxpayer was entitled to a deduction for exemption.

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

Types of tax.—Returns were recognized as having two kinds of income tax, namely, the combined normal tax and surtax, and the alternative tax. In addition, there was an unrelated self-employment tax.

Normal tax and surtax is the regular income tax computed on taxable income at the applicable tax rates and includes the optional tax. Normal tax and surtax occurred on all types of returns except those on which the income included an excess of net long-term capital gain over net short-term capital loss and the alternative tax was less than the regular normal tax and surtax.

Alternative tax, which taxed the entire excess net long-term capital gain over net short-term capital loss at 25 percent, applied to returns where the tax on such excess plus a tax, computed at applicable rates on income from other sources, was less than the regular normal tax and surtax on statutory taxable income. Alternative tax was not effective on returns with taxable income under \$18,000.

Self-employment tax was imposed on the self-employment income of individuals owning and operating a business that conformed to the statutory definition of trade or business for self-employment tax purposes.

Number of exemptions other than age or blindness.—For a frequency distribution of returns by number of exemptions, only the per capita exemption of the taxpayer, his spouse on a joint return, and each dependent was used this year. There is a class for each of 1 through 5 exemptions and for 6 or more exemptions for all returns and for joint returns; and a class for each of 1 through 3 exemptions and for 4 or more exemptions for the separate returns of husbands and wives, for returns of heads of household, for returns of surviving spouse, and for returns of single persons not head of household or surviving spouse.

Patterns of income.—Four sources of income were selected for a frequency distribution of returns showing these sources singly and in combination. The selected sources are: dividends, interest, net gain or loss from capital assets, and estate and trust income or loss. No distinction was made as to the positive or negative income from capital assets or from estate and trust, either being used when present. Each source is a component of adjusted gross income as described in "Sources Comprising Adjusted Gross Income." These four sources gave rise to 15 different patterns, grouped as having one, two, three, or four of the selected sources. In any of the various patterns, there also may have been income other than that from the selected sources.

States and Territories.—This classification was based on the location of the internal revenue district in which the return was filed, except that the following returns were classified on the basis of the taxpayer's address: (a) returns for residents of Alaska which were filed in the State of Washington, (b) returns for residents of the District of Columbia which were filed in Maryland, and (c) returns of taxpayers with addresses outside the United States, Alaska, and Hawaii, filed in various districts or with the International Operations Division of the National Office, were classified as "Other areas."

This year returns with post office addresses within two standard metropolitan areas, San Francisco-Oakland and Los Angeles, were separated from other

returns filed in California, and selected data were tabulated for each area. Los Angeles standard metropolitan area consists of the two counties of Los Angeles and Orange. San Francisco-Oakland standard metropolitan area includes the six counties of Alameda, Contra Costa, Marin, San Francisco, San Mateo, and Solano.

Sources Comprising Adjusted Gross Income

Salaries and wages (net) are amounts of compensation included in adjusted gross income, with the exception of small amounts of wages reported in other income on returns, Form 1040A. Net salaries and wages do not include amounts received under a wage continuation plan for the period during which the employee was absent from work on account of sickness or personal injury. In addition, the employee deducted from his gross wages travel, transportation, and reimbursed expenses connected with his employment if they were expenses that are excludable from adjusted gross income. Gross salaries and wages (not tabulated) included the full amount of wages, salaries, fees, commissions, tips, bonuses, and other payments for services performed, as well as the value of merchandise or other things of worth received in payment, and the reimbursed expenses of the employee in connection with his employer's business.

Dividends (after exclusions) are the domestic and foreign dividends reported in adjusted gross income on returns, Form 1040. For each taxpayer, the amount may comprise:

1. Qualifying domestic dividends consisting of—
 - a. dividends from fully taxable corporations received directly or through fiduciary income of estates and trusts, or via the share of untaxed partnership net profit, and
 - b. the entire net profit of an entrepreneur who elected to be taxed as a corporation, as well as the entire share of net profit from a partnership that elected to be so taxed, the total of which was reduced by an exclusion not exceeding \$50, plus
2. Nonqualifying dividends, foreign and domestic, from which no exclusion was permitted.

On joint returns, if both husband and wife received qualifying dividends, each excluded up to \$50 against his respective dividends. Dividends do not include the so-called "dividends" on deposits or withdrawal accounts in mutual savings banks, cooperative banks, domestic building and loan or savings and loan associations, Federal savings and loan associations, and Federal credit unions. All such receipts are considered interest for income tax purposes. Nonqualifying dividends are those from life or mutual insurance companies, China Trade Act corporations, certain corporations doing business in United States' possessions, and foreign corporations.

Interest received is that reported on returns, Form 1040. Interest from bonds, debentures, notes, mortgages, and personal loans was included, together with interest received or credited on bank deposits, savings accounts, and on deposits in the organizations mentioned above, as well as partially exempt interest and interest from tax-free covenant bonds

received directly or through partnerships and fiduciaries.

Business net profit or net loss was reported by individuals who were sole proprietors of a business, farm, or profession, but who did not elect to be taxed as a corporation. When there was more than one sole proprietorship activity during the year, the single amount of profit or loss tabulated in adjusted gross income represents the combined profits and losses from all business activities. The sole proprietor was required to exclude dividends from the business receipts and to report them with dividends for the purpose of dividend exclusion and tax credit.

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

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

Net gain from sales of capital assets included in adjusted gross income is the amount of gain from sales or exchanges of property treated as capital assets. In computing this gain, net short-term gain or loss was combined with net long-term gain or loss after which a net long-term gain was reduced 50 percent. For the determination of net short- and long-term gain and loss, the taxpayer included his share of net short- and long-term gain received through partnerships and fiduciaries and the net short- and long-term loss from partnerships, as well as his share of undistributed long-term gain from a regulated investment company. Also, the 5-year capital loss carryover was used as a short-term loss. The amount of net gain reported in adjusted gross income conforms to one of several conditions, namely, (a) 50 percent of the excess of net long-term gain over net short-term loss which occurred on certain returns, (b) on returns with net long-term gain only, 50 percent thereof, (c) on returns with both net

short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of net long-term gain, (d) the entire excess of net short-term gain over net long-term loss reported on other returns, and (e) on returns with only a net short-term gain, the entire net gain.

Net loss from sales of capital assets reported as a component of adjusted gross income is the deductible loss resulting from sales or exchanges of property treated as capital assets. To determine the deductible loss, all short-term gains and losses including the 5-year capital loss carryover were merged with the long-term gains and losses, and the excess capital loss was allowed to the extent of the smallest of (a) amount of capital loss, (b) taxable income (adjusted gross income if tax table was used) computed without regard to capital gains and losses and the deduction for personal exemptions, or (c) \$1,000. In merging the capital gains and losses, net short- and long-term gain received from partnerships and fiduciaries and net short- and long-term loss from partnerships were included by the taxpayer. Any part of the capital loss incurred in the current year which was not deductible on account of the limitation may be carried forward into each of 5 succeeding years as a short-term capital loss until it has been eliminated by capital gains or through the capital loss deduction allowed in computing adjusted gross income. If the capital loss carryover is not eliminated in the interim, the remaining loss cannot be used.

Short-term applied to gains and losses from sales or exchanges of capital assets held six months or less. Such gains and losses, together with the 5-year capital loss carryover, were combined to obtain the net short-term gain or loss. In addition, the net short-term capital gain or loss from partnerships and net short-term capital gain from fiduciaries were included.

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

Capital loss carryover from 1952-56 is the remaining portion of a net capital loss sustained in this 5-year period which the taxpayer had not yet been able to eliminate through his capital gains or the \$1,000 deduction allowed for such losses in computing adjusted gross income for the tax years subsequent to the year in which the capital loss arose. The carryover was reported with and treated as a short-term capital loss by the taxpayer.

Net loss from sales of capital assets before limitation is the entire net loss resulting from sales of property treated as capital assets which was reported on returns with a capital loss deduction. It is the combination of short-term gains and losses including the capital loss carryover and the long-

term gains and losses, but it is without regard to the statutory limit on the allowable deduction.

Net long-term capital gain in excess of net short-term capital loss is tabulated for the returns with alternative tax. This entire excess long-term gain was taxed at the special rate of 25 percent. It is not the amount reported in adjusted gross income.

Net gain or net loss from sales of property other than capital assets included in adjusted gross income is that from sales or exchanges of property which was not treated as capital assets. The entire amount of gain from these transactions was included in adjusted gross income, and the net loss was fully deducted in computing adjusted gross income.

Pensions and annuities reported in adjusted gross income are only the taxable portion of amounts received during the tax year. These taxable receipts were reported under two methods: (I) the general rule, referred to as the life-expectancy method, and (II) the 3-year method.

The life-expectancy method included the entire receipts from noncontributory annuities and pensions, that is, where the employee contributed none of the cost, and also the taxable portion of receipts from contributory pensions and annuities if the cost would not be recovered within 3 years. Receipts from such contributory annuities were included in adjusted gross income to the extent that they exceeded an exclusion, representing cost, computed according to the actuarial formula provided by the Income Tax Regulations. Once the exclusion has been determined, it remains constant every year. Contributory pensions and annuities are (a) those where the employee contributed to the cost or was previously taxed on the employer's contribution, and (b) those received as payments under an annuity, endowment, or life insurance contract, for reasons other than death of the insured.

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

Net income or net loss from rents and royalties comprising a part of adjusted gross income was reported as a single item in the schedule provided for this purpose on the return form. Consequently, the net income or loss available for tabulation represented a combination of the income from both types of investments. Rents included not only rentals from real estate but also amounts received from renting any kind of property and farm rentals received in cash or crop shares. Royalties included revenues from copyrights, patents, trademarks, formulas, natural resources under lease, and the like.

Deductions against the gross receipts received from these investments were claimed for maintenance, insurance, repairs, interest, taxes, depreciation and depletion, obsolescence, and other expenses pertaining to the respective income.

Income or loss from estates and trusts is the taxpayer's share of fiduciary income from any estate or trust under which he was a beneficiary. Income from estates and trusts included amounts required to be distributed and amounts credited to the beneficiary's account from current year fiduciary income, whether or not actually received by the beneficiary, as well as amounts paid to him. It also included his share of any accumulation distribution made by the fiduciary from trust income accumulated in prior tax years beginning after December 31, 1953. The beneficiary's share of these distributions from estate and trust income was reduced by his share of depreciation before reporting the amount as part of his adjusted gross income. The taxpayer excluded from his fiduciary income his share of capital gain, dividends qualifying for the exclusion, and partially exempt interest, each of which was reported in its respective source. A loss from estates and trusts was distributed to the beneficiary only upon termination of a trust or an estate which had a net operating loss carryover, or a capital loss carryover, or for its last tax year had deductions (other than exemption and charitable deduction) in excess of gross income.

Other sources of income included such items as alimony received, prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts and taxes deducted in a prior year, insurance received as reimbursement for medical expenses taken in a previous year, and any other item of income for which no entry was provided on the return form. Also, included is a total of \$15,258,000 consisting of wages, dividends after exclusions, and interest, not exceeding a total of \$100 per return, reported in one sum as other income on 286,543 returns, Form 1040A. For the purpose of a balanced adjusted gross income on returns, Form 1040, where a net operating loss deduction was claimed in computing adjusted gross income, the amount reported in other sources was reduced by the net operating loss deduction for which no schedule was provided. In some instances, this adjustment resulted in a negative amount of other income.

Income attributable to several tax years, reported on the 1957 returns, was tabulated differently than in previous years. For the first time, the whole amount received by the taxpayer within his tax year and reported as income earned over a period of time including prior tax years, was included in adjusted gross income for 1957. In prior year tabulations such income was prorated over the earning period, and only the portion of income allocated to the current year was tabulated in adjusted gross income. In tabulating the entire amount of income reported on these returns for 1957 it was assumed that the portion of such income relating to an earlier year afforded a good estimate of the amount of 1957 income which will similarly be reported on subsequent

years' returns. Such income originated from (a) back pay received for work performed in previous years, if the back pay exceeded 15 percent of gross income for the tax year, (b) inventions or artistic works, the creation of which required not less than 24 months and for which income received in the current year was at least 80 percent of the aggregate gross income received for the work, and (c) compensation received for long-term services performed by an individual or a partner over a period of 36 months or more, if the amount received within the tax year was at least 80 percent of the total compensation received for the services. For income tax purposes, such income is spread over specified periods and the tax on the amount received in 1957 is limited to the sum of additional taxes that would have been paid for the period involved if the compensation had been included ratably in income over the period.

In addition to the earned income mentioned above, two other types of income had tax treatment that spread or averaged the income over a number of years. Gain realized from lump sum payment at maturity of endowment or life insurance contracts could be spread one-third in the current year and each of two preceding tax years to determine the minimum income tax. An accumulation distribution from a complex trust, also, could be thrown back to the tax year or years (subsequent to 1953) in which the income was deemed to have been received by the trust, if this method resulted in a lower income tax to the beneficiary. Regardless of these tax adjustments, the entire amount of such income reported by the taxpayer was tabulated in his adjusted gross income.

Total Itemized Deductions

Nonbusiness deductions allowed against adjusted gross income, which were itemized on returns, Form 1040, are tabulated only in total this year. Itemized deductions included contributions, interest paid, taxes, medical expenses within set limitations, child care, casualty losses, theft, alimony payments, gambling losses not in excess of winnings in income, amortization of bond premium, certain expenses connected with employment that were not excludable from salaries and wages, and other authorized deductions.

Exemptions

A deduction was allowed for personal exemption, exemption for dependents, and additional exemptions for age and blindness, in computing taxable income. The per capita exemption was \$600 for the taxpayer and for his spouse if a joint return was filed, and for each son or daughter (including stepchild or adopted child) who was under 19 years of age or who was a student regardless of age, if the taxpayer furnished more than half the support. If the child was 19 or over and not a student, exemption was allowed only if the child had less than \$600 gross income and the taxpayer met the support test. Also, a per capita exemption was allowed for each dependent, specified below, with less than \$600 gross income who received more than one-half of his support from

the taxpayer. To qualify as a dependent, the individual must have been a citizen or resident of the United States, or a resident of Canada, Mexico, Canal Zone, Republic of Panama, or under certain circumstances the Republic of the Philippines.

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

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

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

The number of exemptions and the amount claimed, as tabulated in this report, include exemptions from every return filed, including exemptions claimed on returns under \$5,000 adjusted gross income where the optional tax was used. There is some duplication of exemptions because (a) dependents with less than \$600 of gross income from wages subject to withholding of income tax filed a return to claim refund of tax, and (b) children dependents under 19 years of age and dependent students over 19 years, who had gross income of \$600 or more, filed a return since their income met the requirement for filing a return. Exemptions claimed on returns filed by these dependents were tabulated, as well as the exemptions for the same dependents reported on the returns of taxpayers rightfully claiming the dependents.

Measures of Individual Income

Adjusted gross income is gross income from all sources minus (a) ordinary and necessary expenses of operating a trade or business, (b) deductions attributable to rents and royalties, (c) expenses of outside salesmen attributable to earning a salary, commission, or other compensation, (d) expenses of travel, meals, and lodging while away from home over night paid by an employee with respect to services rendered, (e) transportation expenses related to the performance of services as an employee, (f) expenses paid or incurred in connection with service as an employee under a reimbursed or other expense allow-

ance arrangement with the employer, (g) exclusion for sick pay if sick pay was included in gross income, (h) depreciation and depletion allowable to a life tenant or an income beneficiary of property held in trust, (i) deductible losses from sales of capital assets and other property, (j) deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss, and (k) net operating loss deduction.

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

Taxable income is adjusted gross income minus deductions, standard or itemized, and personal exemptions. The amount of taxable income shown throughout the tables includes (a) the taxable income reported by taxpayers who itemized their nonbusiness deductions, regardless of the amount of adjusted gross income, and by taxpayers with \$5,000 or more adjusted gross income who used the standard deduction, both of whom computed their taxable income for tax purposes, and (b) a mechanically computed amount of taxable income for taxpayers with less than \$5,000 adjusted gross income who determined their income tax from the tax table, whether filed on Form 1040 or 1040A. When the tax table is used, taxable income is not a factor because the optional tax is based on adjusted gross income. Therefore, taxable income was not reported by these taxpayers. In order that so significant an item as the tax base be presented for all taxpayers, taxable income for the latter group of taxpayers was computed by (a) using the midpoint of the adjusted gross income bracket of the tax table into which the income fell as the amount of adjusted gross income, (b) providing a 10 percent standard deduction based on the midpoint, and (c) allowing \$600 for each exemption claimed. This formula produced the actual amount of taxable income upon which the optional tax was based. Taxable income for this group of taxpayers is the only item used in the tabulations which was not reported on the return itself.

Tax Items

Income tax rates for 1957 income were the same as for the previous year, that is, 20 percent of the first \$2,000 of taxable income, increasing to 91 percent of taxable income in excess of \$200,000 for all persons except heads of household, in which case the maximum rate applied to taxable income in excess of \$300,000. Under the split-income provision, the 91 percent rate was effective only on taxable income in excess of \$400,000 on joint returns and returns of surviving spouse. The maximum income tax before credits, however, was limited to 87 percent of the taxable income.

Income tax before credits was based on taxable income and calculated at the prescribed rates. It may be the optional tax, the regular normal tax and surtax, or the alternative tax, but it is without the reduction for tax credits.

Normal tax and surtax is the income tax computed at the regular rates and reported on Form 1040, as well as that reported on Forms 1040 and 1040A which was determined from the tax table. It does not include the alternative tax on returns with capital gain.

Alternative tax is the income tax imposed in the case of a taxpayer who had an excess of net long-term capital gain over net short-term capital loss, but only if the alternative tax was less than the regular income tax. Alternative tax is the sum of (a) a partial tax computed at regular income tax rates on taxable income reduced by 50 percent of the excess net long-term capital gain over the net short-term capital loss, and (b) an amount equal to 25 percent of the entire excess. Alternative tax was reported on Form 1040 but was not effective on taxable income below \$18,000.

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

Tax credit for retirement income was allowed against the income tax if the taxpayer qualified with respect to earned income in prior years. The credit is 20 percent of the retirement income, as defined in the Code, with a maximum credit of \$240. If eligible, both husband and wife may claim the credit on a joint return. However, the credit cannot exceed the income tax reduced by the two interest credits, foreign tax credit, and dividend received credit.

Tax credit for foreign tax paid was permitted against the income tax only to taxpayers who itemized their nonbusiness deductions but who did not deduct the foreign tax among those deductions. The credit relates to income and profits taxes paid to foreign countries or possessions of the United States, including the taxpayer's share of such taxes paid through partnerships and fiduciaries. The credit is limited to the same proportion of the income tax before credits as the taxable income from foreign sources bears to the entire taxable income, but cannot exceed the amount of foreign tax paid.

Other tax credits include credit for tax paid at source on tax-free covenant bond interest and credit for partially tax-exempt interest, allowed only if nonbusiness deductions were itemized. Also, any "throwback tax credit" claimed by a beneficiary of an accumulation distribution from a complex trust is included with these credits.

Tax credit for income tax paid at source is that paid by the debtor corporation on interest from tax-free covenant bonds. The issuing corporation usually pays 2 percent of the total interest earned. The taxpayer included his share of this tax credit allotted to him through partnerships and fiduciaries.

The partially tax-exempt interest credit, allowed for interest from certain governmental securities, is 3 percent of the partially exempt interest in-

cluded in adjusted gross income less the amortized bond premium in itemized deductions, but the credit cannot exceed the smaller of (a) 3 percent of the taxable income, or (b) income tax reduced by the credits for foreign tax paid and for dividends received.

Income tax after credits is the amount of income tax liability reported by the taxpayer. It is after the deduction of all tax credits, but prior to the year-end adjustments for tax withheld from wages and payments on declaration of estimated tax, and does not include the self-employment tax.

Self-employment tax was reported by each individual who had self-employment income derived from trade or business carried on by him as owner and from his share of self-employment earnings from a partnership even though such enterprises elected to be taxed as a corporation. For 1957, doctors of medicine were the only group excluded from occupations subject to self-employment tax. Income from service as a Christian Science practitioner, a minister, or a member of a religious order was excluded from the definition of self-employment earnings, unless an election to be so taxed was filed. Certain types of income and deductions were not allowed in the computation of these earnings, such as rents, interest, dividends, capital gains and losses, net operating loss deduction, and casualty losses.

In determining the amount of self-employment income to be taxed, three factors were considered: first, the amount of net earnings from self-employment must be \$400 or more; second, the \$4,200 maximum self-employment income to be taxed; third, the amount of wages received on which social security employee tax has been withheld by an employer. If social security tax was withheld from wages, the amount of such wages was subtracted from the \$4,200 maximum self-employment income to determine the limit on self-employment income to be taxed. The amount of self-employment income subject to tax was the smaller of (a) the amount of the limit on self-employment income to be taxed, or (b) the amount of net earnings from self-employment. No exemption was allowed against the self-employment income which was taxed at 3 3/8 percent.

Tax withheld includes income tax withheld on wages, overwithheld social security employee tax, and credit for tax paid by regulated investment companies on undistributed capital gains. The amount of income tax withheld by employers was stated in the wage withholding tables of the Code or was determined by applying the prescribed 18 percent withholding rate to the amount of wages in excess of the withholding exemptions. By mutual agreement between employer and employee, additional amounts could be withheld. The overwithheld social security tax, that is, the excess of the maximum tax of \$94.50, occurred because the taxpayer worked for more than one employer during the year. Tax on undistributed capital gains was paid by a regulated investment company on capital gains retained, and the taxpayer was allowed credit or refund of his proportionate share of such tax.

Payments on 1957 declaration of estimated tax were reported on Form 1040 only. The sum of such payments also included any credit for an overpayment of 1956 tax liability which was applied against the estimated tax on the declaration. Whether or not a taxpayer made payments or had a credit, or both, depended on the balance of estimated tax due after deducting his estimated income tax withheld. Many declarations were nontaxable while others had no balance of estimated tax due after deducting the estimated income tax withheld. As a result for such taxpayers there were no payments to report on Form 1040. If a balance of estimated tax was due, any prior-year tax overpayment was credited against the balance and the remainder paid in installments. The sum of the credit and payments was reported on Form 1040.

In general, a taxpayer whose income consisted of wages subject to income tax withholding and not more than \$100 of other income was required to file a Declaration of Estimated Tax, Form 1040-ES, if gross income could reasonably be expected to exceed (a) \$10,000 in the case of a head of household or surviving spouse, (b) \$5,000 in the case of other single persons or a married person filing separately, and (c) \$5,000 in the case of a married person entitled to file a joint declaration and the combined income of husband and wife exceeded \$10,000. Also, if income from sources other than wages subject to income

tax withholding could reasonably be expected to exceed \$100, a declaration was required if total income was estimated to exceed \$600 multiplied by the number of total exemptions, plus \$400.

Tax due at time of filing was reported on the returns if the income tax withheld from wages and the payments on declaration (together with other items included therein) plus all tax credits were less than the income tax before credits combined with self-employment tax.

Overpayment of tax occurred where the sum of all tax credits, the income tax withheld from wages, and the payments on declaration (as described above) exceeded the combined income tax before credits and the self-employment tax, as reported on the return. Overpayment gave rise to a refund on all 1040A returns, and to a refund or a credit on the subsequent year's estimated tax, whichever was indicated by the taxpayer using Form 1040, or he could request part of the overpayment as credit and part as refund.

Refund of tax includes all overpayments on Form 1040A returns and the portion of overpayment which taxpayers requested as refund on returns, Form 1040.

Credit on 1958 tax is the amount of 1957 tax overpayment on returns, Form 1040, which the taxpayer specified be credited toward his 1958 estimated income tax.

BASIC TABLES

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INDIVIDUAL INCOME TAX RETURNS FOR 1957

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

(Taxable and nontaxable returns)

Adjusted gross income classes and classes cumulated		Returns		Adjusted gross income		Taxable income		Income tax after credits	
		Number of returns	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ADJUSTED GROSS INCOME CLASSES									
Returns with adjusted gross income:									
1 Under \$600.....	3,833,400	6.5	1,255,738	0.4	-	-	-	-	1
2 \$600 under \$1,000.....	2,989,651	5.0	2,385,229	.8	197,014	0.1	39,228	0.1	2
3 \$1,000 under \$1,500.....	4,178,054	7.0	5,184,175	1.8	1,014,728	.7	201,208	.6	3
4 \$1,500 under \$2,000.....	3,698,934	6.2	6,481,267	2.3	1,693,988	1.1	332,570	1.0	4
5 \$2,000 under \$2,500.....	3,843,211	6.5	8,655,018	3.1	2,659,944	1.8	520,852	1.5	5
6 \$2,500 under \$3,000.....	3,815,406	6.4	10,485,324	3.7	3,641,778	2.4	716,095	2.1	6
7 \$3,000 under \$3,500.....	3,886,778	6.5	12,615,444	4.5	4,840,672	3.2	961,453	2.8	7
8 \$3,500 under \$4,000.....	3,905,197	6.6	14,648,499	5.2	6,022,853	4.0	1,208,538	3.5	8
9 \$4,000 under \$4,500.....	3,991,220	6.7	16,962,267	6.0	7,349,947	4.9	1,477,561	4.3	9
10 \$4,500 under \$5,000.....	3,877,207	6.5	18,410,113	6.5	8,316,508	5.6	1,672,842	4.9	10
11 \$5,000 under \$6,000.....	6,555,283	11.0	35,885,730	12.8	17,083,015	11.4	3,438,513	10.0	11
12 \$6,000 under \$7,000.....	4,709,612	7.9	30,480,269	10.8	16,087,155	10.8	3,249,034	9.4	12
13 \$7,000 under \$8,000.....	3,206,964	5.4	23,941,917	8.5	13,715,900	9.2	2,790,760	8.1	13
14 \$8,000 under \$9,000.....	2,091,262	3.5	17,706,439	6.3	10,833,164	7.3	2,226,224	6.5	14
15 \$9,000 under \$10,000.....	1,334,622	2.2	12,622,516	4.5	8,084,799	5.4	1,677,398	4.9	15
16 \$10,000 under \$15,000.....	2,213,510	3.7	25,995,133	9.2	17,969,278	12.0	3,851,830	11.2	16
17 \$15,000 under \$20,000.....	543,746	.9	9,304,570	3.3	6,969,574	4.7	1,633,348	4.8	17
18 \$20,000 under \$25,000.....	250,860	.4	5,583,211	2.0	4,358,809	2.9	1,120,885	3.3	18
19 \$25,000 under \$50,000.....	366,399	.6	12,227,673	4.3	9,942,054	6.7	3,104,270	9.0	19
20 \$50,000 under \$100,000.....	93,421	.2	6,133,299	2.2	5,109,883	3.4	2,173,193	6.3	20
21 \$100,000 under \$150,000.....	14,127	(1)	1,686,294	.6	1,390,411	.9	716,994	2.1	21
22 \$150,000 under \$200,000.....	4,004	(1)	685,284	.2	551,248	.4	307,378	.9	22
23 \$200,000 under \$500,000.....	3,997	(1)	1,127,667	.4	882,511	.6	536,086	1.6	23
24 \$500,000 under \$1,000,000.....	585	(1)	397,827	.1	314,543	.2	200,731	.6	24
25 \$1,000,000 or more.....	223	(1)	447,528	.2	333,301	.2	231,648	.7	25
26 Total.....	59,407,673	100.0	281,308,431	100.0	149,363,077	100.0	34,393,639	100.0	26
27 Returns with no adjusted gross income.....	417,448	-	2987,865	-	-	-	-	-	27
28 Grand total.....	59,825,121	-	280,320,566	-	149,363,077	-	34,393,639	-	28
CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASS									
Returns with adjusted gross income:									
29 Under \$600.....	3,833,400	6.5	1,255,738	0.4	-	-	-	-	29
30 Under \$1,000.....	6,823,051	11.5	3,640,967	1.3	197,014	0.1	39,228	0.1	30
31 Under \$1,500.....	11,001,105	18.5	8,825,142	3.1	1,211,742	.8	240,436	.7	31
32 Under \$2,000.....	14,700,039	24.7	15,306,409	5.4	2,905,730	1.9	573,006	1.7	32
33 Under \$2,500.....	18,543,250	31.2	23,961,427	8.5	5,565,674	3.7	1,093,858	3.2	33
34 Under \$3,000.....	22,358,656	37.6	34,446,751	12.2	9,207,452	6.2	1,809,953	5.3	34
35 Under \$3,500.....	26,245,434	44.2	47,062,195	16.7	14,048,124	9.4	2,771,406	8.1	35
36 Under \$4,000.....	30,150,631	50.8	61,710,694	21.9	20,070,977	13.4	3,979,944	11.6	36
37 Under \$4,500.....	34,141,851	57.5	78,672,961	28.0	27,420,924	18.4	5,457,505	15.9	37
38 Under \$5,000.....	38,019,058	64.0	97,083,074	34.5	35,737,432	23.9	7,130,347	20.7	38
39 Under \$6,000.....	44,574,341	75.0	132,968,804	47.3	52,820,447	35.4	10,568,860	30.7	39
40 Under \$7,000.....	49,283,953	83.0	163,449,073	58.1	68,907,602	46.1	13,817,894	40.2	40
41 Under \$8,000.....	52,490,917	88.4	187,390,990	66.6	82,623,502	55.3	16,608,654	48.3	41
42 Under \$9,000.....	54,582,179	91.9	205,097,429	72.9	93,456,666	62.6	18,834,878	54.8	42
43 Under \$10,000.....	55,916,801	94.1	217,719,945	77.4	101,541,465	68.0	20,512,276	59.6	43
44 Under \$15,000.....	58,130,311	97.8	243,715,078	86.6	119,510,743	80.0	24,364,106	70.8	44
45 Under \$20,000.....	58,674,057	98.8	253,019,648	89.9	126,480,317	84.7	26,002,454	75.6	45
46 Under \$25,000.....	58,924,917	99.2	258,602,859	91.9	130,839,126	87.6	27,123,339	78.9	46
47 Under \$50,000.....	59,291,316	99.8	270,830,532	96.3	140,781,180	94.3	30,227,609	87.9	47
48 Under \$100,000.....	59,384,737	99.9	276,963,831	98.5	145,891,063	97.7	32,400,802	94.2	48
49 Under \$150,000.....	59,398,864	99.9	278,650,125	99.1	147,281,474	98.6	33,117,796	96.3	49
50 Under \$200,000.....	59,402,868	99.9	279,335,409	99.3	147,832,722	99.0	33,425,174	97.2	50
51 Under \$500,000.....	59,406,865	99.9	280,463,076	99.7	148,715,233	99.6	33,961,260	97.7	51
52 Under \$1,000,000.....	59,407,450	99.9	280,860,903	99.8	149,029,776	99.8	34,161,991	99.3	52
53 All returns.....	59,407,673	100.0	281,308,431	100.0	149,363,077	100.0	34,393,639	100.0	53
54 Returns with no adjusted gross income.....	417,448	-	2987,865	-	-	-	-	-	54
55 Total returns.....	59,825,121	-	280,320,566	-	149,363,077	-	34,393,639	-	55
CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASS									
Returns with adjusted gross income:									
56 \$1,000,000 or more.....	223	(1)	447,528	0.2	333,301	0.2	231,648	0.7	56
57 \$500,000 or more.....	808	(1)	845,355	.3	647,844	.4	452,379	1.3	57
58 \$200,000 or more.....	4,805	(1)	1,973,022	.7	1,530,355	1.0	968,465	2.8	58
59 \$150,000 or more.....	8,809	(1)	2,658,306	.9	2,081,603	1.4	1,275,843	3.7	59
60 \$100,000 or more.....	22,936	(1)	4,344,600	1.5	3,472,014	2.3	1,992,837	5.8	60
61 \$50,000 or more.....	116,357	0.2	10,477,899	3.7	8,581,897	5.7	4,166,030	12.1	61
62 \$25,000 or more.....	482,756	.8	22,705,572	8.1	18,523,951	12.4	7,270,300	21.1	62
63 \$20,000 or more.....	733,616	1.2	28,288,783	10.1	22,882,760	15.3	8,391,185	24.4	63
64 \$15,000 or more.....	1,277,362	2.2	37,593,353	13.4	29,852,334	20.0	10,029,533	29.2	64
65 \$10,000 or more.....	3,490,872	5.9	63,588,486	22.6	47,821,612	32.0	13,881,363	40.4	65
66 \$9,000 or more.....	4,825,494	8.1	76,211,002	27.1	55,906,411	37.4	15,558,761	45.2	66
67 \$8,000 or more.....	6,916,756	11.6	93,917,441	33.4	66,739,575	44.7	17,784,985	51.7	67
68 \$7,000 or more.....	10,123,720	17.0	117,859,358	41.9	80,455,475	53.9	20,575,745	59.8	68
69 \$6,000 or more.....	14,833,332	25.0	148,339,627	52.7	96,542,630	64.6	23,824,779	69.3	69
70 \$5,000 or more.....	21,388,615	36.0	184,225,357	65.5	113,625,645	76.1	27,263,292	79.3	70
71 \$4,500 or more.....	25,265,822	42.5	202,635,470	72.0	121,942,153	81.6	28,936,134	84.1	71
72 \$4,000 or more.....	29,297,042	49.2	219,597,737	78.1	129,292,100	86.6	30,423,695	88.4	72
73 \$3,500 or more.....	33,162,239	55.8	234,246,236	83.3	135,314,953	90.6	31,622,233	91.9	73
74 \$3,000 or more.....	37,049,017	62.4	246,861,680	87.8	140,155,625	93.8	32,583,686	94.7	74
75 \$2,500 or more.....	40,864,423	68.8	257,347,004	91.5	143,797,403	96.3	33,299,781	96.8	75
76 \$2,000 or more.....	44,707,634	75.3	266,002,022	94.6	146,457,347	98.1	33,820,633	98.3	76
77 \$1,500 or more.....	48,406,568	81.5	272,483,289	96.9	148,151,335	99.2	34,153,203	99.3	77
78 \$1,000 or more.....	52,584,622	88.5	277,667,464	98.7	149,166,063	99.9	34,354,411	99.9	78
79 \$600 or more.....	55,574,273	93.5	280,052,693	99.6	149,363,077	100.0	34,393,639	100.0	79
80 All returns.....	59,407,673	100.0	281,308,431	100.0	149,363,077	100.0	34,393,639	100.0	80
81 Returns with no adjusted gross income.....	417,448	-	2987,865	-	-	-	-	-	81
82 Total returns.....	59,825,121	-	280,320,566	-	149,363,077	-	34,393,639	-	82

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

¹Less than 0.05 percent.²Adjusted gross deficit.³Adjusted gross income less adjusted gross deficit.

INDIVIDUAL INCOME TAX RETURNS FOR 1957

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

[Taxable and nontaxable returns]

Items	All returns		Returns with standard deduction				Returns with itemized deductions	
	Number of returns	Amount (Thousand dollars)	Showing adjusted gross income		Showing no adjusted gross income		Number of returns	Amount (Thousand dollars)
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sources:								
Salaries and wages (net).....	52,596,961	228,076,909	34,664,519	121,156,244	91,786	127,443	17,840,656	106,793,222
Dividends (after exclusions).....	4,168,499	9,123,757	1,852,286	1,629,528	24,990	33,550	2,291,223	7,460,679
Interest received.....	7,286,314	3,318,950	3,596,572	1,303,460	57,177	28,563	3,632,565	1,986,927
Business or profession:								
Net profit.....	6,775,335	22,525,946	4,632,141	11,949,917	17,616	63,750	2,125,578	10,512,279
Net loss.....	1,474,967	2,186,579	738,420	658,073	313,180	834,836	423,367	693,670
Partnership:								
Net profit.....	1,606,524	9,963,718	837,532	3,521,995	10,689	26,739	758,303	6,414,984
Net loss.....	265,951	604,802	101,818	108,252	44,773	217,129	119,360	279,421
Sales of capital assets:								
Net gain.....	2,936,564	4,128,228	1,545,937	1,262,386	59,104	79,795	1,331,523	2,786,047
Net loss.....	1,038,208	642,695	372,355	200,169	29,075	20,638	636,778	421,888
Sales of property other than capital assets:								
Net gain.....	127,417	90,161	75,201	39,122	(¹)	(¹)	48,982	48,024
Net loss.....	150,294	161,479	68,169	54,053	18,447	44,489	63,678	62,937
Pensions and annuities:								
Life expectancy method.....	659,356	755,964	339,701	342,488	(¹)	(¹)	318,239	411,916
3-year method.....	261,085	384,057	155,598	204,692	-	-	105,487	179,365
Rents and royalties:								
Net income.....	4,097,602	3,945,252	2,018,222	1,539,917	57,458	56,668	2,021,922	2,348,667
Net loss.....	1,404,920	686,167	549,943	194,310	32,993	45,329	821,984	446,528
Estates and trusts:								
Income.....	362,324	618,020	148,518	177,890	(¹)	(¹)	211,660	438,703
Loss.....	20,167	14,902	8,975	3,782	(¹)	(¹)	10,152	8,990
Other sources.....	(²)	1,686,228	(²)	773,794	(²)	³ 245,824	(²)	1,158,258
Adjusted gross income or deficit.....	59,825,121	⁴ 280,320,566	39,252,312	142,682,794	417,448	⁵ 987,865	20,155,361	138,625,637

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

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

²Not available.

³Negative "Other sources."

⁴Adjusted gross income less adjusted gross deficit.

⁵Adjusted gross deficit.

INDIVIDUAL INCOME TAX RETURNS FOR 1957

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

[Taxable and nontaxable returns]

Adjusted gross income classes	All returns											
	Number of returns	Salaries and wages (net)	Dividends (after exclusions)	Interest received	Business or profession		Partnership		Sales of capital assets		Sales of property other than capital assets	
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Net profit	Net loss	Net profit	Net loss	Net gain	Net loss	Net gain	Net loss
					(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
No adjusted gross income.....	417,448	127,443	33,550	28,563	63,750	8,483	26,739	217,129	79,795	20,638	(1)	44,489
Under \$600.....	3,833,400	1,083,262	13,190	23,563	143,575	3,189	14,152	13,702	23,284	13,288	1,077	4,672
\$600 under \$1,000.....	2,989,651	1,858,101	46,286	54,264	309,010	4,350	30,358	30,254	30,565	10,636	1,901	4,954
\$1,000 under \$1,500.....	4,178,054	3,974,643	76,218	110,631	647,986	5,140	77,919	8,092	63,473	12,243	4,197	6,560
\$1,500 under \$2,000.....	3,698,934	3,048,631	103,416	129,774	740,022	10,619	91,119	9,883	77,517	16,325	4,838	3,711
\$2,000 under \$2,500.....	3,843,211	3,087,397	112,009	119,550	899,032	17,761	136,536	6,084	76,570	21,883	2,019	9,083
\$2,500 under \$3,000.....	3,815,406	8,810,665	126,162	122,393	953,238	15,591	143,858	11,541	96,596	20,070	2,282	5,091
\$3,000 under \$3,500.....	3,886,778	10,901,564	127,839	107,401	1,034,249	18,145	174,582	12,226	72,434	22,629	4,374	5,980
\$3,500 under \$4,000.....	3,905,197	12,974,607	115,716	117,152	982,722	17,048	191,670	13,052	81,436	26,653	7,232	6,484
\$4,000 under \$4,500.....	3,991,220	15,278,080	133,498	103,186	982,410	18,742	230,864	11,643	70,198	25,249	2,980	7,431
\$4,500 under \$5,000.....	3,877,207	16,744,316	115,163	106,538	983,936	56,300	241,603	11,547	76,811	23,491	4,392	3,997
\$5,000 under \$6,000.....	6,555,283	32,989,708	255,226	238,377	1,542,665	11,346	433,689	36,032	158,543	47,130	7,366	9,647
\$6,000 under \$7,000.....	4,709,612	27,832,545	257,338	201,377	1,322,267	57,638	446,951	9,213	147,188	41,851	5,208	6,472
\$7,000 under \$8,000.....	3,206,964	21,660,164	275,514	171,537	1,076,011	17,308	447,167	9,259	121,001	42,941	3,267	4,882
\$8,000 under \$9,000.....	2,091,262	15,791,770	209,039	138,354	957,008	55,204	348,216	11,438	109,099	26,945	2,720	2,743
\$9,000 under \$10,000.....	1,334,622	10,819,684	208,204	111,810	821,760	21,090	352,745	3,792	122,352	26,109	338	1,526
\$10,000 under \$15,000.....	2,213,510	19,541,232	909,330	403,510	2,814,309	77,363	1,392,921	31,922	418,554	83,506	11,632	10,289
\$15,000 under \$20,000.....	543,746	5,067,839	687,088	235,591	1,755,545	43,237	984,322	16,183	265,128	49,471	7,658	4,997
\$20,000 under \$25,000.....	250,860	2,532,595	555,163	147,336	1,162,654	27,772	747,154	13,728	201,438	28,258	4,387	2,616
\$25,000 under \$50,000.....	366,399	4,995,800	1,615,706	344,640	2,384,638	86,628	1,945,585	37,205	499,430	59,700	5,621	8,925
\$50,000 under \$100,000.....	93,421	2,115,655	1,337,553	190,082	820,783	76,595	1,033,209	33,438	450,835	19,467	2,394	3,820
\$100,000 under \$150,000.....	14,127	463,642	543,819	48,108	105,207	25,314	265,016	20,220	215,374	2,640	309	909
\$150,000 under \$200,000.....	4,004	155,813	272,131	19,207	24,420	13,386	80,195	6,877	118,403	762	112	464
\$200,000 under \$500,000.....	3,997	180,197	513,149	30,545	31,271	25,890	96,576	17,939	268,416	692	656	1,637
\$500,000 under \$1,000,000.....	585	32,507	192,143	7,929	4,931	3,325	19,137	10,072	150,959	76	122	344
\$1,000,000 or more.....	223	9,049	289,307	7,532	2,547	10,762	11,435	5,331	132,829	42	64	156
Total.....	59,825,121	228,076,909	9,123,757	3,318,950	22,525,946	2,185,579	9,963,718	604,802	4,128,228	642,695	90,161	161,479

Adjusted gross income classes	All returns—Continued								Returns with itemized deductions		
	Pensions and annuities		Rents and royalties		Estates and trusts		Other sources	Adjusted gross income	Number of returns	Adjusted gross income	Total itemized deductions
	Life expectancy method	3-year method	Net income	Net loss	Income	Loss					
	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)					
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
No adjusted gross income.....	(1)	-	56,668	45,329	(1)	(1)	2245,824	3987,865	-	-	-
Under \$600.....	3,032	1,028	39,071	14,286	2,604	3,823	17,037	1,255,738	20,388	7,817	13,914
\$600 under \$1,000.....	17,216	7,054	97,569	11,284	9,823	8,255	41,692	2,385,229	192,759	160,053	70,293
\$1,000 under \$1,500.....	55,241	19,120	199,388	9,368	8,255	13,994	74,573	5,184,175	425,687	537,653	186,497
\$1,500 under \$2,000.....	75,215	40,105	189,541	15,108	13,994	13,646	93,243	6,481,267	606,110	1,067,608	338,754
\$2,000 under \$2,500.....	78,504	54,349	173,646	18,199	13,646	8,907	75,447	8,655,018	818,923	1,846,615	490,334
\$2,500 under \$3,000.....	65,594	50,873	143,580	19,057	11,913	5,581	100,324	10,485,324	954,593	2,635,387	664,317
\$3,000 under \$3,500.....	56,925	24,653	122,196	21,492	14,098	13,121	105,302	12,615,444	1,098,998	3,569,949	858,092
\$3,500 under \$4,000.....	36,088	18,046	138,794	24,852	13,121	9,796	97,099	14,648,499	1,306,656	4,903,154	1,096,391
\$4,000 under \$4,500.....	36,327	27,034	129,667	25,797	9,796	8,907	87,565	16,962,267	1,493,252	6,349,078	1,358,851
\$4,500 under \$5,000.....	25,802	13,734	142,719	29,340	8,907	1,069	70,867	18,410,113	1,619,252	7,697,142	1,575,080
\$5,000 under \$6,000.....	56,706	25,057	237,021	55,292	24,815	22,305	146,183	35,885,730	3,272,805	17,940,682	3,520,884
\$6,000 under \$7,000.....	37,947	23,938	229,378	52,964	22,305	25,517	122,355	30,480,269	2,536,364	16,418,181	3,051,076
\$7,000 under \$8,000.....	29,447	12,452	179,537	37,041	25,517	13,504	102,154	23,941,917	1,726,813	12,894,409	2,369,708
\$8,000 under \$9,000.....	21,699	8,227	133,416	24,769	13,504	16,957	75,117	17,706,439	1,128,347	9,544,012	1,699,987
\$9,000 under \$10,000.....	20,495	10,852	137,584	18,154	16,957	1,069	70,554	12,622,516	702,633	6,642,757	1,188,066
\$10,000 under \$15,000.....	45,279	21,594	418,785	48,150	78,972	1,069	191,314	25,995,133	1,251,610	14,822,293	2,494,242
\$15,000 under \$20,000.....	21,692	7,010	245,380	24,465	58,039	1,402	109,033	9,304,570	378,428	6,499,050	1,010,246
\$20,000 under \$25,000.....	18,063	4,939	175,094	16,037	41,757	408	81,550	5,583,211	195,393	4,354,783	626,742
\$25,000 under \$50,000.....	27,082	7,123	400,819	46,561	93,194	1,832	143,280	12,227,673	314,968	10,600,170	1,429,520
\$50,000 under \$100,000.....	15,529	3,848	214,838	80,227	78,706	1,349	84,763	6,133,299	88,821	5,850,688	817,851
\$100,000 under \$150,000.....	4,934	1,654	55,799	11,618	21,329	495	22,299	1,686,294	13,853	1,654,371	266,550
\$150,000 under \$200,000.....	2,028	645	24,582	8,741	11,167	258	7,069	685,284	3,955	676,861	126,527
\$200,000 under \$500,000.....	2,173	612	38,761	16,641	18,404	343	10,049	1,127,667	3,953	1,115,316	237,446
\$500,000 under \$1,000,000.....	450	33	10,741	6,154	5,296	23	2,427	397,827	578	392,331	84,558
\$1,000,000 or more.....	330	77	10,678	5,241	6,514	12	21,290	447,528	222	445,277	115,662
Total.....	755,964	384,057	3,945,252	686,167	618,020	14,902	1,686,228	4280,320,566	20,155,361	138,625,637	25,691,588

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

¹Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.²Negative "Other sources."³Adjusted gross deficit.⁴Adjusted gross income less adjusted gross deficit.

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

PART I.—ALL RETURNS

Adjusted gross income classes	Total number of returns	Salaries and wages (net)		Dividends (after exclusions)		Interest received		Business or profession				Partnership			
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss	
								Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Taxable returns:															
\$600 under \$1,000.....	1,338,986	1,244,419	1,027,093	20,361	7,626	37,614	10,886	62,822	49,535	5,888	3,735	12,825	9,472	6,946	12,616
\$1,000 under \$1,500.....	2,257,213	2,088,107	2,570,808	45,502	23,688	83,530	24,702	131,272	137,068	14,962	12,516	19,085	20,837		
\$1,500 under \$2,000.....	2,252,645	2,006,521	3,419,706	81,789	46,035	148,189	47,385	207,123	276,996	26,361	26,156	30,253	41,695		
\$2,000 under \$2,500.....	2,764,261	2,488,339	5,463,017	84,976	56,624	165,851	51,176	269,727	447,519	48,878	41,301	46,180	82,353	5,526	3,726
\$2,500 under \$3,000.....	2,930,022	2,641,422	7,079,211	105,920	72,571	212,342	71,092	302,800	595,702	54,774	42,148	46,508	90,597	5,528	5,862
\$3,000 under \$3,500.....	3,237,792	2,957,016	9,324,701	121,304	88,387	257,380	80,256	315,689	728,987	65,887	50,735	53,926	127,273	6,581	7,084
\$3,500 under \$4,000.....	3,445,190	3,178,499	11,576,390	133,401	93,170	287,346	95,386	315,450	793,999	75,294	49,305	63,596	163,904	12,436	9,686
\$4,000 under \$4,500.....	3,738,440	3,480,323	14,383,916	149,274	113,288	311,326	89,207	329,332	886,439	79,428	50,704	68,969	203,076	11,415	4,587
\$4,500 under \$5,000.....	3,716,211	3,495,769	16,122,264	156,223	103,686	348,194	98,809	322,452	911,099	67,656	51,058	74,271	224,681	13,835	10,487
\$5,000 under \$6,000.....	6,401,146	6,080,971	32,288,586	315,091	239,696	739,837	229,212	485,594	1,465,521	102,119	76,105	127,387	425,139	15,617	12,877
\$6,000 under \$7,000.....	4,677,540	4,421,189	27,667,237	307,640	241,720	663,466	199,287	373,597	1,313,315	72,617	55,036	106,516	445,714	14,583	9,213
\$7,000 under \$8,000.....	3,195,588	3,009,987	21,599,493	276,091	259,611	556,397	169,946	259,468	1,075,237	51,722	65,914	97,659	447,095	13,136	6,949
\$8,000 under \$9,000.....	2,089,198	1,953,860	15,780,251	219,637	204,051	418,600	137,541	191,896	957,008	31,733	35,204	72,634	348,216	9,800	11,438
\$9,000 under \$10,000.....	1,333,548	1,216,049	10,818,300	192,394	207,463	330,520	110,781	147,855	818,391	18,980	21,090	58,811	352,745	8,055	3,792
\$10,000 under \$15,000.....	2,211,504	1,870,962	19,529,880	599,937	902,912	792,144	401,070	355,805	2,812,195	41,715	66,675	187,597	1,391,186	20,341	28,315
\$15,000 under \$20,000.....	543,154	379,994	5,063,386	264,626	685,115	285,522	235,109	144,622	1,754,677	15,520	42,742	94,325	983,810	11,021	15,522
\$20,000 under \$25,000.....	250,583	160,583	2,528,773	147,981	554,604	147,460	64,992	72,381	1,162,654	6,771	27,684	56,172	747,045	6,815	13,728
\$25,000 under \$50,000.....	366,156	229,660	4,991,789	257,734	1,613,088	244,453	343,662	101,958	2,384,638	15,325	86,399	98,803	1,945,585	13,387	35,417
\$50,000 under \$100,000.....	93,289	59,185	2,113,568	79,507	1,333,596	72,207	188,628	20,932	820,397	6,496	75,752	30,256	1,032,845	5,811	33,275
\$100,000 under \$150,000.....	14,089	9,080	463,070	13,016	540,702	11,877	47,542	1,819	104,852	1,392	24,301	4,527	264,880	1,108	20,174
\$150,000 under \$200,000.....	3,986	2,560	154,732	3,763	270,524	3,345	18,908	412	24,370	571	13,373	1,104	80,023	446	6,809
\$200,000 under \$500,000.....	3,979	2,464	179,931	3,818	510,009	3,450	29,591	370	30,755	724	25,183	1,007	96,370	612	16,908
\$500,000 under \$1,000,000.....	578	412	32,110	562	188,745	503	7,783	39	4,761	133	9,324	129	19,137	125	9,991
\$1,000,000 or more.....	217	142	8,988	213	270,097	197	6,505	19	2,547	57	10,508	50	11,435	47	4,880
Total taxable returns.....	46,865,315	42,977,513	214,187,200	3,580,760	8,627,008	6,121,750	2,841,456	4,413,434	19,558,662	805,009	962,948	1,352,590	9,555,113	183,171	283,336
Nontaxable returns:															
No adjusted gross income.....	417,448	91,786	127,443	24,990	33,550	57,177	28,563	17,616	63,750	313,180	834,836	10,689	26,739	44,773	217,129
Under \$600.....	3,833,400	3,258,243	1,083,262	47,684	13,190	113,298	23,563	399,364	143,575	84,181	63,189	34,603	14,152	9,005	13,702
\$600 under \$1,000.....	1,650,665	1,110,157	831,008	68,022	38,660	162,056	43,378	381,904	259,475	44,381	50,615	28,747	20,886	(1)	(1)
\$1,000 under \$1,500.....	1,920,841	1,234,185	1,403,835	121,030	52,530	251,949	85,929	521,680	510,918	52,811	78,624	42,772	57,082	4,505	6,250
\$1,500 under \$2,000.....	1,446,289	1,008,043	1,628,925	99,721	57,381	194,568	82,389	339,419	463,026	50,582	54,463	34,027	49,424	6,961	8,436
\$2,000 under \$2,500.....	1,078,950	784,185	1,624,380	76,654	55,385	147,416	68,374	243,552	411,513	37,407	36,460	30,201	54,183		
\$2,500 under \$3,000.....	885,384	688,470	1,731,454	58,290	53,591	93,861	51,301	181,458	357,536	32,908	43,443	24,598	53,261		
\$3,000 under \$3,500.....	648,986	521,416	1,576,863	31,802	39,452	49,738	27,145	129,843	305,262	21,463	17,410	19,071	47,309		
\$3,500 under \$4,000.....	460,007	393,485	1,398,217	18,614	22,546	40,027	21,766	69,817	188,723	14,231	7,743	12,136	27,766	14,037	55,022
\$4,000 under \$4,500.....	252,780	219,105	894,164	14,627	20,210	19,783	13,979	30,254	95,971	9,039	8,038	7,678	27,788		
\$4,500 under \$5,000.....	160,996	136,777	622,052	8,277	11,477	10,698	7,729	21,522	72,837	(1)	(1)	4,507	16,922		
\$5,000 or more.....	204,060	173,596	968,106	18,028	98,777	23,993	23,378	25,472	94,698	7,003	23,568	4,905	13,093		
Total nontaxable returns.....	12,959,806	9,619,448	13,889,709	587,739	496,749	1,164,564	477,494	2,361,901	2,967,284	669,958	1,223,631	253,934	408,605	82,780	321,466
Grand total.....	59,825,121	52,596,961	228,076,909	4,168,499	9,123,757	7,286,314	3,318,950	6,775,335	22,525,946	1,476,967	2,186,579	1,606,524	9,963,718	265,951	604,802
Returns under \$5,000.....	38,436,506	33,026,267	83,888,709	1,468,461	1,003,047	2,992,343	1,023,015	4,593,096	7,699,930	1,102,083	1,527,721	664,642	1,359,400	143,515	342,153
Returns \$5,000 or more.....	21,388,615	19,570,694	144,188,200	2,700,038	8,120,710	4,293,971	2,295,935	2,182,239	14,826,016	372,884	658,858	941,882	8,604,318	122,436	262,649

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

INDIVIDUAL INCOME TAX RETURNS FOR 1957

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

PART I.—ALL RETURNS—Continued

Adjusted gross income classes	Sales of capital assets				Sales of property other than capital assets				Pensions and annuities				Rents and royalties			
	Net gain		Net loss		Net gain		Net loss		Life expectancy method		3-year method		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	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Taxable returns:																
1 \$600 under \$1,000.....	15,564	3,820	(1)	(1)					(1)	(1)	(1)	(1)	22,107	10,629	4,824	1,523
2 \$1,000 under \$1,500.....	35,290	13,388	7,595	3,190			(1)	(1)	4,824	3,188	(1)	(1)	58,129	32,164	12,787	3,938
3 \$1,500 under \$2,000.....	60,537	27,392	12,457	5,540					16,863	14,083	6,549	5,562	92,624	54,023	24,814	8,470
4 \$2,000 under \$2,500.....	77,424	36,599	22,510	13,133	10,702	3,438	4,146	2,202	22,041	21,734	8,613	9,666	118,854	71,500	36,894	10,957
5 \$2,500 under \$3,000.....	87,041	46,095	24,257	14,660			6,224	5,071	26,261	29,482	12,441	17,743	142,646	85,005	49,414	12,364
6 \$3,000 under \$3,500.....	98,194	52,135	28,388	16,800	4,494	1,523	(1)	(1)	26,525	30,316	10,721	13,299	136,250	85,143	58,393	16,744
7 \$3,500 under \$4,000.....	111,307	68,479	34,920	20,139	6,596	3,980	10,784	5,808	24,450	23,222	9,524	13,524	185,866	105,478	64,644	22,393
8 \$4,000 under \$4,500.....	112,653	61,353	37,798	19,947	4,184	2,924	6,562	7,353	27,977	28,196	10,678	18,517	204,077	117,690	75,310	22,672
9 \$4,500 under \$5,000.....	132,008	73,276	41,187	21,053	6,902	4,392	7,610	3,977	21,496	23,514	7,966	13,064	201,442	120,155	105,833	28,453
10 \$5,000 under \$6,000.....	212,080	144,637	84,056	46,636	8,986	7,079	11,098	7,730	51,413	55,858	14,195	23,166	380,917	216,570	187,909	52,108
11 \$6,000 under \$7,000.....	197,049	144,180	67,344	41,505	8,280	5,122	10,781	6,472	29,001	36,709	13,791	23,479	338,370	219,993	154,945	52,651
12 \$7,000 under \$8,000.....	170,675	115,311	71,730	42,597	6,240	3,267	7,259	4,882	25,876	29,166	8,302	12,452	231,680	176,579	120,093	36,942
13 \$8,000 under \$9,000.....	128,436	109,099	47,874	26,776	4,842	2,487	5,193	2,743	17,919	21,699	6,201	8,227	158,512	133,416	75,310	24,719
14 \$9,000 under \$10,000.....	106,358	122,352	46,348	26,106	(1)	(1)	(1)	(1)	13,504	20,495	6,200	10,852	132,057	135,889	56,104	17,956
15 \$10,000 under \$15,000.....	313,809	406,966	135,441	83,277	10,130	11,258	10,610	10,289	36,040	45,027	10,300	21,594	289,900	415,668	96,818	47,388
16 \$15,000 under \$20,000.....	138,746	264,519	71,940	49,301	3,777	7,652	4,129	4,997	15,154	21,568	2,772	7,010	107,259	244,158	28,786	24,125
17 \$20,000 under \$25,000.....	80,687	201,428	39,140	28,224	2,134	4,387	2,626	2,616	8,839	18,063	1,528	4,939	55,373	174,731	14,763	15,884
18 \$25,000 under \$50,000.....	140,437	498,628	78,362	59,528	2,769	5,141	8,925	5,141	14,477	27,688	2,118	7,123	93,098	400,812	24,863	46,333
19 \$50,000 under \$100,000.....	47,938	449,862	23,499	19,446	551	2,394	1,980	3,696	5,566	15,459	663	3,848	27,753	214,361	9,107	80,020
20 \$100,000 under \$150,000.....	8,913	214,648	3,049	2,634	84	309	273	909	1,282	4,934	209	1,654	4,230	55,640	1,552	11,604
21 \$150,000 under \$200,000.....	2,706	117,911	881	760	23	112	127	464	430	2,018	62	645	1,289	24,465	570	7,902
22 \$200,000 under \$500,000.....	2,913	266,283	776	689	52	656	149	1,637	425	2,145	59	612	1,341	38,671	739	16,210
23 \$500,000 under \$1,000,000.....	464	150,480	80	76	17	122	37	344	67	449	7	33	206	10,740	127	5,687
24 \$1,000,000 or more.....	164	132,431	42	40	6	64	17	135	25	330	4	77	85	10,587	45	5,234
25 Total taxable returns.....	2,281,393	3,721,272	882,437	543,650	82,844	67,125	103,040	85,904	392,557	476,751	132,326	214,830	2,984,059	3,154,067	1,205,613	572,278
Nontaxable returns:																
26 No adjusted gross income.....	59,104	79,795	29,075	20,638	(1)	(1)	18,447	44,489	(1)	(1)	-	-	57,458	56,668	32,993	45,329
27 Under \$600.....	73,317	23,284	23,483	13,288	5,183	1,077	(1)	(1)	9,641	3,032	4,818	1,028	127,316	39,071	29,332	14,286
28 \$600 under \$1,000.....	72,540	26,745	13,485	9,043	5,180	1,586	4,495	4,954	24,451	15,748	11,705	6,764	160,291	86,940	21,040	9,761
29 \$1,000 under \$1,500.....	113,041	50,085	16,976	9,053	7,597	3,883	5,574	5,856	61,629	52,053	19,276	17,686	257,851	167,224	21,799	5,430
30 \$1,500 under \$2,000.....	100,969	50,125	17,615	10,785	7,953	3,757			60,241	61,132	30,650	34,543	176,061	135,518	23,909	6,638
31 \$2,000 under \$2,500.....	75,373	39,971	14,177	8,750					47,177	56,770	28,569	44,683	121,889	102,146	18,646	7,242
32 \$2,500 under \$3,000.....	68,788	50,501	10,442	5,410					27,910	36,112	18,246	33,130	68,049	58,575	18,721	6,692
33 \$3,000 under \$3,500.....	39,078	20,299	9,040	5,829					14,882	26,609	6,541	11,354	47,735	37,053	12,079	4,748
34 \$3,500 under \$4,000.....	21,793	12,957	9,312	6,514	15,426	9,718	15,269	15,604	8,966	12,866	4,820	8,522	34,541	33,316	8,671	2,459
35 \$4,000 under \$4,500.....	11,090	8,845	6,248	5,302					5,161	8,131			15,304	11,977	4,139	3,125
36 \$4,500 under \$5,000.....	6,220	3,535											15,523	22,964	(1)	(1)
37 \$5,000 or more.....	13,858	40,814	5,918	4,433					5,325	5,200	4,134	11,537	23,531	40,133	5,222	7,292
38 Total nontaxable returns.....	655,171	406,956	155,771	99,045	44,573	23,036	47,254	75,575	266,799	279,213	128,759	169,227	1,113,543	791,185	199,307	113,889
39 Grand total.....	2,936,564	4,128,228	1,038,208	642,695	127,417	90,161	150,294	161,479	659,356	755,964	261,085	384,057	4,097,602	3,945,252	1,404,920	686,167
40 Returns under \$5,000.....	1,371,331	748,679	364,840	213,105	76,245	38,307	88,100	102,052	436,770	451,504	193,984	255,996	2,252,007	1,432,839	627,967	234,112
41 Returns \$5,000 or more.....	1,565,233	3,379,549	673,368	429,590	51,172	51,854	62,194	59,427	222,586	304,460	67,101	128,061	1,845,595	2,512,413	776,953	452,055

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

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

PART I.—ALL RETURNS—Continued

Adjusted gross income classes		Estates and trusts				Other sources (Thousand dollars)	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income		Number of returns with no taxable income	Income tax before credits (Thousand dollars)	Tax credit for—			
		Income		Loss					Number of returns	Amount (Thousand dollars)			Dividends received		Retirement income	
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)								Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Taxable returns:		(1)	(1)			10,602	1,117,050	803,391	1,338,986	196,731	-	39,288	14,127	60	(1)	(1)
1	\$600 under \$1,000.....	4,134	1,785			24,101	2,831,221	1,493,897	2,257,213	1,010,609	-	201,669	33,092	392		
2	\$1,000 under \$1,500.....	10,334	8,086			37,976	3,937,439	1,776,901	2,252,645	1,673,535	-	334,100	58,994	941	13,096	589
3	\$1,500 under \$2,000.....	8,652	9,848			45,772	6,225,270	2,811,552	2,764,261	2,623,507	-	523,826	62,881	1,296	21,015	1,620
4	\$2,000 under \$2,500.....															
5	\$2,500 under \$3,000.....	11,750	10,082			62,047	8,079,602	3,405,409	2,930,022	3,614,509	-	722,008	78,662	1,787	34,145	4,121
6	\$3,000 under \$3,500.....	10,380	13,319			75,304	10,526,669	4,302,432	3,237,792	4,822,138	-	968,942	90,263	2,303	35,604	5,162
7	\$3,500 under \$4,000.....	11,445	11,448	9,331	3,592	84,234	12,921,788	5,138,212	3,445,190	6,010,467	-	1,214,856	94,625	2,466	27,941	3,829
8	\$4,000 under \$4,500.....	14,201	9,438			81,035	15,889,340	6,341,833	3,738,440	7,341,683	-	1,487,337	115,744	3,254	35,944	6,389
9	\$4,500 under \$5,000.....	10,341	7,831			64,225	17,651,968	6,845,392	3,716,211	8,308,965	-	1,682,054	120,248	3,186	36,989	5,602
10	\$5,000 under \$6,000.....	21,750	24,290			134,801	35,058,920	12,866,803	6,401,146	17,075,169	-	3,454,650	229,861	7,501	48,446	8,193
11	\$6,000 under \$7,000.....	21,818	22,305			122,310	30,276,104	9,803,980	4,677,540	16,083,929	-	3,264,252	232,784	7,777	37,811	7,241
12	\$7,000 under \$8,000.....	22,813	25,517			102,127	23,858,097	6,725,686	3,195,588	13,715,846	-	2,803,760	212,553	8,632	28,713	4,358
13	\$8,000 under \$9,000.....	16,532	13,450			75,115	17,689,049	4,355,500	2,089,198	10,833,148	-	2,236,571	173,325	6,915	19,375	3,151
14	\$9,000 under \$10,000.....	13,485	16,997			68,052	12,611,997	2,753,318	1,333,548	8,083,996	-	1,688,247	154,364	7,106	20,021	3,667
15	\$10,000 under \$15,000.....	47,503	78,677	2,428	1,059	191,945	25,971,375	4,569,930	2,211,504	17,967,472	-	3,893,112	499,001	31,824	42,581	7,738
16	\$15,000 under \$20,000.....	24,425	57,664	1,320	1,402	107,980	9,294,499	1,160,884	543,154	6,969,181	-	1,667,923	237,271	24,513	19,238	3,692
17	\$20,000 under \$25,000.....	14,444	40,939	936	408	80,880	5,576,891	543,033	250,583	4,358,809	-	1,144,249	137,200	20,107	11,170	2,005
18	\$25,000 under \$50,000.....	27,691	92,625	1,569	1,832	147,263	12,220,088	812,674	366,156	9,942,054	-	3,170,648	244,431	59,657	18,549	3,414
19	\$50,000 under \$100,000.....	11,791	78,607	766	1,349	84,473	6,124,500	202,588	93,289	5,109,379	-	2,227,307	77,907	48,490	6,026	1,076
20	\$100,000 under \$150,000.....	2,271	21,297	170	495	22,187	1,681,598	29,913	14,089	1,390,411	-	738,397	12,585	19,235	1,437	287
21	\$150,000 under \$200,000.....	842	10,967	58	257	7,191	682,301	8,229	3,986	550,803	-	318,460	3,736	9,373	523	99
22	\$200,000 under \$500,000.....	876	18,385	87	343	10,027	1,122,465	8,100	3,979	882,511	-	555,470	3,791	16,685	529	101
23	\$500,000 under \$1,000,000.....	148	5,288	10	23	2,612	393,591	1,172	578	314,543	-	207,869	555	5,811	76	16
24	\$1,000,000 or more.....	66	6,512	4	12	2,290	427,474	408	217	333,301	-	240,710	207	8,072	31	5
25	Total taxable returns.....	311,134	586,955	16,679	10,772	1,637,745	262,169,296	76,761,237	46,865,315	149,212,696	-	34,785,705	2,888,207	297,383	460,294	72,396
26	Nontaxable returns:	(1)	(1)	(1)	(1)	2,245,824	3,987,865	698,919	-	-	417,448	-	-	-	-	-
27	No adjusted gross income.....															
28	Under \$600.....	6,556	2,604			17,037	1,255,738	3,202,314	(1)	(1)	3,833,400	(1)	(1)	(1)	(1)	(1)
29	\$600 under \$1,000.....	5,554	2,185			31,090	1,268,179	2,217,606	26,854	4,119	1,646,880	867	6,885	35	23,410	832
30	\$1,000 under \$1,500.....	12,064	6,470			50,472	2,352,954	3,336,394	59,227	20,453	1,893,987	4,164	20,310	330	57,503	3,834
31	\$1,500 under \$2,000.....	7,935	5,868			55,267	2,543,828	3,040,215	55,466	36,437	1,387,062	7,223	23,444	481	55,123	6,742
32	\$2,000 under \$2,500.....	4,827	3,798	(1)	(1)	29,675	2,429,748	2,704,550			1,023,484					
33	\$2,500 under \$3,000.....					38,277	2,405,722	2,507,118	39,655	27,269	845,729	5,407	16,218	404	38,967	5,003
34	\$3,000 under \$3,500.....					29,998	2,088,775	2,072,981	25,866	18,534	623,120	3,634	11,020	343	25,173	3,291
35	\$3,500 under \$4,000.....					12,865	1,726,711	1,660,894	15,152	12,386	444,855	2,477	4,816	157	14,808	2,320
36	\$4,000 under \$4,500.....	12,108	8,713			6,530	1,072,927	983,054	9,024	8,264	243,756	1,629	5,919	158	8,680	1,471
37	\$4,500 under \$5,000.....					6,642	758,145	680,400	6,209	7,543	154,787	1,506	4,135	211	6,210	1,295
38	\$5,000 or more.....					16,454	1,236,408	926,300	10,092	15,093	193,968	3,331	7,005	257	9,549	1,957
38	Total nontaxable returns.....	51,190	31,065	(1)	(1)	48,483	418,151,270	24,030,745	251,330	150,381	12,708,476	30,297	101,128	2,384	241,831	26,796
39	Grand total.....	362,324	618,020	20,167	14,902	1,686,228	280,320,566	100,791,982	47,116,645	149,363,077	12,708,476	34,816,002	2,989,335	299,767	702,125	99,192
40	Returns under \$5,000.....	134,156	101,544	8,631	5,943	517,325	496,095,209	56,023,464	25,921,998	35,737,432	12,514,508	7,201,046	762,759	17,812	438,050	52,192
41	Returns \$5,000 or more.....	228,168	516,476	11,536	8,959	1,168,903	184,225,357	44,768,518	21,194,647	113,625,645	193,968	27,614,956	2,226,576	281,955	264,075	47,000

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

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

PART I.—ALL RETURNS—Continued

Adjusted gross income classes	Tax credit for—				Income tax after credits (Thousand dollars)	Tax withheld		Payments on 1957 declaration		Tax due at time of filing		Overpayment							
	Foreign tax paid		Other tax credits			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Refund		Credit on 1958 tax					
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)								Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)				
Taxable returns:																			
1 \$600 under \$1,000.....	17,006	1,624	4,828	81	39,228	1,165,294	106,130	15,645	1,471	212,422	6,630	1,110,672	72,119	6,268	836				
2 \$1,000 under \$1,500.....					201,208	1,984,433	260,759	50,978	6,476	617,393	25,562	1,519,491	84,301	19,091	1,765				
3 \$1,500 under \$2,000.....					332,570	1,912,537	371,600	97,994	17,993	632,972	46,294	1,500,331	88,086	41,507	4,665				
4 \$2,000 under \$2,500.....					520,852	2,385,086	577,253	122,126	27,042	803,973	67,717	1,807,336	127,372	44,498	5,730				
5 \$2,500 under \$3,000.....					716,095	2,567,467	772,927	161,700	38,552	877,010	79,116	1,849,391	142,589	59,294	8,291				
6 \$3,000 under \$3,500.....					961,453	2,886,886	1,025,710	175,202	46,745	1,205,100	100,781	1,894,959	175,147	54,044	7,026				
7 \$3,500 under \$4,000.....					1,208,538	3,122,860	1,276,888	201,897	68,636	1,371,676	113,071	1,945,665	202,610	69,236	14,318				
8 \$4,000 under \$4,500.....					1,477,561	3,436,369	1,568,147	218,275	74,576	1,414,204	128,695	2,190,894	244,452	76,884	12,081				
9 \$4,500 under \$5,000.....					1,672,842	3,456,508	1,768,434	229,897	85,238	1,295,810	133,750	2,299,710	266,717	75,388	12,234				
10 \$5,000 under \$6,000.....	11,151	1,679	2,490	41	3,438,513	6,034,236	3,633,324	423,116	173,527	1,958,324	228,442	4,224,348	520,611	132,941	24,120				
11 \$6,000 under \$7,000.....					3,249,034	4,394,721	3,314,482	392,796	194,378	1,503,019	205,274	3,008,310	398,834	125,185	24,573				
12 \$7,000 under \$8,000.....					2,790,760	2,989,835	2,756,518	331,690	190,517	1,156,114	178,568	1,913,421	279,461	108,228	24,289				
13 \$8,000 under \$9,000.....					2,226,224	1,944,068	2,119,467	267,729	178,930	841,571	151,376	1,163,689	178,450	75,775	21,084				
14 \$9,000 under \$10,000.....					1,677,398	1,202,875	1,508,409	231,050	175,555	601,381	135,698	663,306	103,987	68,182	19,216				
15 \$10,000 under \$15,000.....					11,151	1,679	2,490	41	3,851,830	1,841,352	2,877,061	730,193	797,768	1,235,282	460,967	769,766	151,839	213,871	80,828
16 \$15,000 under \$20,000.....					7,880	1,351	2,217	19	1,638,348	365,352	806,435	347,379	670,884	359,172	287,534	87,057	38,206	101,947	66,364
17 \$20,000 under \$25,000.....					6,559	1,208	1,525	44	1,120,885	152,534	428,019	192,696	570,387	168,626	206,925	26,441	20,153	58,196	53,711
18 \$25,000 under \$50,000.....					16,342	3,271	2,709	36	3,104,270	217,065	949,589	314,402	1,800,269	247,265	541,849	25,846	34,129	96,905	138,530
19 \$50,000 under \$100,000.....	10,802	4,491	1,631	57	2,173,193	56,281	463,728	87,273	1,452,652	63,250	370,741	3,422	14,876	27,242	95,501				
20 \$100,000 under \$150,000.....	3,038	1,862	340	19	716,994	8,573	105,828	13,734	513,037	9,764	127,392	469	4,038	3,928	24,727				
21 \$150,000 under \$200,000.....	1,054	1,596	151	14	307,378	2,383	32,468	3,904	233,597	2,737	54,570	127	1,932	1,157	11,205				
22 \$200,000 under \$500,000.....	1,210	2,569	140	29	536,086	2,306	37,514	3,915	410,829	2,798	107,074	126	2,848	1,087	16,369				
23 \$500,000 under \$1,000,000.....	212	1,310	22	1	200,731	343	6,692	570	154,195	406	46,045	25	910	146	5,279				
24 \$1,000,000 or more.....	86	980	11	5	231,648	103	4,037	215	186,161	154	45,403	6	225	55	3,723				
25 Total taxable returns.....	75,340	21,941	16,084	346	34,393,639	42,129,467	26,771,419	4,612,376	8,069,415	16,580,476	3,849,474	28,004,808	3,153,892	1,461,055	676,465				
Nontaxable returns:																			
26 No adjusted gross income.....	-	-	-	-	-	72,341	12,578	56,593	33,188	77,183	3,687	92,047	31,109	32,837	14,079				
27 Under \$600.....	-	-	-	-	-	3,097,124	106,717	32,328	6,399	230,181	5,405	3,103,007	109,267	18,140	3,372				
28 \$600 under \$1,000.....	(1)	(1)			-	872,351	56,226	27,503	5,782	344,373	9,219	866,778	57,747	15,018	3,496				
29 \$1,000 under \$1,500.....					-	877,542	67,173	7,346	468,703	17,020	865,359	69,198	22,990	3,584					
30 \$1,500 under \$2,000.....					-	758,624	71,916	47,950	298,164	14,552	754,374	74,879	23,355	5,114					
31 \$2,000 under \$2,500.....					-	571,954	59,045	43,458	11,672	202,925	12,628	561,205	62,763	24,349	5,129				
32 \$2,500 under \$3,000.....					-	502,314	54,811	35,044	10,072	151,210	10,977	491,903	55,631	19,755	6,602				
33 \$3,000 under \$3,500.....					-	411,024	45,583	37,183	9,778	106,888	9,084	402,391	46,727	19,455	5,308				
34 \$3,500 under \$4,000.....					-	315,362	38,542	23,915	5,720	58,684	5,531	312,875	39,883	12,521	2,337				
35 \$4,000 under \$4,500.....					-	188,452	25,540	13,273	6,585	27,097	2,974	187,791	26,205	6,370	4,750				
36 \$4,500 under \$5,000.....					-	121,619	16,514	6,929	2,643	19,069	2,275	121,261	17,123	4,507	1,508				
37 \$5,000 or more.....	-	159,232	37,270	14,400	12,916	16,117	1,813	159,675	41,004	10,385	8,203								
38 Total nontaxable returns.....	(1)	(1)	-	-	-	7,947,939	591,915	380,298	122,791	2,000,594	95,165	7,918,666	631,536	209,682	63,482				
39 Grand total.....	75,916	23,058	16,084	346	34,393,639	50,077,406	27,363,334	4,992,674	8,192,206	18,581,070	3,944,639	35,923,474	3,785,428	1,670,737	739,947				
40 Returns under \$5,000.....	4,828	668	(1)	(1)	7,130,347	30,706,147	8,282,493	1,639,612	476,604	10,415,090	794,968	23,877,440	1,993,925	645,507	122,225				
41 Returns \$5,000 or more.....	71,088	22,390	14,360	319	27,263,292	19,371,259	19,080,841	3,353,062	7,715,602	8,165,980	3,149,671	12,046,034	1,791,503	1,025,230	617,722				

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

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

PART II.—JOINT RETURNS

Adjusted gross income classes	Total number of returns	Salaries and wages (net)		Dividends (after exclusions)		Interest received		Business or profession				Partnership			
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss	
								Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Taxable returns:															
1 \$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 \$1,000 under \$1,500.....	105,379	74,153	97,446	(1)	(1)	6,910	2,283	36,775	38,594	5,882	6,061	(1)	(1)	-	-
3 \$1,500 under \$2,000.....	347,163	256,502	431,154	8,340	2,036	28,109	8,771	109,090	145,921	16,972	18,285	6,935	10,174	-	-
4 \$2,000 under \$2,500.....	834,110	690,525	1,469,660	23,131	9,542	57,112	17,463	193,305	314,056	35,710	31,597	19,805	34,481	6,603	7,211
5 \$2,500 under \$3,000.....	1,117,880	942,938	2,488,502	28,655	11,915	79,544	23,872	230,871	451,920	46,772	37,771	27,785	51,980	-	-
6 \$3,000 under \$3,500.....	1,523,608	1,327,424	4,113,254	39,823	21,040	124,854	35,827	267,401	610,124	56,158	40,371	39,312	93,026	4,499	6,084
7 \$3,500 under \$4,000.....	1,925,734	1,729,129	6,236,510	51,828	30,338	144,424	47,405	268,184	672,373	63,138	41,608	48,979	130,499	8,984	8,242
8 \$4,000 under \$4,500.....	2,444,335	2,246,547	9,236,928	63,317	36,555	179,710	50,002	293,939	791,308	72,844	46,954	55,035	163,588	8,647	3,912
9 \$4,500 under \$5,000.....	2,717,950	2,546,317	11,713,911	70,251	36,181	213,321	52,292	291,905	814,195	61,007	46,907	63,195	199,767	10,038	9,323
10 \$5,000 under \$6,000.....	5,297,218	5,048,989	26,850,785	173,414	95,070	508,514	135,131	446,598	1,338,744	93,754	70,759	108,912	372,358	13,131	11,868
11 \$6,000 under \$7,000.....	4,169,876	3,966,743	24,863,876	200,227	104,454	513,315	140,124	350,201	1,224,351	66,680	49,908	88,442	364,604	12,512	7,878
12 \$7,000 under \$8,000.....	2,951,205	2,802,019	20,167,246	201,172	126,277	465,224	124,325	242,361	991,905	48,570	63,402	87,509	398,452	11,752	6,386
13 \$8,000 under \$9,000.....	1,958,846	1,846,787	14,969,603	172,502	110,958	365,991	108,595	178,563	884,337	31,733	35,204	66,706	312,342	9,417	11,382
14 \$9,000 under \$10,000.....	1,248,362	1,153,485	10,298,884	157,010	117,007	297,164	89,656	137,718	751,147	18,980	21,090	53,609	319,835	7,676	3,569
15 \$10,000 under \$15,000.....	2,065,776	1,785,755	18,738,775	511,680	559,414	704,055	312,421	334,597	2,651,174	39,383	61,938	169,513	1,257,141	18,460	25,839
16 \$15,000 under \$20,000.....	493,715	358,051	4,819,855	228,324	440,275	252,268	184,754	136,052	1,654,761	14,183	37,901	85,354	891,727	10,016	12,955
17 \$20,000 under \$25,000.....	225,946	151,368	2,407,046	128,608	377,101	129,705	118,045	68,716	1,109,508	6,206	25,266	51,124	679,309	6,015	12,385
18 \$25,000 under \$30,000.....	330,117	215,565	4,747,999	226,530	1,143,125	216,922	286,595	96,364	2,265,752	13,897	69,609	92,053	1,820,015	12,247	32,719
19 \$30,000 under \$50,000.....	83,054	55,186	1,994,938	70,140	1,001,413	64,061	161,242	19,777	787,813	5,905	67,059	28,335	969,905	5,411	30,878
20 \$100,000 under \$150,000.....	12,141	8,398	436,872	11,198	407,800	10,243	38,899	1,713	100,675	1,171	21,135	4,266	251,957	972	18,977
21 \$150,000 under \$200,000.....	3,375	2,378	145,985	3,172	207,671	2,837	15,844	371	22,590	515	11,482	1,021	75,403	404	6,338
22 \$200,000 under \$500,000.....	3,249	2,254	166,614	3,114	377,235	2,835	24,297	320	27,262	627	20,258	926	89,622	535	15,019
23 \$500,000 under \$1,000,000.....	445	359	28,214	433	131,992	389	5,966	35	3,568	111	8,481	113	15,260	109	8,531
24 \$1,000,000 or more.....	131	99	6,250	127	106,647	122	3,837	15	2,469	34	4,831	35	6,031	29	3,551
25 Total taxable returns.....	29,859,615	27,210,971	166,430,307	2,374,380	5,454,362	4,367,089	1,987,646	3,704,871	17,654,547	700,232	837,877	1,100,348	8,509,087	147,457	242,847
Nontaxable returns:															
26 No adjusted gross income.....	281,452	74,958	115,800	15,549	27,483	38,420	19,050	13,036	46,626	227,760	684,346	9,299	16,826	27,048	150,672
27 Under \$600.....	494,257	234,127	117,852	12,889	2,401	40,466	9,297	206,035	73,266	58,172	46,682	11,075	5,270	5,894	12,176
28 \$600 under \$1,000.....	658,031	356,937	295,729	19,785	20,885	62,484	16,387	275,416	189,929	39,184	45,461	13,863	11,043	7,308	27,142
29 \$1,000 under \$1,500.....	1,156,710	714,153	808,335	44,227	15,547	120,663	36,917	429,718	422,936	46,234	75,981	29,964	45,000	6,273	8,362
30 \$1,500 under \$2,000.....	1,067,864	736,100	1,180,190	43,592	21,370	118,096	45,599	318,269	437,565	46,431	52,298	29,877	44,787	-	-
31 \$2,000 under \$2,500.....	900,977	672,050	1,386,751	39,771	23,855	99,153	41,388	233,154	394,130	35,326	35,545	28,469	51,963	-	-
32 \$2,500 under \$3,000.....	782,813	619,375	1,553,038	37,253	25,246	69,074	36,839	176,220	346,625	31,174	42,001	21,483	47,390	-	-
33 \$3,000 under \$3,500.....	600,077	484,293	1,462,325	23,814	24,017	40,789	21,472	127,069	297,396	21,117	17,341	19,071	47,309	12,954	31,121
34 \$3,500 under \$4,000.....	435,243	374,228	1,328,697	13,797	13,988	35,209	19,276	69,126	186,752	13,538	7,159	11,792	27,284	-	-
35 \$4,000 under \$4,500.....	241,902	211,021	860,124	12,525	14,962	18,716	13,121	29,558	93,181	8,691	7,356	7,296	27,517	-	-
36 \$4,500 under \$5,000.....	154,115	132,304	600,926	6,557	8,964	9,322	5,871	21,522	72,837	(1)	(1)	4,507	16,922	-	-
37 \$5,000 or more.....	193,915	169,726	932,690	12,438	51,788	18,820	16,760	25,124	92,530	5,892	19,741	4,479	11,194	-	-
38 Total nontaxable returns.....	6,967,356	4,779,272	10,642,457	282,197	250,506	671,212	281,977	1,924,247	2,653,773	536,291	1,039,153	191,175	352,505	59,477	299,473
39 Grand total.....	36,826,971	31,990,243	177,072,764	2,656,577	5,704,868	5,038,301	2,269,623	5,629,118	20,308,320	1,236,523	1,877,030	1,291,523	8,861,592	206,934	472,320
40 Returns under \$5,000.....	17,789,600	14,423,081	45,497,132	556,488	346,641	1,485,836	503,132	3,590,593	6,399,734	888,882	1,288,966	449,126	1,026,437	97,068	251,401
41 Returns \$5,000 or more.....	19,037,371	17,567,162	131,575,632	2,100,089	5,358,227	3,552,465	1,766,491	2,038,525	13,908,586	347,641	588,064	842,397	7,835,155	109,866	220,919

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

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

PART II.—JOINT RETURNS—Continued

Adjusted gross income classes	Sales of capital assets				Sales of property other than capital assets				Pensions and annuities				Rents and royalties			
	Net gain		Net loss		Net gain		Net loss		Life expectancy method		3-year method		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Taxable returns:																
\$600 under \$1,000.....	8,301	6,641	4,193	1,590	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	15,983	6,993	4,193	1,590	-	-	-	-	(1)	(1)	(1)	(1)	7,614	4,749	(1)	(1)
\$1,500 under \$2,000.....	43,926	19,238	10,782	4,997	5,186	1,608	9,344	7,831	7,920	6,291	-	-	27,470	13,143	4,496	1,483
\$2,000 under \$2,500.....	50,497	25,832	13,829	7,709	-	-	-	-	-	-	-	-	57,803	33,112	11,401	3,257
\$2,500 under \$3,000.....	61,886	34,710	16,319	9,210	4,150	1,419	-	-	11,727	12,714	4,132	6,534	72,288	42,556	23,912	6,893
\$3,000 under \$3,500.....	73,313	49,196	26,387	11,271	4,188	2,342	8,300	4,673	11,723	12,926	4,834	6,200	92,407	55,322	37,026	9,391
\$3,500 under \$4,000.....	80,212	46,614	26,773	14,917	2,802	895	6,218	7,276	10,336	12,486	5,169	6,106	118,612	63,998	47,732	16,566
\$4,000 under \$4,500.....	91,696	49,155	28,751	13,850	5,524	3,136	7,262	3,933	14,164	16,139	5,259	2,934	140,162	76,385	56,987	17,302
\$4,500 under \$5,000.....	152,573	104,693	64,897	35,743	7,264	5,775	10,062	6,962	14,543	17,308	5,517	9,121	158,247	78,924	84,111	21,737
\$5,000 under \$6,000.....	149,794	111,619	48,588	29,008	6,904	4,863	7,678	2,559	31,379	33,586	9,991	15,693	324,185	163,854	163,051	42,786
\$6,000 under \$7,000.....	138,596	92,940	57,427	33,786	5,515	3,172	6,567	4,038	19,708	28,627	12,415	21,654	294,747	168,871	136,945	46,429
\$7,000 under \$8,000.....	108,047	92,151	39,074	21,302	3,806	1,552	5,193	2,743	16,580	19,871	6,924	9,442	208,203	144,958	111,401	34,092
\$8,000 under \$9,000.....	91,813	95,785	38,239	21,088	2,075	338	(1)	(1)	12,063	15,310	4,481	4,366	143,550	108,439	71,513	23,306
\$9,000 under \$10,000.....	270,248	331,708	113,658	66,740	9,230	10,277	9,810	8,768	10,373	14,933	4,136	6,081	119,545	120,244	52,656	16,404
\$10,000 under \$15,000.....	120,376	220,004	60,908	40,553	3,427	6,423	3,675	4,698	27,711	35,737	8,781	18,466	258,129	324,422	90,780	43,567
\$15,000 under \$20,000.....	70,400	163,439	33,849	24,156	1,890	3,743	2,277	2,308	11,427	17,107	2,254	5,720	94,265	201,422	25,724	21,760
\$20,000 under \$25,000.....	123,827	404,248	68,913	51,606	2,556	5,522	4,599	7,813	7,001	15,544	1,421	4,842	48,464	138,121	12,922	14,170
\$25,000 under \$50,000.....	42,025	391,253	20,929	17,314	517	2,091	1,813	3,271	11,250	22,668	1,771	6,300	82,477	327,049	22,652	38,163
\$50,000 under \$100,000.....	7,646	185,735	2,602	2,232	80	308	242	840	4,542	12,750	573	3,393	24,973	177,239	7,976	76,063
\$100,000 under \$150,000.....	2,304	100,630	731	622	22	112	118	389	1,074	4,101	188	1,536	3,603	42,598	1,369	9,915
\$150,000 under \$200,000.....	2,411	226,439	615	548	49	645	125	1,366	344	1,604	53	613	1,100	18,812	506	7,242
\$200,000 under \$500,000.....	363	129,904	62	59	8	98	32	303	347	1,740	54	564	1,121	28,401	650	15,066
\$500,000 under \$1,000,000.....	116	101,247	11	10	5	62	11	125	53	315	7	33	153	5,414	97	5,102
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	17	222	4	77	58	7,498	29	2,497
Total taxable returns.....	1,706,353	2,990,174	671,537	407,711	65,198	54,381	85,055	71,398	226,352	303,816	82,355	139,653	2,279,176	2,346,131	964,280	473,245
Nontaxable returns:																
No adjusted gross income.....	42,338	68,698	18,304	12,366	(1)	(1)	11,084	30,820	(1)	(1)	(1)	(1)	40,371	45,232	15,342	35,201
Under \$600.....	40,524	15,506	11,757	6,346	-	-	-	-	(1)	(1)	(1)	(1)	45,288	15,053	10,700	6,277
\$600 under \$1,000.....	48,059	18,507	6,236	3,639	7,258	1,870	(1)	(1)	(1)	(1)	(1)	(1)	67,378	34,377	9,579	6,171
\$1,000 under \$1,500.....	80,977	39,142	9,343	5,332	5,528	3,372	4,502	4,296	12,055	7,700	4,132	2,032	139,928	86,901	14,211	3,387
\$1,500 under \$2,000.....	79,946	41,008	12,105	6,715	7,265	3,567	(1)	(1)	30,296	26,110	6,539	5,115	124,051	90,788	16,674	4,600
\$2,000 under \$2,500.....	61,861	34,808	12,799	7,695	-	-	-	-	27,547	29,130	14,811	16,421	94,302	74,652	14,514	6,226
\$2,500 under \$3,000.....	58,799	42,924	9,375	4,355	-	-	-	-	26,523	32,031	16,183	23,838	94,302	74,652	14,514	6,226
\$3,000 under \$3,500.....	36,289	19,575	8,317	5,368	13,362	8,634	-	-	21,366	29,010	13,773	24,428	54,251	45,125	16,274	4,567
\$3,500 under \$4,000.....	19,039	11,994	9,312	6,514	-	-	-	-	11,751	21,063	5,509	9,765	42,882	30,326	11,047	4,195
\$4,000 under \$4,500.....	9,370	7,636	6,214	5,268	-	-	-	-	8,278	12,774	4,820	8,522	31,789	27,370	8,327	2,417
\$4,500 under \$5,000.....	5,876	3,190	4,775	3,617	-	-	-	-	5,161	8,131	-	-	14,960	10,578	4,139	3,125
\$5,000 or more.....	10,403	29,161	-	-	-	-	-	-	4,977	5,045	4,134	11,537	13,803	17,922	(1)	(1)
Total nontaxable returns.....	493,481	332,149	108,537	67,215	35,257	19,849	35,353	57,358	152,780	174,124	70,933	101,896	689,895	505,651	128,774	83,022
Grand total.....	2,199,834	3,322,323	780,074	474,926	100,455	74,230	120,408	128,756	379,132	477,940	153,288	241,549	2,969,071	2,851,782	1,093,054	556,267
Returns under \$5,000.....	908,892	541,367	227,564	128,962	56,245	28,496	65,781	79,078	223,043	251,068	99,545	140,419	1,343,606	847,113	389,672	153,736
Returns \$5,000 or more.....	1,290,942	2,780,956	552,510	345,964	44,210	45,734	54,627	49,678	156,089	226,872	53,743	101,130	1,625,465	2,004,669	703,382	402,531

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

PART II.—JOINT RETURNS—Continued

Adjusted gross income classes		Estates and trusts				Other sources (Thousand dollars)	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income		Number of returns with no taxable income	Income tax before credits (Thousand dollars)	Tax credit for--			
		Income		Loss					Number of returns	Amount (Thousand dollars)			Dividends received		Retirement income	
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)								Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Taxable returns:																
1	\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
2	\$1,000 under \$1,500.....	-	-	-	-	3,619	148,881	126,455	105,379	7,247	-	1,445	(1)	(1)	-	2
3	\$1,500 under \$2,000.....	-	-	-	-	9,920	610,361	416,596	347,163	118,501	-	23,730	4,880	63	4,140	146
4	\$2,000 under \$2,500.....	9,023	6,973	-	-	18,590	1,883,072	1,252,124	834,110	390,841	-	78,122	14,156	185	-	3
5	\$2,500 under \$3,000.....	-	-	-	-	36,362	3,094,923	1,896,470	1,117,880	785,492	-	156,681	16,917	185	6,198	592
6	\$3,000 under \$3,500.....	-	-	-	-	48,202	4,967,221	2,817,308	1,523,608	1,455,067	-	290,258	24,624	365	10,347	1,251
7	\$3,500 under \$4,000.....	5,176	5,512	-	-	55,722	7,230,127	3,799,867	1,925,734	2,389,310	-	477,159	33,181	599	10,683	996
8	\$4,000 under \$4,500.....	7,588	3,113	5,883	2,379	57,617	10,398,458	5,145,310	2,444,335	3,753,080	-	749,585	48,797	983	15,885	2,670
9	\$4,500 under \$5,000.....	4,488	4,021	-	-	39,480	12,921,741	5,917,483	2,717,950	5,115,942	-	1,021,282	49,148	982	18,658	2,786
10	\$5,000 under \$6,000.....	11,074	6,711	-	-	109,082	29,063,217	11,821,614	5,297,218	12,901,282	-	2,578,113	115,800	2,751	25,232	4,047
11	\$6,000 under \$7,000.....	13,131	9,166	-	-	97,395	27,003,432	9,308,779	4,169,876	13,741,094	-	2,757,002	142,948	3,240	21,556	4,389
12	\$7,000 under \$8,000.....	15,581	14,972	-	-	86,172	22,037,608	6,494,986	2,951,205	12,370,496	-	2,504,337	147,667	4,118	15,210	2,127
13	\$8,000 under \$9,000.....	11,710	7,333	-	-	70,572	16,590,990	4,222,841	1,958,846	10,019,534	-	2,050,538	128,950	3,582	11,068	1,714
14	\$9,000 under \$10,000.....	9,697	6,164	-	-	50,617	11,807,090	2,662,957	1,248,362	7,481,948	-	1,546,607	123,453	4,041	8,280	1,523
15	\$10,000 under \$15,000.....	34,089	44,879	1,872	876	157,635	24,234,321	4,422,114	2,065,776	16,620,321	-	3,547,963	416,290	19,660	23,415	4,284
16	\$15,000 under \$20,000.....	17,655	35,011	1,183	1,283	87,446	8,445,355	1,108,306	493,715	6,286,821	-	1,463,068	202,222	15,870	9,948	1,997
17	\$20,000 under \$25,000.....	10,641	23,888	556	285	66,844	5,028,860	516,316	225,946	3,911,804	-	992,672	118,210	13,819	6,137	1,163
18	\$25,000 under \$50,000.....	21,019	60,460	1,152	1,360	125,851	11,014,314	772,368	330,117	8,949,972	-	2,759,745	213,679	42,772	9,876	1,807
19	\$50,000 under \$100,000.....	9,494	59,683	588	1,022	73,551	5,439,664	190,735	83,054	4,548,473	-	1,929,319	68,610	36,864	3,304	572
20	\$100,000 under \$150,000.....	1,750	11,677	129	390	17,078	1,445,747	27,719	12,141	1,204,298	-	622,877	10,770	14,851	823	166
21	\$150,000 under \$200,000.....	673	7,773	44	187	6,391	577,168	7,529	3,375	468,977	-	264,537	3,148	7,318	307	58
22	\$200,000 under \$500,000.....	693	13,059	68	295	8,455	911,781	7,239	3,249	720,053	-	440,369	3,089	12,458	278	53
23	\$500,000 under \$1,000,000.....	113	4,626	5	8	2,567	302,339	1,007	445	244,281	-	155,144	426	4,078	35	7
24	\$1,000,000 or more.....	43	3,467	-	-	2,883	226,110	304	131	182,316	-	120,143	123	3,261	19	4
25	Total taxable returns.....	183,638	328,488	11,480	8,085	1,225,351	205,382,780	62,936,427	29,859,615	113,667,150	-	26,530,696	1,888,125	192,048	201,399	32,352
Nontaxable returns:																
26	No adjusted gross income.....	(1)	(1)	(1)	(1)	221,135	3,789,642	578,410	-	-	281,452	-	-	-	-	-
27	Under \$600.....	-	-	-	-	6,848	173,695	973,522	-	-	494,257	-	-	-	-	-
28	\$600 under \$1,000.....	-	-	-	-	15,574	532,814	1,258,941	-	-	658,031	-	-	-	-	-
29	\$1,000 under \$1,500.....	-	-	-	-	32,317	1,429,781	2,314,100	(1)	(1)	1,155,330	(1)	(1)	(1)	(1)	(1)
30	\$1,500 under \$2,000.....	-	-	-	-	42,938	1,881,876	2,408,780	(1)	(1)	1,065,452	(1)	(1)	(1)	(1)	(1)
31	\$2,000 under \$2,500.....	-	-	-	-	25,100	2,033,745	2,365,235	7,572	3,377	893,405	676	(1)	(1)	7,572	667
32	\$2,500 under \$3,000.....	24,423	14,476	(1)	(1)	32,296	2,129,144	2,283,479	17,231	7,252	765,582	1,449	4,134	32	16,543	1,417
33	\$3,000 under \$3,500.....	-	-	-	-	28,426	1,931,943	1,948,102	18,294	10,640	581,783	2,092	6,203	149	17,601	1,943
34	\$3,500 under \$4,000.....	-	-	-	-	12,021	1,634,589	1,590,132	11,366	8,592	423,877	1,720	(1)	(1)	11,022	1,686
35	\$4,000 under \$4,500.....	-	-	-	-	6,241	1,027,225	952,767	7,992	7,715	233,910	1,520	4,887	144	7,648	1,376
36	\$4,500 under \$5,000.....	-	-	-	-	4,481	725,518	662,234	4,833	6,315	149,282	1,261	(1)	(1)	4,834	1,083
37	\$5,000 or more.....	-	-	-	-	15,277	1,142,659	907,365	6,853	12,483	187,062	2,721	4,525	197	6,350	1,585
38	Total nontaxable returns.....	26,214	15,740	(1)	(1)	384	413,853,347	18,243,067	77,933	57,140	6,889,423	11,674	26,292	749	75,362	9,986
39	Grand total.....	209,852	344,228	12,898	9,528	1,225,735	219,236,127	81,179,494	29,937,548	113,724,290	6,889,423	26,542,370	1,914,417	192,797	276,761	42,338
40	Returns under \$5,000.....	51,262	33,533	3,458	2,076	254,619	453,965,472	38,707,315	11,087,239	14,060,137	6,702,361	2,807,215	214,507	3,917	134,923	16,842
41	Returns \$5,000 or more.....	158,590	310,695	9,440	7,452	971,116	165,270,655	42,472,179	18,850,309	99,664,153	187,062	23,735,155	1,699,910	188,880	141,838	25,496

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

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

PART II.—JOINT RETURNS—Continued

Adjusted gross income classes	Tax credit for—				Income tax after credits (Thousand dollars)	Tax withheld		Payments on 1957 declaration		Tax due at time of filing		Overpayment			
	Foreign tax paid		Other tax credits			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Refund		Credit on 1958 tax	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)								Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Taxable returns:															
1 \$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 \$1,000 under \$1,500.....	-	-	-	-	1,442	63,129	7,077	6,275	1,157	43,415	1,671	57,950	6,654	(1)	(1)
3 \$1,500 under \$2,000.....	-	-	-	-	23,641	237,455	35,667	26,129	5,277	124,223	10,581	205,367	20,495	14,332	2,056
4 \$2,000 under \$2,500.....	-	-	-	-	77,817	641,534	113,969	49,028	10,010	275,950	26,221	520,929	56,854	22,313	3,553
5 \$2,500 under \$3,000.....	-	-	-	-	155,904	897,397	199,484	82,749	19,972	335,353	39,303	724,988	79,579	37,879	5,573
6 \$3,000 under \$3,500.....	-	-	-	-	288,642	1,273,537	342,636	106,188	27,058	445,751	60,422	1,017,276	111,739	38,749	5,209
7 \$3,500 under \$4,000.....	-	-	-	-	475,541	1,680,856	549,054	135,631	45,767	548,840	68,993	1,299,236	148,947	47,339	11,101
8 \$4,000 under \$4,500.....	-	-	-	-	745,931	2,206,925	849,114	155,911	61,304	663,622	82,112	1,685,708	197,583	56,418	7,645
9 \$4,500 under \$5,000.....	10,733	1,025	(1)	(1)	1,017,290	2,512,574	1,136,875	167,639	61,362	700,578	90,540	1,920,308	229,868	58,485	9,555
10 \$5,000 under \$6,000.....	-	-	-	-	2,571,018	5,006,040	2,824,854	319,995	129,155	1,324,179	161,107	3,793,570	476,493	105,638	19,970
11 \$6,000 under \$7,000.....	-	-	-	-	2,749,181	3,943,728	2,882,118	301,642	146,632	1,189,878	157,046	2,843,584	379,580	98,178	18,804
12 \$7,000 under \$8,000.....	-	-	-	-	2,498,082	2,783,315	2,529,960	264,545	144,457	991,805	142,500	1,855,546	271,416	86,366	18,433
13 \$8,000 under \$9,000.....	-	-	-	-	2,044,968	1,838,367	1,992,029	212,358	139,999	752,734	127,271	1,135,426	173,943	61,484	18,007
14 \$9,000 under \$10,000.....	-	-	-	-	1,540,968	1,142,424	1,425,366	191,718	139,716	539,733	110,276	650,905	101,300	56,703	15,327
15 \$10,000 under \$15,000.....	8,146	1,122	1,317	31	3,522,866	1,758,342	2,741,738	632,499	643,737	1,137,639	393,102	751,872	143,953	183,023	63,668
16 \$15,000 under \$20,000.....	5,737	916	1,385	14	1,444,271	344,280	761,185	305,587	543,550	327,398	246,883	83,631	35,333	87,810	51,429
17 \$20,000 under \$25,000.....	5,004	908	941	24	976,758	143,706	404,783	170,451	466,024	152,440	177,158	25,020	17,568	51,061	43,730
18 \$25,000 under \$50,000.....	12,896	2,536	1,878	22	2,712,608	204,272	899,117	280,510	1,503,206	224,143	468,461	23,895	29,543	85,633	114,728
19 \$50,000 under \$100,000.....	8,946	3,522	1,153	47	1,888,314	52,487	438,742	77,366	1,221,230	56,961	325,158	3,029	11,831	23,661	81,632
20 \$100,000 under \$150,000.....	2,659	1,611	230	15	606,234	7,970	100,290	11,825	417,435	8,603	110,522	368	3,237	3,225	18,302
21 \$150,000 under \$200,000.....	876	1,224	116	10	255,927	2,222	30,617	3,298	188,578	2,345	47,007	110	1,616	951	8,547
22 \$200,000 under \$500,000.....	995	1,875	111	27	425,956	2,109	34,519	3,193	317,818	2,303	88,358	103	2,052	870	12,584
23 \$500,000 under \$1,000,000.....	161	1,177	13	1	149,881	305	5,809	440	110,257	325	38,342	15	397	105	4,120
24 \$1,000,000 or more.....	48	334	5	(3)	116,544	75	2,436	130	84,876	100	30,742	4	129	26	1,377
25 Total taxable returns.....	56,201	16,250	8,877	262	26,289,784	26,743,049	20,307,439	3,505,107	6,420,567	9,848,318	3,004,876	18,598,840	2,499,610	1,123,407	537,644
Nontaxable returns:															
26 No adjusted gross income.....	-	-	-	-	-	57,256	10,547	40,143	28,311	55,965	2,607	68,339	26,564	25,007	11,762
27 Under \$600.....	-	-	-	-	-	182,494	8,292	17,061	3,145	120,028	3,095	183,881	8,961	10,835	2,085
28 \$600 under \$1,000.....	-	-	-	-	-	246,528	16,254	16,742	4,270	247,927	6,747	239,230	17,045	10,148	2,904
29 \$1,000 under \$1,500.....	-	-	-	-	-	501,085	38,580	26,127	5,207	389,207	14,311	484,076	39,714	15,034	2,656
30 \$1,500 under \$2,000.....	-	-	-	-	-	548,231	52,824	38,286	9,639	280,826	13,776	539,508	55,303	20,250	4,729
31 \$2,000 under \$2,500.....	-	-	-	-	-	489,558	50,505	34,750	9,919	197,722	12,303	475,020	53,301	19,813	4,418
32 \$2,500 under \$3,000.....	(1)	(1)	-	-	-	450,759	48,420	28,114	8,912	146,700	10,666	437,551	48,647	16,313	6,127
33 \$3,000 under \$3,500.....	-	-	-	-	-	378,711	41,517	35,390	9,225	105,152	8,914	369,010	42,275	19,076	5,161
34 \$3,500 under \$4,000.....	-	-	-	-	-	300,403	35,812	21,507	5,108	57,993	5,516	295,853	36,591	12,177	2,303
35 \$4,000 under \$4,500.....	-	-	-	-	-	181,741	23,512	12,199	6,396	26,749	2,946	180,698	24,101	5,644	4,710
36 \$4,500 under \$5,000.....	-	-	-	-	-	117,490	15,968	6,241	2,538	19,069	2,275	116,444	16,472	4,507	1,508
37 \$5,000 or more.....	-	-	-	-	-	155,157	33,878	10,719	9,398	15,729	1,759	154,191	36,088	7,433	6,214
38 Total nontaxable returns.....	(1)	(1)	-	-	-	3,609,413	376,109	287,279	102,068	1,663,067	84,915	3,543,801	405,062	166,237	54,577
39 Grand total.....	56,738	17,189	8,877	262	26,289,784	30,352,462	20,683,548	3,792,386	6,522,635	11,511,385	3,089,791	22,142,641	2,904,672	1,289,644	592,221
40 Returns under \$5,000.....	692	224	692	24	2,786,208	12,967,663	3,576,107	1,006,110	316,567	4,785,070	464,099	10,821,372	1,220,193	437,477	95,349
41 Returns \$5,000 or more.....	56,046	16,965	8,185	238	23,503,576	17,384,799	17,107,441	2,786,276	6,206,068	6,726,315	2,625,692	11,321,269	1,684,479	852,167	496,872

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

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

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

Adjusted gross income classes		Total number of returns	Salaries and wages (net)		Dividends (after exclusions)		Interest received		Business or profession				Partnership			
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss	
									Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Taxable returns:																
1	\$600 under \$1,000.....	1,261,907	1,174,611	969,846	19,673	7,551	35,894	10,267	56,546	44,663	5,888	3,735	12,130	8,832		1
2	\$1,000 under \$1,500.....	2,004,648	1,878,577	2,303,729	41,015	21,956	70,420	18,303	86,165	88,659	8,385	6,167	17,353	18,728		2
3	\$1,500 under \$2,000.....	1,723,143	1,578,096	2,690,109	69,306	42,204	111,416	36,274	90,013	121,525	9,041	7,512	21,584	29,139		3
4	\$2,000 under \$2,500.....	1,687,239	1,566,333	3,472,996	57,713	44,884	100,127	31,414	67,395	118,260	11,780	8,766	24,295	43,418		4
5	\$2,500 under \$3,000.....	1,544,208	1,443,393	3,894,213	70,683	56,000	120,022	42,217	62,911	125,617	6,965	2,760	15,253	31,258		5
6	\$3,000 under \$3,500.....	1,420,169	1,345,699	4,295,165	70,072	60,444	117,636	40,730	38,886	95,883	7,650	6,435	12,495	29,604		6
7	\$3,500 under \$4,000.....	1,205,773	1,146,466	4,218,203	72,573	59,146	122,177	43,052	36,501	94,290	9,040	6,322	11,461	25,513		7
8	\$4,000 under \$4,500.....	1,004,444	952,801	3,973,998	66,970	67,709	105,256	32,719	28,798	76,420	4,854	2,892	11,129	34,197	25,599	19,263
9	\$4,500 under \$5,000.....	745,180	703,640	3,258,695	68,420	60,859	103,556	38,242	26,033	83,353	5,575	3,948	7,264	14,493		9
10	\$5,000 under \$6,000.....	812,630	754,428	3,970,692	119,433	129,699	190,029	80,983	28,206	89,592	7,639	4,012	13,519	38,417		10
11	\$6,000 under \$7,000.....	367,035	326,077	2,006,013	83,802	117,398	120,309	49,196	17,039	57,952	4,551	4,361	11,810	51,937		11
12	\$7,000 under \$8,000.....	183,038	154,296	1,054,300	61,015	111,377	74,148	40,574	13,185	65,410			6,611	33,671		12
13	\$8,000 under \$9,000.....	97,447	79,780	593,020	37,749	78,038	42,191	25,095	11,177	54,247	(1)	(1)	(1)	(1)		13
14	\$9,000 under \$10,000.....	62,330	44,933	367,752	29,799	81,268	26,049	17,683	6,316	40,071			4,163	23,339		14
15	\$10,000 under \$15,000.....	105,464	60,155	547,339	67,311	284,435	65,842	69,476	14,450	108,314	1,768	3,685	11,467	80,279	1,185	1,673
16	\$15,000 under \$20,000.....	36,128	15,682	168,446	27,171	200,466	25,335	40,994	6,067	67,748	1,056	3,431	5,501	51,561	657	1,594
17	\$20,000 under \$25,000.....	16,864	5,616	69,317	13,586	142,996	12,135	19,884	2,362	34,164	424	2,162	3,054	41,961	453	1,000
18	\$25,000 under \$50,000.....	25,815	9,482	161,382	23,085	385,513	20,193	45,483	3,421	67,682	956	6,477	3,888	62,877	772	2,081
19	\$50,000 under \$100,000.....	7,445	2,488	68,816	6,912	267,427	5,997	20,799	586	18,729	433	6,395	1,268	39,290	288	1,890
20	\$100,000 under \$150,000.....	1,518	469	16,172	1,444	111,630	1,260	7,244	84	3,205	133	2,215	179	7,059	77	855
21	\$150,000 under \$200,000.....	483	134	5,695	469	51,453	404	2,595	30	1,420	43	1,482	61	2,958	29	331
22	\$200,000 under \$500,000.....	573	143	7,587	553	105,442	487	4,554	37	2,263	74	4,217	55	3,981	52	1,517
23	\$500,000 under \$1,000,000.....	86	30	2,197	86	36,932	73	1,422	2	97	15	713	4	521	10	574
24	\$1,000,000 or more.....	41	14	319	41	78,827	32	1,493	2	73	11	1,451	8	2,867	4	222
25	Total taxable returns.....	14,313,608	13,243,343	38,116,001	1,008,881	2,603,654	1,470,988	720,693	596,212	1,459,637	89,405	91,627	198,365	697,452	29,126	31,000
26	Nontaxable returns:															
	No adjusted gross income.....	125,194	13,679	8,084	8,402	5,729	18,413	9,319	4,232	17,087	77,722	131,383	(1)	(1)	16,689	62,281
27	Under \$600.....	3,156,097	2,860,441	906,470	32,385	10,084	69,040	12,911	180,149	64,023	24,933	14,671	22,833	8,637		
28	\$600 under \$1,000.....	899,042	679,323	479,044	44,788	16,522	92,681	24,236	97,125	63,236	4,156	4,570	13,496	8,653		
29	\$1,000 under \$1,500.....	670,568	442,703	505,923	72,671	35,334	122,681	46,375	83,985	80,105	5,884	2,561	11,421	11,290		
30	\$1,500 under \$2,000.....	322,667	224,113	365,681	53,032	33,120	70,960	34,141	19,065	23,129			4,150	4,637		
31	\$2,000 under \$2,500.....	140,447	81,846	172,668	32,407	26,756	44,471	25,114	8,664	14,917						
32	\$2,500 under \$3,000.....	81,043	50,014	127,508	19,625	27,970	22,379	13,170	4,855	9,742					4,848	25,371
33	\$3,000 under \$3,500.....	34,942	23,539	71,967	7,953	15,434	8,605	5,588			(1)	(1)				
34	\$3,500 under \$4,000.....	17,716	12,553	44,672	4,473	7,770	4,474	2,481					4,233	7,693		
35	\$4,000 under \$4,500.....	6,575	4,129	17,672	(1)	(1)	(1)	(1)	(1)	(1)						
36	\$4,500 under \$5,000.....	6,193														
37	\$5,000 or more.....	8,272	6,619	46,521	5,167	29,375	4,750	4,974								
38	Total nontaxable returns.....	5,468,756	4,398,959	2,746,210	284,725	215,855	460,897	181,025	401,193	281,854	121,078	161,072	57,523	50,823	21,537	87,652
39	Grand total.....	19,782,364	17,642,302	40,862,211	1,293,606	2,819,509	1,931,885	901,718	997,405	1,741,491	210,483	252,699	255,888	748,275	50,663	118,652
40	Returns under \$5,000.....	18,057,195	16,185,741	31,794,448	815,983	607,233	1,342,651	469,269	894,441	1,130,524	189,146	206,036	190,096	285,523	41,224	84,061
41	Returns \$5,000 or more.....	1,725,169	1,456,561	9,067,763	477,623	2,212,276	589,234	432,449	102,964	610,967	21,337	46,663	65,792	462,752	9,439	34,591

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

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

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

Adjusted gross income classes	Sales of capital assets				Sales of property other than capital assets				Pension and annuities				Rents and royalties			
	Net gain		Net loss		Net gain		Net loss		Life expectancy method		3-year method		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Taxable returns:																
1 \$600 under \$1,000.....	14,181	3,365	(¹)	(¹)					(¹)	(¹)	(¹)	(¹)	20,729	10,044	4,824	1,723
2 \$1,000 under \$1,500.....	25,264	6,635	6,211	2,343					4,824	3,188			47,021	25,683	11,067	3,187
3 \$1,500 under \$2,000.....	43,169	19,411	7,232	2,847					14,451	12,210	4,483	3,212	59,976	37,509	18,942	6,756
4 \$2,000 under \$2,500.....	30,739	16,554	8,620	5,277					13,089	14,756	5,512	6,530	54,143	33,907	23,773	7,143
5 \$2,500 under \$3,000.....	33,787	19,379	6,977	4,069					12,435	14,947	7,963	10,620	61,398	37,529	22,400	4,892
6 \$3,000 under \$3,500.....	32,513	15,988	8,271	4,474					14,458	16,550	5,853	7,079	38,323	27,155	17,231	5,359
7 \$3,500 under \$4,000.....	33,844	17,301	10,705	5,825					12,734	9,505			53,809	35,463	13,435	5,233
8 \$4,000 under \$4,500.....	26,239	13,210	8,954	3,845			13,874	9,053	12,051	9,690			48,038	33,714	16,539	4,726
9 \$4,500 under \$5,000.....	33,424	21,432	8,990	4,739					6,265	5,447			33,895	36,967	15,491	5,225
10 \$5,000 under \$6,000.....	50,199	34,629	16,188	9,178	15,159	9,398			16,248	17,474	15,938	30,544	44,937	41,968	19,314	8,160
11 \$6,000 under \$7,000.....	37,929	25,196	11,369	6,870					8,605	8,059			33,182	43,119	13,135	4,925
12 \$7,000 under \$8,000.....	26,881	17,525	10,712	6,006					7,576	6,860			17,575	22,266	6,553	2,395
13 \$8,000 under \$9,000.....	16,601	15,806	6,930	4,068					5,512	5,151			11,791	18,955	6,205	2,315
14 \$9,000 under \$10,000.....	12,095	24,303	6,659	3,703					(¹)	(¹)			10,031	13,196		
15 \$10,000 under \$15,000.....	34,766	60,056	12,640	8,925					383	269	1,277	2,874	22,775	66,677	4,470	2,955
16 \$15,000 under \$20,000.....	14,065	34,743	6,963	5,228					383	276		518	1,290	34,101	1,839	1,196
17 \$20,000 under \$25,000.....	7,582	26,477	2,648	1,906					(¹)	(¹)			4,479	26,221	1,110	970
18 \$25,000 under \$50,000.....	13,027	70,288	5,716	4,600					315	527		385	673	52,804	1,603	3,860
19 \$50,000 under \$100,000.....	4,409	44,119	1,771	1,406					129	361		80	380	2,095	576	1,863
20 \$100,000 under \$150,000.....	1,030	23,816	313	286					(¹)	(¹)			515	11,008	139	841
21 \$150,000 under \$200,000.....	320	13,306	115	105	-	-			5	74		8	27	4,559	46	530
22 \$200,000 under \$500,000.....	402	32,920	120	104	3	11			18	223		5	48	8,924	63	906
23 \$500,000 under \$1,000,000.....	64	13,311	13	13	6	15			4	37		-	-	34	19	467
24 \$1,000,000 or more.....	22	13,108	13	13	-	-			3	3		-	-	11	5	17
25 Total taxable returns.....	492,552	582,918	150,549	87,079	15,168	9,424	15,307	10,936	149,237	151,956	43,763	65,139	582,270	655,109	198,779	75,444
Nontaxable returns:																
26 No adjusted gross income.....	15,727	10,061	9,047	6,933	(¹)	(¹)	6,984	13,113	(¹)	(¹)	-	-	15,356	10,538	16,999	9,698
27 Under \$600.....	31,412	7,557	8,963	4,789					5,507	1,363	(¹)	(¹)	77,885	22,626	17,249	7,531
28 \$600 under \$1,000.....	23,105	7,260	5,866	4,021					11,364	7,338	6,541	3,992	93,679	48,304	9,985	1,794
29 \$1,000 under \$1,500.....	29,651	10,162	7,285	3,373					29,269	23,619	12,393	12,145	108,959	75,048	7,588	2,043
30 \$1,500 under \$2,000.....	19,991	8,794							29,941	28,628	15,151	17,735	47,185	40,610	5,515	1,715
31 \$2,000 under \$2,500.....	13,512	5,163							18,590	21,240	11,010	18,359	24,110	24,271		30
32 \$2,500 under \$3,000.....	8,269	4,988			8,280	2,994	(¹)	(¹)	6,200	7,021			13,110	13,149		32
33 \$3,000 under \$3,500.....			6,300	4,603									4,165	6,576	6,619	33
34 \$3,500 under \$4,000.....																34
35 \$4,000 under \$4,500.....	9,606	13,458							4,165	5,783	4,129	7,706	7,036	24,422		35
36 \$4,500 under \$5,000.....																36
37 \$5,000 or more.....																37
38 Total nontaxable returns.....	151,273	67,443	37,461	23,719	8,280	2,994	9,788	15,908	105,416	95,039	52,322	60,578	391,485	265,544	63,915	25,595
39 Grand total.....	643,825	650,361	188,010	110,798	23,448	12,418	25,095	26,844	254,653	246,995	96,085	125,717	973,755	920,653	262,694	101,039
40 Returns under \$5,000.....	421,056	189,765	105,769	58,317	17,238	7,704	19,171	19,767	197,479	182,655	85,801	105,056	806,253	530,858	207,542	68,839
41 Returns \$5,000 or more.....	222,769	460,596	82,241	52,481	6,210	4,714	5,924	7,077	57,174	64,340	10,284	20,661	167,502	389,795	55,152	32,200

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

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

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

Adjusted gross income classes		Estates and trusts				Other sources (Thousand dollars)	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income		Number of returns with no taxable income	Income tax before credits (Thousand dollars)	Tax credit for—			
		Income		Loss					Number of returns (Thousand dollars)	Amount (Thousand dollars)			Dividends received		Retirement income	
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)								Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Taxable returns:																
1	\$600 under \$1,000.....	(1)	(1)			9,509	1,052,393	757,144	1,261,907	185,102	-	36,974	14,127	60	(1)	-
2	\$1,000 under \$1,500.....	4,134	1,785			19,091	2,496,387	1,269,740	2,004,648	938,628	-	187,320	29,296	365		(1)
3	\$1,500 under \$2,000.....	9,293	7,629			25,641	3,006,734	1,216,911	1,723,143	1,419,162	-	283,264	52,046	844	11,372	531
4	\$2,000 under \$2,500.....	6,234	8,217			23,893	3,792,221	1,330,418	1,687,239	1,987,432	-	396,764	45,625	1,070	16,531	1,411
5	\$2,500 under \$3,000.....	8,953	7,405			20,253	4,244,431	1,242,154	1,544,208	2,461,090	-	491,710	56,195	1,474	25,881	3,272
6	\$3,000 under \$3,500.....	6,577	10,978			21,412	4,604,105	1,173,485	1,420,169	2,851,829	-	575,153	56,982	1,741	23,499	3,673
7	\$3,500 under \$4,000.....	5,237	4,665	(1)	(1)	21,044	4,513,719	985,022	1,205,773	2,962,250	-	604,054	55,548	1,755	16,222	2,697
8	\$4,000 under \$4,500.....	5,887	5,838			15,403	4,260,164	845,682	1,004,444	2,881,853	-	593,862	53,850	1,985	18,678	3,465
9	\$4,500 under \$5,000.....	5,853	3,810			15,805	3,527,884	619,870	745,180	2,468,229	-	512,330	56,992	2,024	16,260	2,599
10	\$5,000 under \$6,000.....	8,956	15,461			13,275	4,417,133	668,363	812,630	3,188,531	-	673,774	97,365	4,277	22,147	3,962
11	\$6,000 under \$7,000.....	6,616	11,260			15,860	2,366,953	300,155	367,035	1,757,427	-	384,074	70,018	3,892	15,221	2,659
12	\$7,000 under \$8,000.....	5,168	6,584			14,891	1,361,964	151,441	183,038	1,030,954	-	231,660	53,781	3,751	11,437	1,943
13	\$8,000 under \$9,000.....	4,134	5,416			4,051	820,691	86,395	97,447	619,785	-	143,402	35,679	2,796	6,241	1,120
14	\$9,000 under \$10,000.....	(1)	(1)			8,952	588,496	55,949	62,330	450,107	-	107,258	26,358	2,741	10,709	1,896
15	\$10,000 under \$15,000.....	10,890	28,048	452	153	17,363	1,255,655	94,025	105,464	987,898	-	257,167	63,082	10,095	16,400	2,990
16	\$15,000 under \$20,000.....	5,459	19,181	(1)	(1)	9,360	620,147	34,181	36,128	503,544	-	154,250	26,197	7,077	7,943	1,472
17	\$20,000 under \$25,000.....	2,905	13,328	311	122	4,843	375,418	16,875	16,864	306,621	-	106,599	13,413	5,031	4,067	679
18	\$25,000 under \$50,000.....	5,420	26,389	347	461	7,583	866,710	26,477	25,815	715,899	-	304,174	22,704	13,850	7,943	1,493
19	\$50,000 under \$100,000.....	1,887	15,366	101	271	5,580	500,209	7,828	7,445	411,870	-	223,851	6,842	9,326	2,372	445
20	\$100,000 under \$150,000.....	413	4,656	31	58	2,730	184,147	1,639	1,518	146,028	-	91,483	1,441	3,693	527	104
21	\$150,000 under \$200,000.....	138	2,831	9	64	552	83,178	533	483	64,331	-	42,868	468	1,673	195	37
22	\$200,000 under \$500,000.....	147	4,845	13	40	1,276	165,219	647	573	128,579	-	91,483	552	3,381	230	43
23	\$500,000 under \$1,000,000.....	24	173	4	15	105	56,875	94	86	42,544	-	31,678	86	1,114	33	7
24	\$1,000,000 or more.....	13	2,126	1	2	2,268	96,941	42	41	74,496	-	60,586	41	2,513	10	1
25	Total taxable returns.....	110,536	216,189	4,820	2,516	278,204	45,257,774	10,885,070	14,313,608	28,584,189	-	6,585,738	838,688	86,528	234,608	36,512
26	Nontaxable returns: No adjusted gross income.....	(1)	(1)	(1)	(1)	25,025	3,179,284	111,124	-	-	125,194	-	-	-	-	-
27	Under \$600.....					10,639	1,018,626	2,095,915	-	-	3,156,097	-	-	-	-	-
28	\$600 under \$1,000.....					14,378	663,532	851,329	(1)	(1)	895,257	(1)	(1)	(1)	(1)	(1)
29	\$1,000 under \$1,500.....					17,057	811,165	886,095	24,442	3,633	646,126	728	6,541	34	20,998	694
30	\$1,500 under \$2,000.....					10,650	563,845	531,193	53,374	18,534	269,293	3,740	18,590	286	51,994	3,454
31	\$2,000 under \$2,500.....					4,096	311,270	256,842	44,453	30,713	95,994	6,075	20,692	434	44,110	5,641
32	\$2,500 under \$3,000.....	22,178	13,502	(1)	(1)	5,049	218,102	167,687	20,668	18,614	60,375	3,678	11,705	367	20,668	3,311
33	\$3,000 under \$3,500.....					1,334	112,234	86,147	7,572	7,894	27,370	1,542	4,817	194	7,572	1,348
34	\$3,500 under \$4,000.....					846	65,873	46,627			14,274	696				34
35	\$4,000 under \$4,500.....					241	27,490	18,626	8,745	7,821	5,543	109	6,608	216	8,705	1,255
36	\$4,500 under \$5,000.....					2,161	29,306	15,483			4,817	245				36
37	\$5,000 or more.....					1,395	64,899	15,266			5,377	599				37
38	Total nontaxable returns.....	22,185	13,505	(1)	(1)	42,821	43,707,058	5,082,334	163,039	87,492	5,305,717	17,471	70,329	1,539	156,455	15,754
39	Grand total.....	132,721	229,694	6,890	5,203	321,025	48,964,832	15,967,404	14,476,647	28,671,681	5,305,717	6,603,209	909,017	88,067	391,063	52,266
40	Returns under \$5,000.....	77,344	64,572	5,173	3,867	213,477	435,140,197	14,507,494	12,756,855	18,240,511	5,300,340	3,698,303	488,854	12,799	282,733	33,052
41	Returns \$5,000 or more.....	55,377	165,122	1,717	1,336	107,548	13,824,635	1,459,910	1,719,792	10,431,170	5,377	2,904,906	420,163	75,268	108,330	19,214

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

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

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

INDIVIDUAL INCOME TAX RETURNS FOR 1957

Adjusted gross income classes	Tax credit for—				Income tax after credits (Thousand dollars)	Tax withheld		Payments on 1957 declaration		Tax due at time of filing		Overpayment							
	Foreign tax paid		Other tax credits			Number of returns (52)	Amount (Thousand dollars)	Number of returns (54)	Amount (Thousand dollars)	Number of returns (56)	Amount (Thousand dollars)	Refund		Credit on 1958 tax					
	Number of returns (47)	Amount (Thousand dollars) (48)	Number of returns (49)	Amount (Thousand dollars) (50)								Number of returns (58)	Amount (Thousand dollars) (59)	Number of returns (60)	Amount (Thousand dollars) (61)				
Taxable returns:																			
1 \$600 under \$1,000.....	5,172	518	(1)	(1)	36,914	1,100,982	100,267	13,916	3,322	192,832	6,053	1,052,385	68,154	5,922	703				
2 \$1,000 under \$1,500.....					186,962	1,794,527	234,998	39,515	4,872	541,903	22,006	1,350,907	69,881	14,890	1,432				
3 \$1,500 under \$2,000.....					281,889	1,510,383	302,963	65,941	11,373	468,756	32,708	1,161,224	57,900	24,715	2,413				
4 \$2,000 under \$2,500.....					394,225	1,516,548	404,760	68,252	15,805	474,508	37,862	1,106,643	56,816	19,765	1,961				
5 \$2,500 under \$3,000.....					486,959	1,418,594	491,422	68,884	16,003	478,498	35,717	939,437	48,891	17,957	2,185				
6 \$3,000 under \$3,500.....					569,715	1,332,081	571,048	59,213	17,112	655,284	34,437	699,165	47,252	14,225	1,539				
7 \$3,500 under \$4,000.....					599,602	1,140,994	588,284	57,153	19,153	683,454	35,309	480,091	36,886	18,018	2,496				
8 \$4,000 under \$4,500.....					588,280	949,849	570,060	51,615	16,986	623,183	38,493	354,157	31,966	16,281	1,745				
9 \$4,500 under \$5,000.....					507,507	699,158	479,604	54,319	21,489	477,420	34,405	248,951	22,754	13,801	2,276				
10 \$5,000 under \$6,000.....					2,418	369	964	7	665,434	751,679	610,338	84,843	36,239	500,425	53,448	280,853	28,152	23,849	3,300
11 \$6,000 under \$7,000.....	377,523	324,002	321,273	72,284					36,432	242,277	37,868	99,556	11,299	23,482	4,503				
12 \$7,000 under \$8,000.....	225,966	152,573	169,917	54,228					36,181	132,000	30,262	33,743	4,784	17,302	3,911				
13 \$8,000 under \$9,000.....	139,479	78,408	95,514	44,287					36,912	70,813	19,761	16,522	3,044	11,839	2,475				
14 \$9,000 under \$10,000.....	102,620	43,203	60,075	31,623					29,801	46,400	18,309	6,892	1,375	9,379	3,327				
15 \$10,000 under \$15,000.....	2,418	369	964	7					243,706	58,482	95,955	73,853	117,641	71,433	49,876	11,795	5,061	23,104	12,535
16 \$15,000 under \$20,000.....	1,625	352	729	4					145,345	15,404	32,446	30,834	96,343	23,322	30,306	2,317	1,914	10,457	11,141
17 \$20,000 under \$25,000.....	1,173	188	481	18					100,683	5,334	13,170	15,406	75,165	11,464	21,647	761	1,699	4,812	7,121
18 \$25,000 under \$50,000.....	2,766	618	728	13					288,200	8,613	33,753	24,495	222,672	16,473	53,305	1,282	2,690	8,439	18,338
19 \$50,000 under \$100,000.....	1,470	608	398	9					213,463	2,346	14,851	7,225	177,980	4,624	34,023	291	2,379	2,572	10,876
20 \$100,000 under \$150,000.....	317	194	107	4	87,488	421	3,624	1,490	77,563	878	11,786	76	415	571	5,054				
21 \$150,000 under \$200,000.....	143	338	33	4	40,816	118	1,072	481	36,022	311	6,183	15	246	162	2,209				
22 \$200,000 under \$500,000.....	168	568	39	2	87,489	137	1,874	569	74,193	390	14,826	16	356	172	3,040				
23 \$500,000 under \$1,000,000.....	33	70	4	(3)	30,487	22	597	84	26,456	53	4,443	7	222	26	786				
24 \$1,000,000 or more.....	14	448	5	3	57,621	10	1,239	40	52,243	27	4,939	1	31	12	769				
25 Total taxable returns.....	15,299	4,271	6,588	74	6,458,353	12,903,870	5,199,084	920,550	1,249,978	5,718,730	668,172	7,847,087	504,167	281,752	106,136				
Nontaxable returns:																			
26 No adjusted gross income.....	-	-	-	-	-	12,283	1,165	15,407	4,679	20,525	1,060	20,559	3,542	7,135	2,256				
27 Under \$600.....	(1)	(1)			-	2,755,603	91,879	13,501	3,034	104,259	2,150	2,759,407	93,681	6,578	1,165				
28 \$600 under \$1,000.....					-	561,742	36,132	8,679	1,153	88,120	2,286	562,081	36,628	4,178					
29 \$1,000 under \$1,500.....					-	316,488	24,362	13,861	1,934	73,602	2,509	320,967	25,248	6,917					
30 \$1,500 under \$2,000.....					-	169,439	14,803	9,320	1,008	16,295	(1)	174,610	15,298	(1)					
31 \$2,000 under \$2,500.....					-	59,329	5,856	7,672	1,562	(1)	(1)	62,771	6,904	4,192					
32 \$2,500 under \$3,000.....					-	36,600	4,439	6,895	1,145	4,162	279	39,705	5,022	7,047					
33 \$3,000 under \$3,500.....					-	19,243	1,922					20,311	2,328						
34 \$3,500 under \$4,000.....					-	9,801	1,958					11,864	2,520						
35 \$4,000 under \$4,500.....					-	2,756	689	8,500	4,167	(1)	(1)	(1)	(1)						
36 \$4,500 under \$5,000.....					-	3,441	448					4,129	553						
37 \$5,000 or more.....	-	3,040	2,822					4,446	4,109										
38 Total nontaxable returns.....	(1)	(1)	-	-	-	3,949,765	186,475	83,835	18,682	313,242	9,438	3,983,640	196,534	38,804	7,797				
39 Grand total.....	15,338	4,449	6,588	74	6,458,353	16,853,635	5,385,559	1,004,383	1,268,660	6,031,972	677,610	11,830,727	700,701	320,556	113,933				
40 Returns under \$5,000.....	3,792	416	1,032	3	3,652,033	15,409,843	3,927,039	559,723	139,961	4,911,043	286,423	11,372,154	632,925	181,839	22,979				
41 Returns \$5,000 or more.....	11,546	4,033	5,556	71	2,806,320	1,443,792	1,458,520	444,662	1,128,699	1,120,929	391,187	458,573	67,776	138,717	90,954				

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

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

*Negative "Other sources."

*Adjusted gross deficit.

*Adjusted gross income less adjusted gross deficit.

*Less than \$500.

Table 5.—RETURNS WITH ITEMIZED DEDUCTIONS—ADJUSTED GROSS INCOME, TOTAL ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Table 5.—RETURNS WITH ITEMIZED DEDUCTIONS—ADJUSTED GROSS INCOME, TOTAL ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX BEFORE CREDITS, TAX CREDIT FOR—																		Income tax after credits (Thousand dollars)
Adjusted gross income classes	Number of returns with itemized deductions	Adjusted gross income (Thousand dollars)	Total itemized deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income		Number of returns with no taxable income	Income tax before credits (Thousand dollars)	Tax credit for—									
					Number of returns	Amount (Thousand dollars)			Dividends received		Retirement income		Foreign tax paid		Other tax credits			
									Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Taxable returns:																		
1 \$600 under \$1,000.....	57,563	51,041	10,955	34,538	57,563	5,548	-	1,080	(1)	(1)	-	-	-	-	-	-	1,074	
2 \$1,000 under \$1,500.....	226,506	283,112	72,683	140,869	226,506	69,560	-	13,810	13,775	114	-	-	-	-	-	-	13,668	
3 \$1,500 under \$2,000.....	394,579	702,033	164,039	326,919	394,579	211,075	-	42,006	24,151	287	4,137	215	-	-	-	-	41,504	
4 \$2,000 under \$2,500.....	588,188	1,332,800	301,708	591,326	588,188	439,766	-	87,658	26,611	475	7,915	560	-	-	-	-	86,565	
5 \$2,500 under \$3,000.....	750,593	2,073,159	459,891	864,139	750,593	749,129	-	149,511	45,195	945	12,434	1,260	-	-	-	-	147,301	
6 \$3,000 under \$3,500.....	928,671	3,019,440	652,825	1,288,719	928,671	1,077,896	-	215,286	42,250	1,066	11,441	1,332	-	-	-	-	212,864	
7 \$3,500 under \$4,000.....	1,173,761	4,407,102	922,707	1,827,618	1,173,761	1,656,777	-	332,921	48,344	1,082	15,190	2,069	17,006	1,624	4,828	81	329,747	
8 \$4,000 under \$4,500.....	1,391,016	5,916,982	1,210,000	2,462,485	1,391,016	2,244,497	-	452,017	58,702	1,474	17,951	2,888	-	-	-	-	447,522	
9 \$4,500 under \$5,000.....	1,553,381	7,384,566	1,471,178	2,993,777	1,553,381	2,919,611	-	587,414	58,053	1,300	17,960	2,286	-	-	-	-	583,404	
10 \$5,000 under \$6,000.....	3,196,527	17,529,499	3,365,676	6,758,244	3,196,527	7,405,579	-	1,490,242	112,012	4,077	27,779	4,261	-	-	-	-	1,481,461	
11 \$6,000 under \$7,000.....	2,513,589	16,273,057	2,990,628	5,551,839	2,513,589	7,730,590	-	1,558,827	121,304	4,747	22,264	4,053	-	-	-	-	1,549,827	
12 \$7,000 under \$8,000.....	1,718,539	12,833,238	2,315,281	3,839,125	1,718,539	6,678,832	-	1,353,723	109,485	4,634	15,956	2,464	-	-	-	-	1,346,615	
13 \$8,000 under \$9,000.....	1,126,283	9,526,622	1,685,717	2,492,745	1,126,283	5,348,160	-	1,094,237	86,504	3,649	10,374	1,704	-	-	-	-	1,088,603	
14 \$9,000 under \$10,000.....	701,559	6,632,238	1,177,764	1,549,299	701,559	3,905,175	-	807,857	73,744	3,865	10,683	2,099	-	-	-	-	801,817	
15 \$10,000 under \$15,000.....	1,249,638	14,798,940	2,473,728	2,734,520	1,249,638	9,590,692	-	2,059,982	284,362	19,921	27,684	5,011	11,151	1,679	2,490	41	2,033,330	
16 \$15,000 under \$20,000.....	377,836	6,488,979	999,473	838,030	377,836	4,651,476	-	1,099,715	172,740	19,283	15,317	2,864	7,880	1,351	2,217	19	1,076,198	
17 \$20,000 under \$25,000.....	195,116	4,348,463	619,666	433,256	195,116	3,295,541	-	856,422	111,505	16,978	9,505	1,711	6,559	1,208	1,525	44	836,481	
18 \$25,000 under \$50,000.....	314,725	10,592,585	1,414,039	708,684	314,725	8,469,862	-	2,693,280	218,377	55,022	16,810	3,034	16,342	3,271	2,709	36	2,631,917	
19 \$50,000 under \$100,000.....	88,689	5,841,889	807,935	193,374	88,689	4,840,580	-	2,107,241	75,337	47,615	5,880	1,047	10,802	4,491	1,631	57	2,054,031	
20 \$100,000 under \$150,000.....	13,815	1,649,675	261,003	29,412	13,815	1,359,260	-	721,786	12,484	19,195	1,437	288	3,038	1,862	340	19	700,422	
21 \$150,000 under \$200,000.....	3,937	673,878	123,220	8,137	3,937	542,521	-	313,983	3,704	9,350	522	98	1,054	1,596	151	14	302,925	
22 \$200,000 under \$500,000.....	3,935	1,110,114	231,809	8,026	3,935	870,279	-	548,333	3,763	16,654	526	101	1,210	2,569	160	29	528,980	
23 \$500,000 under \$1,000,000.....	571	388,095	77,870	1,158	571	309,067	-	205,153	550	5,809	76	15	212	1,310	22	1	198,018	
24 \$1,000,000 or more.....	216	425,223	93,764	407	216	331,052	-	238,754	206	7,982	30	6	86	980	11	5	229,781	
25 Total taxable returns.....	18,569,233	134,282,730	23,903,559	35,676,646	18,569,233	74,702,525	-	19,031,238	1,704,882	245,530	251,871	39,366	75,340	21,941	16,084	346	18,724,055	
Nontaxable returns:																		
26 Under \$600.....	20,388	7,817	13,914	23,836	(1)	(1)	{	20,388	(1)	(1)	(1)	(1)	-	-	-	-	-	
27 \$600 under \$1,000.....	135,196	109,012	59,338	114,084	(1)	(1)	{	134,852	(1)	(1)	(1)	(1)	-	-	-	-	-	
28 \$1,000 under \$1,500.....	199,181	254,541	113,814	235,575	(1)	(1)	{	197,805	(1)	(1)	(1)	(1)	-	-	-	-	-	
29 \$1,500 under \$2,000.....	211,531	365,575	174,715	283,560	16,536	3,774	{	194,995	748	5,856	41	15,500	(1)	707	-	-	-	
30 \$2,000 under \$2,500.....	230,735	513,815	188,626	394,664	22,416	12,385	{	208,319	2,469	12,773	232	22,071	2,237	-	-	-	-	
31 \$2,500 under \$3,000.....	204,000	562,228	204,426	420,876	18,303	11,433	{	185,697	2,281	8,643	203	18,303	2,078	-	-	-	-	
32 \$3,000 under \$3,500.....	170,327	550,509	205,267	404,793	13,471	8,298	{	156,856	1,619	6,546	190	12,778	1,429	-	-	-	-	
33 \$3,500 under \$4,000.....	132,895	496,052	173,684	358,770	9,983	6,680	{	122,912	1,332	4,473	143	9,639	1,189	-	-	-	-	
34 \$4,000 under \$4,500.....	102,236	432,096	148,851	307,402	6,268	4,352	{	95,968	867	4,543	107	5,924	760	-	-	-	-	
35 \$4,500 under \$5,000.....	65,871	312,576	103,902	225,751	4,831	5,054	{	61,040	1,009	(1)	(1)	4,831	882	-	-	-	-	
36 \$5,000 or more.....	113,768	738,636	401,492	424,148	9,371	13,280	{	104,397	3,015	6,663	249	8,827	1,649	-	-	-	-	
37 Total nontaxable returns..	1,586,128	4,342,907	1,788,029	3,193,459	102,899	65,638	1,483,229	13,415	52,597	1,295	99,249	11,003	576	1,117	-	-	-	
38 Grand total.....	20,155,361	138,625,637	25,691,588	38,870,105	18,672,132	74,768,163	1,483,229	19,044,653	1,757,479	246,825	351,120	50,369	75,916	23,058	16,084	346	18,724,055	
39 Returns under \$5,000.....	8,536,518	28,774,456	6,652,523	13,299,701	7,157,786	9,426,217	1,378,832	1,892,103	364,739	7,795	177,450	19,964	4,828	668	1,724	27	1,863,649	
40 Returns \$5,000 or more.....	11,618,743	109,851,181	19,039,065	25,570,404	11,514,346	65,341,946	104,397	17,152,550	1,392,740	239,030	173,670	30,405	71,088	22,390	14,360	319	16,860,406	

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

Table 6.—PATTERNS OF INCOME RELATING TO FOUR SELECTED SOURCES, BY ADJUSTED GROSS INCOME CLASSES

[Selected sources: Dividends, interest, capital gain or loss, and estate and trust income or loss]

Adjusted gross income classes	Number of returns with—																		
	Dividends, total	Interest, total	Capital gain or loss, total	Estate and trust income or loss, total	1 of the selected sources				2 of the selected sources					3 of the selected sources				All 4 of the selected sources	
					Dividends	Interest	Capital gain or loss	Estate and trust income or loss	Dividends and—			Interest and—		Capital gain or loss and estate and trust income or loss	Dividends, interest, and—		Capital gain or loss, estate and trust income or loss, and—		
									Interest	Capital gain or loss	Estate and trust income or loss	Capital gain or loss	Estate and trust income or loss		Capital gain or loss	Estate and trust income or loss	Dividends		Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
Taxable returns:																			
1 \$600 under \$1,000.....	20,361	37,614	18,327	4,134	7,581	24,172	8,981	(1)	6,544	3,480	(1)	4,142	(1)	(1)	(1)	(1)	(1)	(1)	
2 \$1,000 under \$1,500.....	45,502	83,530	42,885	4,824	12,751	50,031	23,165	(1)	16,873	4,818	(1)	5,910	(1)	(1)	(1)	(1)	(1)	(1)	
3 \$1,500 under \$2,000.....	81,789	148,189	72,994	10,680	22,790	80,584	32,208	3,451	31,700	7,633	(1)	15,548	(1)	(1)	(1)	(1)	(1)	(1)	
4 \$2,000 under \$2,500.....	84,976	165,851	99,934	9,340	24,886	101,966	55,744	(1)	29,679	11,388	(1)	15,873	(1)	(1)	(1)	(1)	(1)	(1)	
5 \$2,500 under \$3,000.....	105,920	212,342	111,298	12,786	25,569	127,089	58,106	2,793	39,647	10,686	(1)	16,961	(1)	(1)	(1)	(1)	(1)	(1)	
6 \$3,000 under \$3,500.....	121,304	257,380	126,582	11,070	31,756	156,059	61,848	2,801	46,977	14,869	(1)	25,263	(1)	(1)	(1)	(1)	(1)	(1)	
7 \$3,500 under \$4,000.....	133,401	287,346	146,227	11,789	34,891	176,854	69,823	3,794	48,315	17,296	(1)	26,583	(1)	(1)	(1)	(1)	(1)	(1)	
8 \$4,000 under \$4,500.....	149,274	311,326	150,451	14,893	43,525	193,762	63,340	4,483	45,916	20,357	(1)	31,133	(1)	(1)	(1)	(1)	(1)	(1)	
9 \$4,500 under \$5,000.....	156,223	348,194	173,195	10,341	38,449	218,298	82,307	2,756	58,012	20,045	(1)	33,192	(1)	(1)	(1)	(1)	(1)	(1)	
10 \$5,000 under \$6,000.....	315,091	739,837	296,136	22,442	78,713	475,430	121,699	8,278	118,777	34,667	(1)	64,037	(1)	(1)	(1)	(1)	(1)	(1)	
11 \$6,000 under \$7,000.....	307,640	663,466	264,393	22,166	83,809	422,174	100,611	6,239	103,887	31,228	(1)	46,273	(1)	(1)	(1)	(1)	(1)	(1)	
12 \$7,000 under \$8,000.....	276,091	556,397	242,405	23,847	74,472	330,790	79,279	4,837	90,762	33,484	(1)	57,418	(1)	(1)	(1)	(1)	(1)	(1)	
13 \$8,000 under \$9,000.....	219,637	418,600	176,310	17,575	56,380	248,022	50,927	5,174	72,600	28,087	(1)	37,470	(1)	(1)	(1)	(1)	(1)	(1)	
14 \$9,000 under \$10,000.....	192,394	330,520	152,706	14,521	49,645	185,643	45,075	(1)	61,890	27,049	(1)	31,589	(1)	(1)	(1)	(1)	(1)	(1)	
15 \$10,000 under \$15,000.....	599,937	792,144	449,250	49,931	128,621	320,179	93,802	5,133	182,018	73,586	6,331	79,586	4,089	1,604	178,418	10,520	4,920	1,811	
16 \$15,000 under \$20,000.....	264,626	285,522	210,686	25,745	40,695	71,346	28,775	1,461	66,403	36,014	2,181	29,643	1,461	736	99,951	4,339	3,188	524	
17 \$20,000 under \$25,000.....	147,981	147,460	119,827	15,380	18,991	26,036	12,444	592	33,910	19,752	1,248	14,499	627	349	62,179	1,940	2,355	663	
18 \$25,000 under \$50,000.....	257,734	244,453	218,799	29,260	23,303	30,202	16,114	523	46,877	35,157	1,599	19,555	452	460	125,238	3,951	4,097	666	
19 \$50,000 under \$100,000.....	79,507	72,207	71,437	12,557	4,000	3,322	2,496	60	9,800	9,415	357	4,467	101	63	44,109	1,089	1,568	150	
20 \$100,000 under \$150,000.....	13,016	11,877	11,962	2,441	291	231	213	4	1,245	1,264	42	430	10	10	7,823	153	237	24	
21 \$150,000 under \$200,000.....	3,763	3,345	3,587	900	81	38	40	1	197	383	19	111	1	1	2,210	37	90	6	
22 \$200,000 under \$500,000.....	3,818	3,450	3,689	963	50	14	38	1	159	306	10	89	1	2	2,352	47	114	8	
23 \$500,000 under \$1,000,000.....	562	503	544	158	7	2	5	1	18	3	3	8	1	1	331	3	11	1	
24 \$1,000,000 or more.....	213	197	206	70	3	1	1	1	3	12	1	2	1	1	125	4	4	1	
25 Total.....	3,580,760	6,121,750	3,163,830	327,813	801,259	3,242,245	1,007,021	59,279	1,112,209	441,024	35,959	559,782	35,432	8,411	1,012,380	53,520	29,030	10,803	
Nontaxable returns:																			
26 No adjusted gross income....	24,990	57,177	88,179	3,186	4,026	28,669	56,464	(1)	5,027	8,223	(1)	15,799	(1)	(1)	6,600	(1)	(1)	(1)	
27 Under \$600.....	47,684	113,298	96,800	6,556	15,931	72,937	65,711	3,794	16,892	7,970	(1)	15,537	(1)	(1)	5,857	(1)	(1)	(1)	
28 \$600 under \$1,000.....	68,022	162,056	86,025	6,589	19,016	103,802	54,596	(1)	31,348	5,560	(1)	13,462	(1)	(1)	10,683	(1)	(1)	(1)	
29 \$1,000 under \$1,500.....	121,030	251,949	130,017	12,064	27,569	141,908	72,669	3,102	59,627	11,419	(1)	26,963	(1)	(1)	17,246	(1)	(1)	(1)	
30 \$1,500 under \$2,000.....	99,721	194,568	118,584	8,969	23,843	104,892	65,718	3,448	46,504	10,031	(1)	24,521	(1)	(1)	15,549	(1)	(1)	(1)	
31 \$2,000 under \$2,500.....	76,654	147,416	89,550	5,171	17,248	78,675	49,491	(1)	33,860	6,550	(1)	16,226	(1)	(1)	16,244	(1)	(1)	(1)	
32 \$2,500 under \$3,000.....	58,290	93,861	79,230	3,459	8,626	38,660	44,291	(1)	27,547	7,632	5,203	12,825	(1)	(1)	12,754	(1)	(1)	(1)	
33 \$3,000 under \$3,500.....	31,802	49,738	48,118	6,204	19,378	28,025	19,378	3,833	12,758	3,527	(1)	7,945	(1)	(1)	8,277	(1)	(1)	(1)	
34 \$3,500 under \$4,000.....	18,614	40,027	31,105	2,759	19,682	15,584	9,328	(1)	6,204	5,893	(1)	6,214	(1)	(1)	6,891	(1)	(1)	(1)	
35 \$4,000 under \$4,500.....	14,627	19,783	17,338	8,684	7,259	3,328	5,893	(1)	5,893	7,259	(1)	6,132	(1)	(1)	4,174	(1)	(1)	(1)	
36 \$4,500 under \$5,000.....	8,277	10,698	9,332	(1)	4,144	3,463	(1)	(1)	4,808	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
37 \$5,000 or more.....	18,028	23,993	16,664	3,196	8,909	4,690	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	6,610	(1)	(1)	(1)	
38 Total nontaxable returns	587,739	1,164,564	810,942	54,678	132,251	628,915	470,030	17,283	252,532	68,171	5,217	145,617	9,658	3,488	111,924	7,320	3,114	1,388	
39 Grand total.....	4,168,499	7,286,314	3,974,772	382,491	933,510	3,871,160	1,477,051	76,562	1,364,741	509,195	41,176	705,399	45,090	11,899	1,124,304	60,840	32,144	12,191	
40 Returns under \$5,000.....	1,468,461	2,992,343	1,736,171	142,787	371,253	1,748,821	920,862	41,466	571,387	176,662	17,988	317,890	25,866	5,872	284,757	21,467	7,973	5,181	
41 Returns \$5,000 or more.....	2,700,038	4,293,971	2,238,601	239,704	562,257	2,122,339	556,189	35,096	793,354	332,533	23,188	387,509	19,224	6,027	839,547	39,373	24,171	7,010	

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

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

INDIVIDUAL INCOME TAX RETURNS FOR 1957

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Table 7.—RETURNS WITH TAXABLE INCOME—TAXABLE INCOME, INCOME TAX, AND TAX CREDITS, BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES

			Returns with normal tax and surtax					Returns with alternative tax					
Taxable income classes		Number of returns with taxable income	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Income tax before credits (Thousand dollars)	Tax credits (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Income tax before credits (Thousand dollars)	Tax credits (Thousand dollars)	Income tax after credits (Thousand dollars)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE													
Taxable returns:													
1	Not over \$4,000.....	20,854,300	40,146,014	20,854,300	40,146,014	8,020,222	28,806	7,991,416					
2	Over \$4,000 not over \$8,000.....	6,919,884	37,653,187	6,919,884	37,653,187	7,726,854	26,813	7,700,041					
3	Over \$8,000 not over \$12,000.....	1,162,726	11,087,947	1,162,726	11,087,947	2,417,525	21,437	2,396,088					
4	Over \$12,000 not over \$16,000.....	377,362	5,178,338	377,362	5,178,338	1,221,558	16,204	1,205,354					
5	Over \$16,000 not over \$20,000.....	194,776	3,474,424	194,776	3,474,424	885,224	14,008	871,216	(Alternative tax not applicable)				
6	Over \$20,000 not over \$24,000.....	120,536	2,633,234	120,536	2,633,234	721,270	12,130	709,140					
7	Over \$24,000 not over \$28,000.....	76,854	1,987,641	76,854	1,987,641	584,403	9,739	574,664					
8	Over \$28,000 not over \$32,000.....	52,718	1,572,959	52,718	1,572,959	494,935	9,592	485,343					
9	Over \$32,000 not over \$36,000.....	37,082	1,256,276	37,082	1,256,276	421,011	6,943	414,068					
10	Over \$36,000 not over \$40,000.....	26,568	1,009,641	19,979	758,437	268,438	4,333	264,105	6,589	251,204	88,929	2,362	86,567
11	Over \$40,000 not over \$44,000.....	20,402	855,624	13,765	577,131	214,653	3,514	211,139	6,637	278,493	102,938	2,456	100,482
12	Over \$44,000 not over \$48,000.....	30,302	1,441,753	18,901	899,762	356,907	5,248	351,659	11,401	541,991	212,285	5,460	206,825
13	Over \$48,000 not over \$52,000.....	24,256	1,387,743	13,885	792,210	341,759	5,889	335,870	10,371	595,533	252,186	6,186	246,000
14	Over \$52,000 not over \$56,000.....	12,538	869,490	6,319	438,032	204,603	4,319	200,284	6,219	431,458	196,131	4,836	191,295
15	Over \$56,000 not over \$60,000.....	7,652	623,546	3,501	284,180	141,028	2,909	138,119	4,151	339,366	162,207	4,309	157,898
16	Over \$60,000 not over \$64,000.....	4,786	450,530	2,085	196,424	103,087	2,237	100,850	2,701	254,106	125,722	2,971	122,751
17	Over \$64,000 not over \$68,000.....	4,386	478,073	1,654	179,978	99,578	2,544	97,034	2,732	298,095	154,387	4,824	149,563
18	Over \$68,000 not over \$72,000.....	2,581	332,755	895	115,587	66,683	1,722	64,961	1,686	217,168	117,271	3,508	113,763
19	Over \$72,000 not over \$76,000.....	1,476	220,341	453	67,536	41,411	1,293	40,118	1,023	152,805	83,988	2,361	81,627
20	Over \$76,000 not over \$80,000.....	935	158,318	296	49,959	31,914	1,183	30,731	639	108,359	61,667	1,937	59,730
21	Over \$80,000 not over \$84,000.....	675	127,829	204	38,624	25,458	920	24,538	471	89,205	51,531	1,619	49,912
22	Over \$84,000 not over \$88,000.....	1,397	332,693	354	83,825	59,055	2,005	57,050	1,043	248,868	147,320	4,372	142,948
23	Over \$88,000 not over \$92,000.....	436	149,016	90	30,714	23,467	836	22,631	346	118,302	70,593	1,832	68,761
24	Over \$92,000 not over \$96,000.....	594	446,959	100	68,488	57,005	2,092	54,913	494	378,471	231,125	6,743	224,382
25	Total taxable returns.....	29,935,222	113,874,331	29,878,719	109,570,907	24,528,048	186,716	24,341,332	56,503	4,303,424	2,058,280	55,776	2,002,504
26	Total nontaxable returns.....	80,685	59,107	80,685	59,107	12,070	12,070	-	-	-	-	-	-
27	Grand total.....	30,015,907	113,933,438	29,959,404	109,630,014	24,540,118	198,786	24,341,332	56,503	4,303,424	2,058,280	55,776	2,002,504
SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE													
Taxable returns:													
28	Not over \$2,000.....	9,771,305	8,688,728	9,771,305	8,688,728	1,735,172	17,442	1,717,730					
29	Over \$2,000 not over \$4,000.....	4,756,191	13,447,441	4,756,191	13,447,441	2,761,250	22,550	2,738,700					
30	Over \$4,000 not over \$6,000.....	1,003,124	4,745,990	1,003,124	4,745,990	1,030,803	14,055	1,016,748					
31	Over \$6,000 not over \$8,000.....	213,170	1,446,632	213,170	1,446,632	338,368	10,344	328,024					
32	Over \$8,000 not over \$10,000.....	72,718	643,480	72,718	643,480	162,718	6,596	156,122	(Alternative tax not applicable)				
33	Over \$10,000 not over \$12,000.....	38,584	422,044	38,584	422,044	114,754	5,712	109,042					
34	Over \$12,000 not over \$14,000.....	22,355	290,194	22,355	290,194	85,039	5,015	80,024					
35	Over \$14,000 not over \$16,000.....	16,679	249,264	16,679	249,264	78,146	4,008	74,138					
36	Over \$16,000 not over \$18,000.....	11,083	187,544	11,083	187,544	62,430	3,095	59,335					
37	Over \$18,000 not over \$20,000.....	7,861	149,147	6,715	127,444	44,859	1,892	42,967	1,146	21,703	7,658	458	7,200
38	Over \$20,000 not over \$22,000.....	7,869	164,627	5,994	125,419	46,261	2,107	44,154	1,875	39,208	14,470	1,063	13,407
39	Over \$22,000 not over \$24,000.....	9,856	235,111	7,379	175,956	69,346	2,877	66,509	2,477	59,155	23,121	1,488	21,633
40	Over \$24,000 not over \$26,000.....	8,611	245,908	5,741	164,169	70,400	3,018	67,382	2,870	81,739	34,419	2,205	32,214
41	Over \$26,000 not over \$28,000.....	5,060	176,278	2,949	102,451	47,700	2,003	45,697	2,111	73,827	33,230	1,798	31,432
42	Over \$28,000 not over \$30,000.....	3,141	128,254	1,942	79,173	38,973	1,454	37,519	1,199	49,081	23,714	1,224	22,490
43	Over \$30,000 not over \$32,000.....	2,232	104,723	1,087	50,998	26,610	1,126	25,484	1,145	53,725	26,942	1,408	25,534
44	Over \$32,000 not over \$34,000.....	2,393	130,671	976	53,694	29,711	1,145	28,566	1,417	76,977	40,433	2,068	38,365
45	Over \$34,000 not over \$36,000.....	1,398	90,717	673	43,771	25,653	1,062	24,591	725	46,946	25,836	1,065	24,771
46	Over \$36,000 not over \$38,000.....	1,038	77,377	487	36,203	22,136	836	21,300	551	41,174	23,571	1,190	22,381
47	Over \$38,000 not over \$40,000.....	585	49,660	246	20,937	13,411	516	12,895	339	28,723	16,757	637	16,120
48	Over \$40,000 not over \$42,000.....	422	40,104	125	11,952	7,902	306	7,596	297	28,152	17,135	791	16,344
49	Over \$42,000 not over \$44,000.....	1,201	141,495	460	53,829	37,875	1,641	36,234	741	87,666	54,805	2,204	52,601
50	Over \$44,000 not over \$46,000.....	340	57,831	115	19,589	14,941	722	14,219	225	38,242	25,279	1,145	24,134
51	Over \$46,000 not over \$48,000.....	554	302,384	167	107,266	91,636	4,525	87,111	387	195,118	138,591	5,065	133,526
52	Total taxable returns.....	15,957,770	32,215,604	15,940,265	31,294,168	6,956,094	114,007	6,842,087	17,505	921,436	505,961	23,809	482,152
53	Total nontaxable returns.....	166,172	89,479	166,172	89,479	17,868	17,868	-	-	-	-	-	-
54	Grand total.....	16,123,942	32,305,083	16,106,437	31,383,647	6,973,962	131,875	6,842,087	17,505	921,436	505,961	23,809	482,152
RETURNS OF HEADS OF HOUSEHOLD													
Taxable returns:													
55	Not over \$2,000.....	326,207	353,449	326,207	353,449	70,569	366	70,203					
56	Over \$2,000 not over \$4,000.....	448,806	1,310,480	448,806	1,310,480	266,053	1,310	264,743					
57	Over \$4,000 not over \$6,000.....	130,903	621,470	130,903	621,470	130,796	1,027	129,769					
58	Over \$6,000 not over \$8,000.....	31,269	211,378	31,269	211,378	46,834	1,038	45,796					
59	Over \$8,000 not over \$10,000.....	11,525	102,304	11,525	102,304	24,028	621	23,407					
60	Over \$10,000 not over \$12,000.....	5,815	63,317	5,815	63,317	15,740	508	15,232					
61	Over \$12,000 not over \$14,000.....	3,851	49,555	3,851	49,555	13,026	632	12,394					
62	Over \$14,000 not over \$16,000.....	2,713	40,540	2,713	40,540	11,254	416	10,838					
63	Over \$16,000 not over \$18,000.....	2,021	34,464	2,021	34,464	10,134	446	9,688					

INDIVIDUAL INCOME TAX RETURNS FOR 1957

Table 8.—RETURNS WITH INCOME TAX—ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AVERAGE TAX, AND EFFECTIVE TAX RATE, BY ADJUSTED GROSS INCOME CLASSES AND TYPES OF INCOME TAX

Adjusted gross income classes		Number of returns with income tax after credits	Adjusted gross income (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Average income tax (Dollars)	Effective tax rate— income tax after credits as percent of taxable income	
TAXABLE RETURNS		(1)	(2)	(3)	(4)	(5)	(6)	
1	\$600 under \$1,000.....	1,338,966	1,117,050	196,731	39,228	29	19.9	1
2	\$1,000 under \$1,500.....	2,257,213	2,831,221	1,010,609	201,208	89	19.9	2
3	\$1,500 under \$2,000.....	2,252,645	3,937,439	1,673,535	332,570	148	19.9	3
4	\$2,000 under \$2,500.....	2,764,261	6,225,270	2,623,507	520,852	188	19.9	4
5	\$2,500 under \$3,000.....	2,930,022	8,079,602	3,614,509	716,095	244	19.8	5
6	\$3,000 under \$3,500.....	3,237,752	10,526,669	4,822,138	961,453	297	19.9	6
7	\$3,500 under \$4,000.....	3,445,150	12,921,788	6,010,467	1,208,538	351	20.1	7
8	\$4,000 under \$4,500.....	3,738,440	15,889,340	7,341,683	1,477,561	395	20.1	8
9	\$4,500 under \$5,000.....	3,716,211	17,651,968	8,308,965	1,672,842	450	20.1	9
10	\$5,000 under \$6,000.....	6,401,146	35,058,920	17,075,169	3,438,513	537	20.1	10
11	\$6,000 under \$7,000.....	4,677,540	30,276,104	16,083,929	3,249,034	695	20.2	11
12	\$7,000 under \$8,000.....	3,195,588	23,858,097	13,715,846	2,790,760	873	20.3	12
13	\$8,000 under \$9,000.....	2,089,198	17,689,049	10,833,148	2,226,224	1,066	20.6	13
14	\$9,000 under \$10,000.....	1,333,543	12,611,997	8,083,996	1,677,398	1,258	20.7	14
15	\$10,000 under \$15,000.....	2,211,504	25,971,375	17,967,472	3,851,830	1,742	21.4	15
16	\$15,000 under \$20,000.....	543,154	9,294,499	6,969,181	1,638,348	3,016	23.5	16
17	\$20,000 under \$25,000.....	250,583	5,576,891	4,358,809	1,120,885	4,473	25.7	17
18	\$25,000 under \$50,000.....	366,155	12,220,088	9,942,054	3,104,270	8,478	31.2	18
19	\$50,000 under \$100,000.....	93,283	6,124,500	5,109,379	2,173,193	23,295	42.5	19
20	\$100,000 under \$150,000.....	14,089	1,681,598	1,390,411	716,994	50,890	51.6	20
21	\$150,000 under \$200,000.....	3,985	682,301	550,803	307,378	77,114	55.8	21
22	\$200,000 under \$500,000.....	3,973	1,122,465	882,511	536,086	134,729	60.7	22
23	\$500,000 under \$1,000,000.....	573	393,591	314,543	200,731	347,285	63.8	23
24	\$1,000,000 or more.....	217	427,474	333,301	231,648	1,067,502	69.5	24
25	Total.....	46,865,315	262,169,296	149,212,696	34,393,639	734	23.1	25
RETURNS WITH NORMAL TAX AND SURTAX								
26	\$600 under \$1,000.....	1,338,985	1,117,050	196,731	39,228	29	19.9	26
27	\$1,000 under \$1,500.....	2,257,213	2,831,221	1,010,609	201,208	89	19.9	27
28	\$1,500 under \$2,000.....	2,252,645	3,937,439	1,673,535	332,570	148	19.9	28
29	\$2,000 under \$2,500.....	2,764,261	6,225,270	2,623,507	520,852	188	19.9	29
30	\$2,500 under \$3,000.....	2,930,022	8,079,602	3,614,509	716,095	244	19.8	30
31	\$3,000 under \$3,500.....	3,237,792	10,526,669	4,822,138	961,453	297	19.9	31
32	\$3,500 under \$4,000.....	3,445,190	12,921,788	6,010,467	1,208,538	351	20.1	32
33	\$4,000 under \$4,500.....	3,738,440	15,889,340	7,341,683	1,477,561	395	20.1	33
34	\$4,500 under \$5,000.....	3,716,211	17,651,968	8,308,965	1,672,842	450	20.1	34
35	\$5,000 under \$6,000.....	6,401,145	35,058,920	17,075,169	3,438,513	537	20.1	35
36	\$6,000 under \$7,000.....	4,677,540	30,276,104	16,083,929	3,249,034	695	20.2	36
37	\$7,000 under \$8,000.....	3,195,583	23,858,097	13,715,846	2,790,760	873	20.3	37
38	\$8,000 under \$9,000.....	2,089,193	17,689,049	10,833,148	2,226,224	1,066	20.6	38
39	\$9,000 under \$10,000.....	1,333,543	12,611,997	8,083,996	1,677,398	1,258	20.7	39
40	\$10,000 under \$15,000.....	2,211,504	25,971,375	17,967,472	3,851,830	1,742	21.4	40
41	\$15,000 under \$20,000.....	543,083	9,293,098	6,967,893	1,637,905	3,016	23.5	41
42	\$20,000 under \$25,000.....	248,604	5,531,635	4,318,992	1,107,223	4,454	25.6	42
43	\$25,000 under \$50,000.....	345,091	11,363,144	9,205,368	2,829,197	8,198	30.7	43
44	\$50,000 under \$100,000.....	54,486	3,497,108	2,887,409	1,224,716	22,478	42.4	44
45	\$100,000 under \$150,000.....	5,619	668,185	540,344	288,670	51,374	53.4	45
46	\$150,000 under \$200,000.....	1,390	238,830	186,147	110,401	78,914	59.3	46
47	\$200,000 under \$500,000.....	1,147	317,117	235,163	159,912	139,418	68.0	47
48	\$500,000 under \$1,000,000.....	126	84,968	60,790	47,757	379,024	78.6	48
49	\$1,000,000 or more.....	56	125,788	92,860	76,721	1,370,018	82.6	49
50	Total.....	46,788,901	255,765,762	143,856,670	31,846,608	681	22.1	50
RETURNS WITH ALTERNATIVE TAX								
51	Under \$15,000.....	(1)	(1)	(1)	(1)	(1)	(1)	51
52	\$15,000 under \$20,000.....	1,975	45,256	39,817	13,662	6,903	34.3	52
53	\$20,000 under \$25,000.....	21,058	856,944	736,686	275,073	13,063	37.3	53
54	\$25,000 under \$50,000.....	38,801	2,627,392	2,221,970	948,477	24,443	42.7	54
55	\$50,000 under \$100,000.....	8,470	1,013,413	850,067	428,324	50,570	50.4	55
56	\$100,000 under \$150,000.....	2,587	443,471	364,656	196,977	76,141	54.0	56
57	\$150,000 under \$200,000.....	2,832	805,348	647,348	376,174	132,830	58.1	57
58	\$200,000 under \$500,000.....	452	308,623	253,753	152,974	338,438	60.3	58
59	\$500,000 under \$1,000,000.....	161	301,686	240,441	154,927	962,280	64.4	59
60	\$1,000,000 or more.....	76,412	6,403,534	5,356,026	2,547,031	33,332	47.6	60
61	Total.....	25,680,760	79,180,347	35,602,144	7,130,347	278	20.0	61
62	Returns under \$5,000.....	21,184,555	182,988,949	113,610,552	27,263,292	1,287	24.0	62
63	Returns \$5,000 or more.....							63

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

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

Table 9.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

PART I.—ALL RETURNS

Adjusted gross income classes	Total					Joint returns of husbands and wives					Separate returns of husbands and wives				
	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
	(1)	(2) (Thousand dollars)	(3) (Thousand dollars)	(4) (Thousand dollars)	(5) (Thousand dollars)	(6)	(7) (Thousand dollars)	(8) (Thousand dollars)	(9) (Thousand dollars)	(10) (Thousand dollars)	(11)	(12) (Thousand dollars)	(13) (Thousand dollars)	(14) (Thousand dollars)	(15) (Thousand dollars)
Taxable returns:															
1 \$600 under \$1,000.....	1,338,986	1,117,050	803,391	196,731	39,228	-	-	-	-	-	68,132	57,075	40,879	10,384	2,070
2 \$1,000 under \$1,500.....	2,257,213	2,831,221	1,493,897	1,010,609	201,208	105,379	148,881	126,455	7,247	1,442	125,483	158,272	81,580	57,211	11,337
3 \$1,500 under \$2,000.....	2,252,645	3,937,439	1,776,901	1,673,535	332,570	347,163	610,361	416,596	118,501	23,641	154,368	271,602	117,495	119,723	23,820
4 \$2,000 under \$2,500.....	2,764,261	6,225,270	2,811,552	2,623,507	520,852	834,110	1,883,072	1,252,124	390,841	77,817	191,605	432,733	169,510	207,551	41,375
5 \$2,500 under \$3,000.....	2,930,022	8,079,602	3,405,409	3,614,509	716,095	1,117,880	3,094,923	1,896,470	785,492	155,904	196,986	544,131	177,920	295,246	58,827
6 \$3,000 under \$3,500.....	3,237,792	10,526,669	4,302,432	4,822,138	961,453	1,523,608	4,967,221	2,817,308	1,455,067	288,642	202,022	656,056	199,823	377,033	75,767
7 \$3,500 under \$4,000.....	3,445,190	12,921,788	5,138,212	6,010,467	1,208,538	1,925,734	7,230,127	3,799,867	2,389,310	475,541	190,979	716,579	195,308	430,919	87,584
8 \$4,000 under \$4,500.....	3,738,440	15,889,340	6,341,833	7,341,683	1,477,561	2,444,335	10,398,458	5,145,310	3,753,080	745,931	165,303	702,573	187,362	425,571	86,954
9 \$4,500 under \$5,000.....	3,716,211	17,651,968	6,845,392	8,308,965	1,672,842	2,717,950	12,921,741	5,917,483	5,115,942	1,017,290	126,769	603,213	145,919	376,570	77,706
10 \$5,000 under \$6,000.....	6,401,146	35,058,920	12,866,803	17,075,169	3,438,513	5,297,218	29,063,217	11,821,614	12,901,282	2,571,018	109,175	590,077	133,100	372,474	77,422
11 \$6,000 under \$7,000.....	4,677,540	30,276,104	9,803,980	16,083,929	3,249,034	4,169,876	27,003,432	9,308,779	13,741,094	2,749,181	50,389	323,852	68,161	211,865	45,381
12 \$7,000 under \$8,000.....	3,195,588	23,858,097	6,725,686	13,715,846	2,790,760	2,951,205	22,037,608	6,494,986	12,370,496	2,498,082	15,853	119,034	16,192	84,067	18,379
13 \$8,000 under \$9,000.....	2,089,198	17,689,049	4,355,500	10,833,148	2,226,224	1,958,846	16,590,990	4,222,841	10,019,534	2,044,968	10,857	91,130	13,403	65,125	14,267
14 \$9,000 under \$10,000.....	1,333,548	12,611,997	2,753,318	8,083,996	1,677,398	1,248,362	11,807,090	2,662,957	7,481,948	1,540,968	7,342	69,174	11,248	50,015	14,725
15 \$10,000 under \$15,000.....	2,211,504	25,971,375	4,569,930	17,967,472	3,851,830	2,065,776	24,234,321	4,422,114	16,620,321	3,522,866	14,948	179,110	17,511	137,347	34,641
16 \$15,000 under \$20,000.....	543,154	9,294,499	1,160,884	6,969,181	1,638,348	493,715	8,445,355	1,108,306	6,286,821	1,444,271	5,741	99,146	6,953	79,367	23,639
17 \$20,000 under \$25,000.....	250,583	5,576,891	543,033	4,358,809	1,120,885	225,946	5,028,860	516,316	3,911,804	976,758	2,988	67,049	3,001	56,579	19,693
18 \$25,000 under \$30,000.....	366,156	12,220,088	812,674	9,942,054	3,104,270	330,117	11,014,314	772,368	8,949,972	2,712,608	4,007	128,391	4,360	106,589	43,658
19 \$30,000 under \$40,000.....	93,289	6,124,500	202,588	5,109,379	2,173,193	83,054	5,439,664	190,735	4,548,473	1,888,314	853	56,241	995	45,227	23,667
20 \$40,000 under \$50,000.....	14,089	1,681,598	29,913	1,390,411	716,994	12,141	1,445,747	27,719	1,204,298	606,234	189	23,350	197	17,638	10,859
21 \$50,000 under \$60,000.....	3,986	682,301	8,229	550,803	307,378	3,375	977,168	7,529	468,977	255,927	58	9,900	61	7,695	4,950
22 \$60,000 under \$70,000.....	3,979	1,122,465	8,100	882,511	536,086	3,249	511,781	7,239	720,053	425,956	56	18,080	67	13,688	9,712
23 \$70,000 under \$80,000.....	578	393,591	1,172	314,543	200,731	445	302,339	1,007	244,281	149,881	19	14,411	22	12,028	9,055
24 \$80,000 or more.....	217	427,474	408	333,301	231,648	131	226,110	304	182,316	116,544	40	97,317	56	71,503	53,398
25 Total taxable returns.....	46,865,315	262,169,296	76,761,237	149,212,696	34,393,639	29,859,615	205,382,780	62,936,427	113,667,150	26,289,784	1,644,162	6,028,496	1,591,123	3,631,415	865,886
Nontaxable returns:															
26 No adjusted gross income.....	417,448	1,987,865	698,919	-	-	281,452	1,789,642	578,410	-	-	9,077	1,18,086	7,730	-	-
27 Under \$600.....	3,833,400	1,255,738	3,202,314	-	-	494,257	173,695	973,522	-	-	159,616	55,406	110,325	-	-
28 \$600 under \$1,000.....	1,650,665	1,268,179	2,217,606	283	-	658,031	532,814	1,258,941	-	-	67,054	50,412	74,249	-	-
29 \$1,000 under \$1,500.....	1,920,841	2,352,954	3,336,394	4,119	-	1,156,710	1,429,781	2,314,100	98	-	58,070	69,354	86,165	112	-
30 \$1,500 under \$2,000.....	1,446,289	2,543,828	3,040,215	20,453	-	1,067,864	1,881,876	2,408,780	668	-	35,786	62,816	66,363	318	-
31 \$2,000 under \$2,500.....	1,078,950	2,429,748	2,704,550	36,437	-	900,977	2,033,745	2,365,235	3,377	-	21,990	49,675	52,039	940	-
32 \$2,500 under \$3,000.....	885,384	2,405,722	2,507,118	27,269	-	782,813	2,129,144	2,283,479	7,252	-	12,927	35,279	35,721	311	-
33 \$3,000 under \$3,500.....	648,986	2,088,775	2,072,981	18,534	-	600,077	1,931,943	1,948,102	10,640	-	8,803	28,082	25,718	-	-
34 \$3,500 under \$4,000.....	460,007	1,726,711	1,660,894	12,386	-	435,243	1,634,589	1,590,132	8,592	-	4,984	18,655	18,768	306	-
35 \$4,000 under \$4,500.....	252,780	1,072,927	983,054	8,264	-	241,902	1,027,225	952,767	7,715	-	-	-	-	-	-
36 \$4,500 under \$5,000.....	160,996	758,145	680,400	7,543	-	154,115	725,518	662,234	6,315	-	4,696	37,091	13,143	-	-
37 \$5,000 or more.....	204,060	1,236,408	926,300	15,093	-	193,915	1,142,659	907,365	12,483	-	-	-	-	-	-
38 Total nontaxable returns....	12,959,806	218,151,270	24,030,745	150,381	-	6,967,356	213,853,347	18,243,067	57,140	-	383,003	2,388,684	490,221	1,987	-
39 Grand total.....	59,825,121	280,320,566	100,791,982	149,363,077	34,393,639	36,826,971	219,236,127	81,179,494	113,724,290	26,289,784	2,027,165	2,647,180	2,081,344	3,633,402	865,886
40 Returns under \$5,000.....	38,436,506	296,095,209	56,023,464	35,737,432	7,130,347	17,789,600	253,965,472	38,707,315	14,060,137	2,786,208	1,803,569	2,450,297	1,803,710	2,302,195	465,440
41 Returns \$5,000 or more.....	21,388,615	184,225,357	44,768,518	113,625,645	27,263,292	19,037,371	165,270,655	42,472,179	99,664,153	23,503,576	223,596	1,907,883	277,634	1,331,207	400,446

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

Table 9.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS,
BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART I.—ALL RETURNS—Continued

Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
	(16)	(17) (Thousand dollars)	(18) (Thousand dollars)	(19) (Thousand dollars)	(20) (Thousand dollars)	(21)	(22) (Thousand dollars)	(23) (Thousand dollars)	(24) (Thousand dollars)	(25) (Thousand dollars)	(26)	(27) (Thousand dollars)	(28) (Thousand dollars)	(29) (Thousand dollars)	(30) (Thousand dollars)
1 Taxable returns:															
2 \$600 under \$1,000.....	7,915	6,653	4,749	1,182	232	4,128	4,831	3,302	694	138	1,261,907	1,052,393	757,144	185,102	36,914
3 \$1,000 under \$1,500.....	18,607	23,779	13,439	6,892	1,361						2,004,648	2,496,387	1,269,740	938,628	186,942
4 \$1,500 under \$2,000.....	22,790	39,777	21,345	15,169	2,625	5,175	8,965	4,554	2,980	595	1,723,143	3,006,734	1,216,911	1,419,162	281,889
5 \$2,000 under \$2,500.....	42,702	97,544	49,174	32,041	6,388	8,605	19,700	10,326	5,642	1,047	1,687,239	3,792,221	1,330,418	1,987,432	394,225
6 \$2,500 under \$3,000.....	60,932	168,147	76,844	62,690	12,411	10,016	27,970	12,021	9,991	1,994	1,544,208	4,244,431	1,242,154	2,461,090	486,959
7 \$3,000 under \$3,500.....	82,316	268,035	98,966	125,979	25,045	9,677	31,252	12,850	12,230	2,284	1,420,169	4,604,105	1,173,485	2,851,829	569,715
8 \$3,500 under \$4,000.....	115,465	434,012	148,909	215,330	43,285	7,239	27,351	9,106	12,658	2,526	1,205,773	4,513,719	985,022	2,962,250	599,602
9 \$4,000 under \$4,500.....	116,440	494,818	151,088	266,538	53,543	7,918	33,327	12,391	14,641	2,853	1,004,444	4,260,164	845,682	2,881,853	588,280
10 \$4,500 under \$5,000.....	122,524	581,341	156,535	338,632	68,407	3,788	17,789	5,585	9,592	1,932	745,180	3,527,884	619,870	2,468,229	507,507
11 \$5,000 under \$6,000.....	175,574	953,208	232,349	593,436	120,826	6,549	35,285	11,377	19,446	3,813	812,630	4,417,133	668,363	3,188,531	665,434
12 \$6,000 under \$7,000.....	86,455	557,747	121,105	358,555	73,922	3,785	24,120	5,780	14,988	3,027	367,035	2,366,953	300,155	1,757,427	377,523
13 \$7,000 under \$8,000.....	43,080	321,284	59,138	218,131	45,834	2,412	18,207	3,929	12,198	2,499	183,038	1,361,964	151,441	1,030,954	225,966
14 \$8,000 under \$9,000.....	20,672	174,775	29,971	122,069	26,135	1,376	11,463	2,890	6,635	1,375	97,447	820,691	86,395	619,785	139,479
15 \$9,000 under \$10,000.....	15,170	144,065	22,958	99,399	21,557	344	3,172	206	2,527	528	62,330	588,496	55,949	450,107	102,620
16 \$10,000 under \$15,000.....	22,787	272,079	32,352	199,954	45,959	2,529	30,210	3,928	21,952	4,658	105,464	1,255,655	94,025	987,898	243,706
17 \$15,000 under \$20,000.....	6,701	114,599	10,046	87,605	22,360	869	15,252	1,398	11,844	2,733	36,128	620,147	34,181	503,544	145,345
18 \$20,000 under \$25,000.....	4,439	98,052	6,281	77,733	22,197	346	7,512	560	6,072	1,554	16,864	375,418	16,875	306,621	100,683
19 \$25,000 under \$50,000.....	5,591	188,846	8,423	151,028	53,804	626	21,827	1,046	18,566	6,000	25,815	866,710	26,477	715,899	288,200
20 \$50,000 under \$100,000.....	1,763	116,895	2,692	94,143	43,611	174	11,491	338	9,666	4,138	7,445	500,209	7,828	411,870	213,463
21 \$100,000 under \$150,000.....	224	26,336	325	20,710	11,517	17	2,018	33	1,737	896	1,518	184,147	1,639	146,028	87,488
22 \$150,000 under \$200,000.....	62	10,674	94	8,806	5,143	8	1,381	12	994	542	483	83,178	533	64,331	40,816
23 \$200,000 under \$500,000.....	89	24,026	131	17,499	11,300	12	3,359	16	2,692	1,629	573	165,219	647	128,579	87,489
24 \$500,000 under \$1,000,000.....	17	11,827	32	9,755	6,888	11	8,139	17	5,935	4,420	86	56,875	94	42,544	30,487
25 \$1,000,000 or more.....	2	2,048	2	1,485	1,214	3	5,058	4	3,501	2,871	41	96,941	42	74,496	57,621
26 Total taxable returns.....	972,323	5,130,567	1,246,948	3,122,761	725,564	75,607	369,679	101,669	207,181	54,052	14,313,608	45,257,774	10,885,070	28,584,189	6,458,353
27 Nontaxable returns:															
28 No adjusted gross income.....	(3)	(3)	(3)	-	-	(3)	(3)	(3)	-	-	125,194	1,179,284	111,124	-	-
29 Under \$600.....	16,881	5,681	14,483	-	-	6,549	2,330	8,069	-	-	3,156,097	1,018,626	2,095,915	-	-
30 \$600 under \$1,000.....	15,515	12,348	20,273	-	-	11,023	8,023	12,814	-	-	800,272	663,522	851,200	282	-
31 \$1,000 under \$1,500.....	22,744	27,371	33,080	276	-	12,749	15,283	16,954	-	-	670,568	811,165	886,095	3,633	-
32 \$1,500 under \$2,000.....	14,462	25,543	25,407	767	-	5,510	9,748	8,472	166	-	322,667	563,845	531,193	18,534	-
33 \$2,000 under \$2,500.....	12,432	27,845	24,013	698	-	-	-	-	-	-	140,447	311,270	256,842	30,713	-
34 \$2,500 under \$3,000.....	6,193	16,570	15,483	-	-	-	-	-	-	-	81,043	218,102	167,687	18,614	-
35 \$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	34,942	112,234	86,147	7,894	-
36 \$3,500 under \$4,000.....	-	-	-	-	-	7,268	20,036	15,753	1,801	-	17,716	65,873	46,627	3,488	-
37 \$4,000 under \$4,500.....	7,640	31,206	18,667	-	-	-	-	-	-	-	6,575	27,490	18,626	549	-
38 \$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	6,193	29,306	15,483	1,228	-
39 \$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	8,272	64,899	15,266	2,556	-
40 Total nontaxable returns.....	96,558	246,425	152,028	1,795	-	44,133	255,756	63,095	1,967	-	5,468,756	23,707,058	5,082,334	87,492	-
41 Grand total.....	1,068,881	5,276,992	1,398,976	3,124,556	725,564	119,740	245,435	164,764	209,148	54,052	19,782,364	48,964,832	15,967,404	28,671,681	6,458,353
42 Returns under \$5,000.....	685,499	2,253,907	871,758	1,064,194	213,297	100,643	226,336	133,187	70,395	13,369	18,057,195	23,140,197	14,507,494	18,240,511	3,652,033
43 Returns \$5,000 or more.....	383,382	3,023,085	527,218	2,060,362	512,267	19,097	199,099	31,577	138,753	40,683	1,725,169	13,824,635	1,459,910	10,431,170	2,806,320

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

Table 9.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS,
BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART II.—RETURNS WITH STANDARD DEDUCTION

Adjusted gross income classes	Total					Joint returns of husbands and wives					Separate returns of husbands and wives				
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Taxable returns:															
1 \$600 under \$1,000.....	1,281,423	1,066,009	768,853	191,183	38,154	-	-	-	-	-	65,337	54,755	39,202	10,162	2,027
2 \$1,000 under \$1,500.....	2,030,707	2,548,109	1,353,028	941,049	187,540	100,547	141,806	120,657	7,034	1,402	104,122	131,317	68,557	49,605	9,857
3 \$1,500 under \$2,000.....	1,858,066	3,235,406	1,449,982	1,462,460	291,066	274,496	479,333	329,395	102,038	20,404	127,791	223,472	97,810	103,346	20,609
4 \$2,000 under \$2,500.....	2,176,073	4,892,470	2,220,226	2,183,741	434,287	644,871	1,450,360	992,320	313,215	62,482	150,639	340,072	134,187	171,864	34,285
5 \$2,500 under \$3,000.....	2,179,429	6,006,443	2,541,270	2,865,380	568,794	805,743	2,230,735	1,413,813	594,344	117,939	150,159	414,240	138,254	234,548	46,925
6 \$3,000 under \$3,500.....	2,309,121	7,507,229	3,013,713	3,744,242	748,589	1,012,089	3,300,746	1,924,181	1,047,180	208,073	160,668	522,101	156,177	313,463	63,089
7 \$3,500 under \$4,000.....	2,271,429	8,514,686	3,310,594	4,353,690	878,791	1,185,293	4,445,247	2,388,483	1,612,824	321,464	143,438	538,345	146,340	338,016	68,908
8 \$4,000 under \$4,500.....	2,347,424	9,972,358	3,879,348	5,097,186	1,030,039	1,430,165	6,081,202	3,061,139	2,412,423	479,608	121,201	515,515	134,454	329,360	67,648
9 \$4,500 under \$5,000.....	2,162,830	10,267,402	3,851,615	5,389,354	1,089,438	1,464,970	6,961,320	3,235,106	3,030,538	602,405	84,360	401,142	95,142	265,670	54,966
10 \$5,000 under \$6,000.....	3,204,619	17,529,421	6,108,559	9,669,590	1,957,052	2,488,569	13,640,792	5,467,355	6,809,545	1,357,579	43,112	231,535	51,210	158,490	33,227
11 \$6,000 under \$7,000.....	2,163,951	14,003,047	4,252,141	8,353,339	1,699,207	1,851,362	11,987,926	3,968,874	6,820,064	1,367,416	20,432	131,575	24,264	97,060	21,011
12 \$7,000 under \$8,000.....	1,477,049	11,024,859	2,886,561	7,037,014	1,444,145	1,319,466	9,851,217	2,747,331	6,118,801	1,241,193	4,615	34,516	3,801	28,407	6,461
13 \$8,000 under \$9,000.....	962,915	8,162,427	1,862,755	5,484,988	1,137,621	882,346	7,483,248	1,786,850	4,948,022	1,015,707	3,863	32,653	4,642	26,081	5,767
14 \$9,000 under \$10,000.....	631,989	5,979,759	1,204,019	4,178,821	875,581	577,644	5,466,282	1,150,648	3,768,833	780,452	2,798	26,387	3,753	21,235	5,166
15 \$10,000 under \$15,000.....	961,866	11,172,435	1,835,410	8,376,780	1,818,500	889,619	10,323,892	1,768,045	7,666,194	1,639,429	3,242	37,614	3,485	32,511	8,414
16 \$15,000 under \$20,000.....	165,318	2,805,520	322,854	2,317,705	562,150	148,552	2,520,601	307,208	2,064,837	485,637	732	12,183	898	10,919	3,401
17 \$20,000 under \$25,000.....	55,467	1,228,428	109,777	284,404	49,823	49,823	1,103,091	104,133	949,131	244,885	174	3,797	167	3,543	1,270
18 \$25,000 under \$50,000.....	51,431	1,627,503	103,990	1,472,192	472,353	46,479	1,473,654	99,026	1,328,147	412,841	222	6,400	162	6,127	2,591
19 \$50,000 under \$100,000.....	4,600	282,611	9,214	268,799	119,162	4,034	246,064	8,692	233,337	100,243	7	416	6	406	197
20 \$100,000 under \$150,000.....	274	31,923	501	31,151	16,572	242	28,203	468	27,494	14,646	-	-	-	-	-
21 \$150,000 under \$200,000.....	49	8,423	92	8,282	4,453	40	6,846	81	6,724	3,688	1	184	2	182	90
22 \$200,000 under \$500,000.....	44	12,351	74	12,232	7,106	35	9,754	67	9,652	5,536	-	-	-	-	-
23 \$500,000 under \$1,000,000.....	7	5,496	14	5,476	2,713	6	4,612	13	4,594	2,274	-	-	-	-	-
24 \$1,000,000 or more.....	1	2,251	1	2,249	1,867	-	-	-	-	-	-	-	-	-	-
25 Total taxable returns.....	28,296,082	127,886,566	41,084,591	74,510,171	15,669,584	15,176,391	89,236,931	30,873,885	49,874,971	10,485,303	1,186,913	3,658,219	1,102,513	2,200,995	455,909
Nontaxable returns:															
26 No adjusted gross income.....	417,448	1,987,865	698,919	-	-	281,452	1,789,642	578,410	-	-	9,077	118,086	7,730	-	-
27 Under \$600.....	3,813,012	1,247,921	3,178,478	-	-	487,688	171,202	962,118	-	-	158,577	54,970	109,494	-	-
28 \$600 under \$1,000.....	1,515,469	1,159,167	2,103,522	266	-	641,412	519,252	1,226,558	-	-	60,840	45,448	70,314	-	-
29 \$1,000 under \$1,500.....	1,721,660	2,098,413	3,100,819	3,754	-	1,092,679	1,345,470	2,210,883	98	-	51,870	61,622	79,759	-	-
30 \$1,500 under \$2,000.....	1,234,758	2,178,253	2,756,655	16,679	-	969,695	1,711,072	2,257,947	493	-	29,932	52,765	59,751	289	-
31 \$2,000 under \$2,500.....	848,215	1,915,933	2,309,886	24,052	-	744,053	1,683,908	2,070,687	2,642	-	17,512	39,768	44,805	940	-
32 \$2,500 under \$3,000.....	681,384	1,843,494	2,086,242	15,836	-	620,543	1,680,162	1,924,669	5,483	-	10,483	28,592	31,343	290	-
33 \$3,000 under \$3,500.....	478,659	1,538,266	1,668,188	10,236	-	451,515	1,451,243	1,578,520	8,449	-	6,014	19,183	20,304	-	-
34 \$3,500 under \$4,000.....	327,112	1,230,659	1,302,124	5,706	-	315,771	1,188,303	1,256,557	5,706	-	4,640	17,433	18,355	-	-
35 \$4,000 under \$4,500.....	150,544	640,831	675,652	3,912	-	147,280	627,029	661,324	3,912	-	-	-	-	-	-
36 \$4,500 under \$5,000.....	95,125	445,569	454,649	2,489	-	94,093	440,775	450,108	2,489	-	(3)	(3)	(3)	-	-
37 \$5,000 or more.....	90,292	497,722	502,152	1,813	-	89,604	494,272	497,610	1,813	-	-	-	-	-	-
38 Total nontaxable returns....	11,373,678	213,808,363	20,837,286	84,743	-	5,935,785	210,523,031	15,675,391	31,085	-	350,492	2308,359	448,352	1,519	-
39 Grand total.....	39,669,760	214,694,929	61,921,877	74,594,914	15,669,584	21,112,176	299,759,962	46,549,276	49,906,056	10,485,303	1,537,405	23,966,578	1,550,865	2,202,514	455,909
40 Returns under \$5,000.....	29,899,888	267,320,753	42,723,763	26,311,215	5,266,698	12,764,355	235,119,523	28,642,875	9,148,868	1,813,777	1,458,207	23,449,318	1,458,475	1,817,553	368,314
41 Returns \$5,000 or more.....	9,769,872	74,374,176	19,198,114	48,283,699	10,402,886	8,347,821	64,640,439	17,906,401	40,757,188	8,671,526	79,198	517,260	92,390	384,961	87,595

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

Table 9.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART II.—RETURNS WITH STANDARD DEDUCTION—Continued

INDIVIDUAL INCOME TAX RETURNS FOR 1957

Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
	(16)	(17) (Thousand dollars)	(18) (Thousand dollars)	(19) (Thousand dollars)	(20) (Thousand dollars)	(21)	(22) (Thousand dollars)	(23) (Thousand dollars)	(24) (Thousand dollars)	(25) (Thousand dollars)	(26)	(27) (Thousand dollars)	(28) (Thousand dollars)	(29) (Thousand dollars)	(30) (Thousand dollars)
Taxable returns:															
1 \$600 under \$1,000.....	6,883	5,808	4,130	1,097	215	32,153	133,282	43,812	76,569	15,715	1,208,859	1,005,186	725,315	179,894	35,906
2 \$1,000 under \$1,500.....	14,471	18,601	10,957	5,796	1,157						1,809,847	2,256,133	1,251,000	728,447	175,071
3 \$1,500 under \$2,000.....	15,218	26,578	13,906	10,013	1,997						1,437,461	2,500,520	1,005,770	1,245,216	247,686
4 \$2,000 under \$2,500.....	23,417	53,345	27,482	20,551	4,090						1,353,702	3,040,741	1,061,485	1,675,695	332,948
5 \$2,500 under \$3,000.....	29,266	80,780	37,807	34,918	6,909						1,190,786	3,271,337	947,845	1,996,704	396,048
6 \$3,000 under \$3,500.....	41,353	134,242	48,161	72,730	14,571						1,090,877	3,536,602	880,234	2,303,642	461,532
7 \$3,500 under \$4,000.....	55,163	207,660	67,670	119,231	24,054						885,808	3,316,972	706,026	2,279,887	463,612
8 \$4,000 under \$4,500.....	54,830	233,331	69,306	140,730	28,284						737,783	3,127,973	609,283	2,206,926	453,024
9 \$4,500 under \$5,000.....	66,432	314,224	80,950	202,299	41,028						545,688	2,584,346	438,329	1,887,607	390,386
10 \$5,000 under \$6,000.....	104,313	566,204	137,956	371,620	75,937						564,833	3,070,473	445,006	2,318,592	488,044
11 \$6,000 under \$7,000.....	49,238	316,619	67,145	217,810	45,248						240,510	1,551,633	188,143	1,208,356	263,508
12 \$7,000 under \$8,000.....	25,867	193,127	33,321	140,489	29,750						125,725	935,542	99,837	742,177	165,281
13 \$8,000 under \$9,000.....	14,124	119,217	20,458	86,817	18,779						61,894	521,670	49,980	419,818	96,468
14 \$9,000 under \$10,000.....	8,963	85,207	13,443	63,242	13,953						42,584	401,883	36,175	325,511	76,010
15 \$10,000 under \$15,000.....	11,291	132,387	15,631	105,462	24,885						56,810	667,943	46,830	564,337	143,986
16 \$15,000 under \$20,000.....	2,123	36,071	3,069	30,877	8,434						13,770	234,235	11,404	209,059	64,204
17 \$20,000 under \$25,000.....	1,011	21,979	1,588	19,380	5,830						4,425	98,743	3,868	90,451	32,213
18 \$25,000 under \$50,000.....	662	18,246	964	16,621	5,689						4,033	128,040	3,753	120,254	50,906
19 \$50,000 under \$100,000.....	80	4,956	104	4,774	2,352						475	30,887	400	30,011	16,238
20 \$100,000 under \$150,000.....	4	386	5	378	235						28	3,334	28	3,279	1,691
21 \$150,000 under \$200,000.....	1	187	2	185	89						6	1,054	6	1,042	513
22 \$200,000 under \$500,000.....	-	-	-	-	-						9	2,597	7	2,580	1,570
23 \$500,000 under \$1,000,000.....	-	-	-	-	-						1	884	1	882	439
24 \$1,000,000 or more.....	-	-	-	-	-						1	2,251	1	2,249	1,867
25 Total taxable returns.....	524,710	2,569,155	653,655	1,665,020	353,486	32,153	133,282	43,812	76,569	15,715	11,375,915	32,288,979	8,410,726	20,692,616	4,359,171
Nontaxable returns:															
26 No adjusted gross income.....	(3)	(3)	(3)	-	-	(3)	(3)	(3)	-	-	125,194	179,284	111,124	-	-
27 Under \$600.....	15,847	5,382	13,863	-	-	6,203	2,200	7,032	-	-	3,144,697	1,014,167	2,085,971	-	-
28 \$600 under \$1,000.....	12,412	2,621	17,274	-	-	7,742	6,248	10,242	-	-	792,880	578,228	778,734	266	-
29 \$1,000 under \$1,500.....	18,605	22,154	28,734	276	-	8,619	10,216	12,824	-	-	549,887	658,951	768,619	3,380	-
30 \$1,500 under \$2,000.....	11,014	19,291	21,476	540	-	-	-	-	-	-	222,053	391,356	413,765	15,357	-
31 \$2,000 under \$2,500.....	4,128	9,041	10,735	210	-	-	-	-	-	-	81,142	179,857	180,134	19,798	-
32 \$2,500 under \$3,000.....	4,473	11,860	12,386	-	-	5,852	14,203	13,433	988	-	44,509	119,074	114,748	9,537	-
33 \$3,000 under \$3,500.....	-	-	-	-	-						19,066	61,112	62,965	1,787	-
34 \$3,500 under \$4,000.....	-	-	-	-	-						6,357	23,708	25,973	-	-
35 \$4,000 under \$4,500.....	(3)	(3)	(3)	-	-						-	-	-	-	-
36 \$4,500 under \$5,000.....	-	-	-	-	-						3,437	15,397	16,914	-	-
37 \$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38 Total nontaxable returns.....	68,546	281,904	109,732	1,026	-	29,633	232,503	44,864	988	-	4,989,222	22,862,566	4,558,947	50,125	-
39 Grand total.....	593,256	2,651,059	763,387	1,666,046	353,486	61,786	216,785	88,676	77,557	15,715	16,365,137	25,151,545	12,969,673	20,742,741	4,359,171
40 Returns under \$5,000.....	375,579	2,156,473	469,701	608,391	122,305	52,402	298,528	73,020	32,260	6,069	15,249,345	27,496,911	12,079,692	14,704,143	2,956,233
41 Returns \$5,000 or more.....	217,677	1,494,586	293,686	1,057,655	231,181	9,384	67,257	15,656	45,297	9,646	1,115,792	7,654,634	889,981	6,038,598	1,402,938

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

Table 9.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS,
BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART III.—RETURNS WITH ITEMIZED DEDUCTIONS

Adjusted gross income classes	Total					Joint returns of husbands and wives					Separate returns of husbands and wives				
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Taxable returns:															
1 \$600 under \$1,000.....	57,563	51,041	34,538	5,548	1,074	-	-	-	-	-	(3)	(3)	(3)	(3)	(3)
2 \$1,000 under \$1,500.....	226,506	283,112	140,869	69,560	13,668	4,832	7,075	5,798	213	40	21,361	26,955	13,023	7,606	1,480
3 \$1,500 under \$2,000.....	394,579	702,033	326,919	211,075	41,504	72,667	131,028	87,201	16,463	3,237	26,577	48,130	19,685	16,377	3,211
4 \$2,000 under \$2,500.....	588,188	1,332,800	591,326	439,766	86,565	189,239	432,712	259,804	77,626	15,335	40,966	92,661	35,323	35,687	7,090
5 \$2,500 under \$3,000.....	750,593	2,073,159	864,139	749,129	147,301	312,137	864,188	482,657	191,148	37,965	46,827	129,891	39,666	60,698	11,902
6 \$3,000 under \$3,500.....	928,671	3,019,440	1,288,719	1,077,896	212,864	511,519	1,666,475	893,127	407,887	80,569	41,354	133,955	43,646	63,570	12,678
7 \$3,500 under \$4,000.....	1,173,761	4,407,102	1,827,618	1,656,777	329,747	740,441	2,784,880	1,411,384	776,486	154,077	47,541	178,234	48,968	92,903	18,676
8 \$4,000 under \$4,500.....	1,391,016	5,916,982	2,462,485	2,244,497	447,522	1,014,170	4,317,256	2,084,171	1,340,657	266,323	44,102	187,058	52,908	96,211	19,306
9 \$4,500 under \$5,000.....	1,553,381	7,384,566	2,993,777	2,919,611	583,404	1,252,980	5,960,421	2,682,377	2,085,404	414,885	42,409	202,071	50,777	110,900	22,740
10 \$5,000 under \$6,000.....	3,196,527	17,529,499	6,758,244	7,405,579	1,481,461	2,808,649	15,422,425	6,354,259	6,091,737	1,213,439	66,063	358,542	81,890	213,984	44,195
11 \$6,000 under \$7,000.....	2,513,589	16,273,057	5,551,839	7,730,590	1,549,827	2,318,514	15,015,506	5,339,905	6,921,030	1,381,765	29,957	192,277	43,897	114,805	24,370
12 \$7,000 under \$8,000.....	1,718,539	12,833,238	3,839,125	6,678,832	1,346,615	1,631,739	12,186,391	3,747,655	6,251,695	1,256,889	11,238	84,518	12,391	55,660	11,918
13 \$8,000 under \$9,000.....	1,126,283	9,526,622	2,492,745	5,348,160	1,088,603	1,076,500	9,107,742	2,435,991	5,071,512	1,029,261	6,994	58,477	8,761	39,044	8,500
14 \$9,000 under \$10,000.....	701,559	6,632,238	1,549,299	3,905,175	801,817	670,718	6,340,808	1,512,309	3,713,115	760,516	4,544	42,787	7,495	28,780	6,559
15 \$10,000 under \$15,000.....	1,249,638	14,798,940	2,734,520	9,590,692	2,033,330	1,176,157	13,910,429	2,654,069	8,954,127	1,883,437	11,706	141,496	14,026	104,836	26,227
16 \$15,000 under \$20,000.....	377,836	6,488,979	838,030	4,651,476	1,076,198	345,163	5,924,754	801,098	4,221,984	958,634	5,009	86,963	6,055	68,448	20,238
17 \$20,000 under \$25,000.....	195,116	4,348,463	433,256	3,295,541	836,481	176,123	3,925,769	412,183	2,962,673	731,873	2,814	63,252	2,834	53,036	18,423
18 \$25,000 under \$50,000.....	314,725	10,592,585	708,684	8,469,862	2,631,917	283,638	9,540,660	673,342	7,621,825	2,299,767	3,785	121,991	4,198	100,462	41,067
19 \$50,000 under \$100,000.....	88,689	5,841,889	193,374	2,054,031	519,020	79,020	5,193,600	182,043	4,315,136	1,788,071	846	55,825	989	44,821	23,470
20 \$100,000 under \$150,000.....	13,815	1,649,675	29,412	1,359,260	700,422	11,899	1,417,544	27,251	1,176,804	591,588	189	23,350	197	17,638	10,859
21 \$150,000 under \$200,000.....	3,937	673,878	8,137	542,521	302,925	3,335	570,322	7,448	462,253	252,239	57	9,716	59	7,513	4,860
22 \$200,000 under \$500,000.....	3,935	1,110,114	8,026	870,279	528,980	3,214	902,027	7,172	710,401	420,420	56	18,080	67	13,688	9,712
23 \$500,000 under \$1,000,000.....	571	388,095	1,158	309,067	198,018	439	297,727	994	239,687	147,607	19	14,411	22	12,028	9,055
24 \$1,000,000 or more.....	216	425,223	407	331,052	229,781	131	226,110	304	182,316	116,544	40	97,317	56	71,503	53,398
25 Total taxable returns.....	18,569,233	134,282,730	35,676,646	74,702,525	18,724,055	14,683,224	116,145,849	32,062,542	63,792,179	15,804,481	457,249	2,370,277	488,610	1,430,420	409,977
Nontaxable returns:															
26 Under \$600.....	20,388	7,817	23,836	-	-	6,569	2,493	11,404	-	-	(3)	(3)	(3)	-	-
27 \$600 under \$1,000.....	135,196	109,012	114,084	17	-	16,619	13,562	32,383	-	-	6,214	4,964	3,935	-	-
28 \$1,000 under \$1,500.....	199,181	254,541	235,575	365	-	64,031	84,311	103,217	-	-	6,200	7,732	6,406	112	-
29 \$1,500 under \$2,000.....	211,531	365,575	283,560	3,774	-	98,169	170,804	150,833	175	-	5,854	10,051	6,612	29	-
30 \$2,000 under \$2,500.....	230,735	513,815	394,664	12,385	-	156,924	349,837	294,548	735	-	4,478	9,907	7,234	-	-
31 \$2,500 under \$3,000.....	204,000	562,228	420,876	11,433	-	162,270	448,982	358,810	1,769	-	-	-	-	-	-
32 \$3,000 under \$3,500.....	170,327	550,509	404,793	8,298	-	148,562	480,700	369,582	2,191	-	-	-	-	-	-
33 \$3,500 under \$4,000.....	132,895	496,052	358,770	6,680	-	119,472	446,286	333,575	2,886	-	-	-	-	-	-
34 \$4,000 under \$4,500.....	102,236	432,096	307,402	4,352	-	94,622	400,196	291,443	3,803	-	8,726	47,235	16,851	327	-
35 \$4,500 under \$5,000.....	65,871	312,576	225,751	5,054	-	60,022	284,743	212,126	3,826	-	-	-	-	-	-
36 \$5,000 or more.....	113,768	738,686	424,148	13,280	-	104,311	648,402	409,755	10,670	-	-	-	-	-	-
37 Total nontaxable returns.....	1,586,128	4,342,907	3,193,459	65,638	-	1,031,571	3,330,316	2,567,676	26,055	-	32,511	80,325	41,869	468	-
38 Grand total.....	20,155,361	138,625,637	38,870,105	74,768,163	18,724,055	15,714,795	119,476,165	34,630,218	63,818,234	15,804,481	489,760	2,450,602	530,479	1,430,888	409,977
39 Returns under \$5,000.....	8,536,618	28,774,456	13,299,701	9,426,217	1,863,649	5,025,245	18,845,949	10,064,440	4,911,269	972,431	345,362	1,059,979	345,235	484,642	97,126
40 Returns \$5,000 or more.....	11,618,743	109,851,181	25,570,404	65,341,946	16,860,406	10,689,550	100,630,216	24,565,778	58,906,965	14,832,050	144,398	1,390,623	185,244	946,246	312,851

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

Table 9.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART III.—RETURNS WITH ITEMIZED DEDUCTIONS—Continued

Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
	(16)	(17) (Thousand dollars)	(18) (Thousand dollars)	(19) (Thousand dollars)	(20) (Thousand dollars)	(21)	(22) (Thousand dollars)	(23) (Thousand dollars)	(24) (Thousand dollars)	(25) (Thousand dollars)	(26)	(27) (Thousand dollars)	(28) (Thousand dollars)	(29) (Thousand dollars)	(30) (Thousand dollars)
Taxable returns:															
1 \$600 under \$1,000.....	(3)	(3)	(3)	(3)	(3)						53,048	47,207	31,829	5,208	1,008
2 \$1,000 under \$1,500.....	4,126	5,178	2,482	1,096	204	4,126	5,781	2,692	1,630	324	194,801	242,234	118,740	60,181	11,851
3 \$1,500 under \$2,000.....	7,578	13,199	7,439	3,156	628						285,682	506,214	211,141	173,946	34,203
4 \$2,000 under \$2,500.....	19,285	44,199	21,692	11,490	2,298	5,161	11,748	5,574	3,226	565	333,537	751,480	268,933	311,737	61,277
5 \$2,500 under \$3,000.....	31,666	87,367	39,037	27,772	5,502	6,541	18,619	8,470	5,125	1,021	353,422	973,094	294,309	464,386	90,911
6 \$3,000 under \$3,500.....	40,963	133,793	50,805	53,249	10,474	5,543	17,714	7,890	5,003	960	329,292	1,067,503	293,251	548,187	108,183
7 \$3,500 under \$4,000.....	60,302	226,352	81,239	96,099	19,231	5,512	20,889	7,031	8,926	1,773	319,965	1,196,747	278,996	682,363	135,990
8 \$4,000 under \$4,500.....	61,610	261,487	81,782	125,808	25,259	4,473	18,990	7,225	6,894	1,378	266,661	1,132,191	236,399	674,927	135,256
9 \$4,500 under \$5,000.....	56,092	267,117	75,985	136,333	27,379						199,492	943,538	181,541	580,622	117,121
10 \$5,000 under \$6,000.....	71,261	387,004	94,393	221,816	44,889						247,797	1,346,660	223,357	869,939	177,390
11 \$6,000 under \$7,000.....	37,217	241,128	53,960	140,745	28,674	8,609	51,859	13,436	29,364	5,872	126,525	815,320	112,012	549,071	114,015
12 \$7,000 under \$8,000.....	17,213	128,157	25,817	77,642	16,084						57,313	426,422	51,604	288,777	60,685
13 \$8,000 under \$9,000.....	6,548	55,558	9,513	35,252	7,356						35,553	299,021	36,415	199,967	43,011
14 \$9,000 under \$10,000.....	6,207	58,858	9,515	36,157	7,604						19,746	186,613	19,774	124,596	26,610
15 \$10,000 under \$15,000.....	11,496	139,692	16,721	94,492	21,074	1,625	19,611	2,509	13,676	2,872	48,654	587,712	47,195	423,561	99,720
16 \$15,000 under \$20,000.....	4,578	78,528	6,977	56,728	13,926	728	12,822	1,123	9,831	2,259	22,358	385,912	22,777	294,485	81,141
17 \$20,000 under \$25,000.....	3,428	76,073	4,693	58,353	16,367	312	6,694	539	5,309	1,348	12,439	276,675	13,007	216,170	68,470
18 \$25,000 under \$50,000.....	4,929	170,600	7,459	134,407	48,115	591	20,664	961	17,523	5,674	21,782	738,670	22,724	595,645	237,294
19 \$50,000 under \$100,000.....	1,683	111,939	2,588	89,369	41,259	170	11,203	326	9,395	4,006	6,970	469,322	7,428	381,859	197,225
20 \$100,000 under \$150,000.....	220	25,950	320	20,332	11,282	17	2,018	33	1,737	896	1,490	180,813	1,611	142,749	85,797
21 \$150,000 under \$200,000.....	61	10,487	92	8,621	5,054	7	1,229	11	845	469	477	82,124	527	63,289	40,303
22 \$200,000 under \$500,000.....	89	24,026	131	17,499	11,300	12	3,359	16	2,692	1,629	564	162,622	640	125,999	85,919
23 \$500,000 under \$1,000,000.....	17	11,827	32	9,755	6,888	11	8,139	17	5,935	4,420	85	55,991	93	41,662	30,048
24 \$1,000,000 or more.....	2	2,048	2	1,485	1,214	3	5,058	4	3,501	2,871	40	94,690	41	72,247	55,754
25 Total taxable returns.....	447,613	2,561,412	593,293	1,457,741	372,078	43,454	236,397	57,857	130,612	38,337	2,937,693	12,968,795	2,474,344	7,891,573	2,099,182
Nontaxable returns:															
26 Under \$600.....											11,400	4,459	9,944	-	-
27 \$600 under \$1,000.....											106,162	85,304	72,595	17	-
28 \$1,000 under \$1,500.....											120,481	142,214	117,474	363	-
29 \$1,500 under \$2,000.....											100,614	172,489	117,428	3,177	-
30 \$2,000 under \$2,500.....											59,305	131,413	76,708	10,915	-
31 \$2,500 under \$3,000.....	28,012	64,521	42,296	769	-	14,500	23,253	18,231	979	-	-	-	-	-	-
32 \$3,000 under \$3,500.....											36,534	99,028	52,939	9,077	-
33 \$3,500 under \$4,000.....											15,876	51,122	23,182	6,107	-
34 \$4,000 under \$4,500.....											11,359	42,165	20,654	3,488	-
35 \$4,500 under \$5,000.....											4,858	20,352	10,795	549	-
36 \$5,000 or more.....											5,161	24,512	10,942	1,228	-
											7,584	61,434	10,724	2,556	-
37 Total nontaxable returns.....	28,012	64,521	42,296	769	-	14,500	23,253	18,231	979	-	479,534	844,492	523,387	37,367	-
38 Grand total.....	475,625	2,625,933	635,589	1,458,510	372,078	57,954	259,650	76,088	131,591	38,337	3,417,227	13,813,287	2,997,731	7,928,940	2,099,182
39 Returns under \$5,000.....	309,920	1,097,434	402,057	455,803	90,992	48,241	127,808	60,167	38,135	7,300	2,807,850	7,643,286	2,427,802	3,536,368	695,800
40 Returns \$5,000 or more.....	165,705	1,528,499	233,532	1,002,707	281,086	9,713	131,842	15,921	93,456	31,037	609,377	6,170,001	569,929	4,392,572	1,403,382

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

¹Adjusted gross deficit.

²Adjusted gross income less adjusted gross deficit.

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

Table 10.—NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY MARITAL STATUS OF TAXPAYER, AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns												Joint returns of husbands and wives				
	Total number of returns	Total number of exemptions	Returns with exemptions for age and/or blindness		Number of exemptions other than age or blindness	Number of returns by number of exemptions other than age or blindness							Number of returns	Aggregate number of exemptions	Returns with exemptions for age and/or blindness		
			Number of returns	Number of exemptions for age and blindness		One	Two	Three	Four	Five	Six or more						
											Number of returns	Number of exemptions other than age or blindness					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Taxable returns:																	
1 \$600 under \$1,000.....	1,338,986	1,338,986	-	-	1,338,986	1,338,986	-	-	-	-	-	-	-	-	-	1	
2 \$1,000 under \$1,500.....	2,257,213	2,489,830	38,761	38,761	2,451,069	2,063,357	193,856	-	-	-	-	-	105,379	210,758	-	2	
3 \$1,500 under \$2,000.....	2,252,645	2,961,501	124,149	124,149	2,837,352	1,667,938	584,707	-	-	-	-	-	347,163	694,326	-	3	
4 \$2,000 under \$2,500.....	2,764,261	4,685,920	192,938	192,938	4,492,636	1,516,562	767,023	480,676	-	-	-	-	834,110	2,086,874	68,409	4	
5 \$2,500 under \$3,000.....	2,930,022	5,675,681	227,519	258,509	5,417,172	1,401,335	806,432	486,047	236,208	-	-	-	1,117,880	3,160,783	118,099	5	
6 \$3,000 under \$3,500.....	3,237,792	7,170,719	241,295	295,096	6,875,623	1,275,356	879,682	573,558	425,751	83,445	-	-	1,523,608	4,695,513	150,321	6	
7 \$3,500 under \$4,000.....	3,445,190	8,563,686	236,784	295,559	8,268,127	1,117,143	908,586	627,187	509,119	283,155	-	-	1,925,734	6,333,111	152,192	7	
8 \$4,000 under \$4,500.....	3,738,440	10,569,722	249,529	316,052	10,253,670	913,506	994,002	665,866	631,281	373,273	160,512	963,073	2,444,335	8,575,517	173,958	8	
9 \$4,500 under \$5,000.....	3,716,211	11,408,987	201,878	254,778	11,154,209	689,721	962,155	690,468	697,354	433,048	243,465	1,514,118	2,717,950	9,862,472	138,743	9	
10 \$5,000 under \$6,000.....	6,401,146	21,444,673	301,534	381,250	21,063,423	749,655	1,615,865	1,243,051	1,392,874	826,757	572,944	3,647,604	5,297,218	19,702,690	221,437	10	
11 \$6,000 under \$7,000.....	4,677,540	16,339,968	189,115	245,828	16,094,140	345,551	1,174,096	980,799	1,096,459	634,521	446,114	2,899,559	4,169,876	15,514,632	144,535	11	
12 \$7,000 under \$8,000.....	3,195,588	11,209,477	117,084	146,490	11,062,987	170,563	875,295	670,733	731,324	438,114	309,559	2,013,769	2,951,205	10,824,977	87,001	12	
13 \$8,000 under \$9,000.....	2,089,198	7,259,165	80,184	106,123	7,153,042	87,562	604,656	446,062	506,821	268,637	175,460	1,147,513	1,958,846	7,038,068	62,530	13	
14 \$9,000 under \$10,000.....	1,333,548	4,588,865	66,762	86,428	4,502,437	58,228	411,270	281,931	301,078	170,844	110,197	717,344	1,248,362	4,438,262	49,393	14	
15 \$10,000 under \$15,000.....	2,211,504	7,616,551	145,316	192,363	7,424,188	105,289	684,301	463,613	498,908	286,427	172,966	1,131,691	2,065,776	7,370,190	106,270	15	
16 \$15,000 under \$20,000.....	543,154	1,934,808	59,278	80,137	1,854,671	36,475	157,503	98,058	122,738	78,021	50,359	327,959	493,715	1,847,176	41,735	16	
17 \$20,000 under \$25,000.....	250,583	905,055	32,269	44,036	861,019	17,692	71,405	45,636	54,548	35,431	25,871	168,262	225,946	860,527	23,000	17	
18 \$25,000 under \$50,000.....	366,156	1,354,456	56,571	77,733	1,277,123	26,262	105,278	63,559	74,491	54,539	42,027	278,969	330,117	1,287,280	40,615	18	
19 \$50,000 under \$100,000.....	93,289	337,649	19,687	27,673	309,976	7,635	30,348	17,536	16,320	11,476	9,974	66,377	83,054	317,892	14,693	19	
20 \$100,000 under \$150,000.....	14,089	49,853	4,146	5,851	44,002	1,585	5,073	2,061	2,797	1,358	1,215	8,110	12,141	46,198	3,078	20	
21 \$150,000 under \$200,000.....	3,986	13,716	1,419	1,990	11,726	506	1,680	616	495	341	348	2,327	3,375	12,549	1,029	21	
22 \$200,000 under \$500,000.....	3,979	13,501	1,521	2,080	11,421	587	1,690	575	468	337	322	2,172	3,249	12,065	1,066	22	
23 \$500,000 under \$1,000,000.....	578	1,953	235	321	1,632	105	232	85	66	37	53	359	445	1,678	154	23	
24 \$1,000,000 or more.....	217	680	89	123	557	68	72	27	21	7	22	145	131	507	47	24	
25 Total taxable returns.....	46,865,315	127,935,402	2,588,063	3,174,214	124,761,188	13,591,667	11,835,207	7,838,144	7,299,121	3,979,768	2,321,408	14,889,351	29,859,615	104,894,045	1,598,305	2,177,445	25
26 Nontaxable returns: No adjusted gross income.....	417,448	1,164,865	86,083	112,118	1,052,747	117,598	146,856	55,770	49,212	24,813	23,199	153,214	281,452	964,017	51,061	76,406	26
27 Under \$600.....	3,833,400	5,337,189	344,184	429,222	4,907,967	3,215,120	394,437	103,344	58,078	33,774	28,647	192,759	494,257	1,622,536	157,897	241,213	27
28 \$600 under \$1,000.....	1,650,665	3,696,010	428,460	539,367	3,156,640	739,097	598,392	153,468	90,332	39,307	30,069	202,495	658,031	2,098,235	199,423	309,643	28
29 \$1,000 under \$1,500.....	1,920,841	5,560,658	657,568	830,439	4,730,219	376,276	876,775	351,086	167,113	77,322	72,269	492,073	1,156,710	3,856,833	322,209	494,391	29
30 \$1,500 under \$2,000.....	1,446,289	5,067,025	399,956	538,375	4,528,650	125,394	357,687	518,267	250,801	106,427	87,713	597,742	1,067,864	4,014,633	274,202	408,491	30
31 \$2,000 under \$2,500.....	1,078,950	4,507,582	260,307	400,337	4,107,245	69,642	210,978	94,942	410,966	165,829	126,593	857,812	900,977	3,942,058	191,046	329,358	31
32 \$2,500 under \$3,000.....	885,384	4,178,530	156,195	252,053	3,926,477	30,702	122,893	48,692	238,910	253,152	191,035	1,282,513	782,813	3,805,798	124,121	218,597	32
33 \$3,000 under \$3,500.....	648,986	3,454,970	62,121	100,255	3,354,715	11,057	47,989	23,344	65,443	259,554	241,599	1,618,106	600,077	3,246,837	50,721	87,478	33
34 \$3,500 under \$4,000.....	460,007	2,768,157	32,222	51,188	2,716,969	6,195	22,760	9,664	24,494	63,028	333,866	2,223,146	435,243	2,650,220	26,027	43,961	34
35 \$4,000 under \$4,500.....	252,780	1,638,423	18,548	30,300	1,608,123	5,200	14,895	5,177	9,312	30,067	190,193	1,372,083	241,902	1,587,945	15,754	27,160	35
36 \$4,500 under \$5,000.....	160,996	1,134,001	9,315	15,872	1,118,129	6,902	6,902	(1)	(1)	10,683	136,861	1,032,976	154,115	1,103,723	7,939	14,152	36
37 \$5,000 or more.....	204,060	1,543,837	15,671	23,818	1,520,019	5,759	11,806	5,339	9,070	5,160	166,926	1,412,551	193,915	1,512,273	10,756	18,903	37
38 Total nontaxable returns...	12,959,806	40,051,247	2,470,630	3,323,344	36,727,903	4,702,040	2,812,370	1,371,167	1,376,143	1,069,116	1,628,970	11,437,470	6,967,356	30,405,108	1,431,156	2,269,753	38
39 Grand total.....	59,825,121	167,986,649	5,058,693	6,497,558	161,489,091	18,293,707	14,647,577	9,209,311	8,675,264	5,048,884	3,950,378	26,326,821	36,826,971	135,299,153	3,029,461	4,447,198	39
40 Returns under \$5,000.....	38,436,506	93,372,442	3,967,812	5,075,714	88,296,728	16,680,185	8,897,007	4,889,630	3,866,786	2,236,877	1,866,021	12,502,110	17,789,600	64,512,189	2,222,122	3,312,083	40
41 Returns \$5,000 or more.....	21,388,615	74,614,207	1,090,881	1,421,844	73,192,363	1,613,522	5,750,570	4,319,681	4,808,478	2,812,007	2,084,357	13,824,711	19,037,371	70,786,964	807,339	1,135,115	41

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

Table 10.—NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY MARITAL STATUS OF TAXPAYER, AND BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes		Joint returns of husbands and wives—Continued							Separate returns of husbands and wives									
		Number of returns by number of exemptions <i>other</i> than age or blindness							Number of returns	Aggregate number of exemptions	Returns with exemptions for age and/or blindness		Number of exemptions <i>other</i> than age or blindness	Number of returns by number of exemptions <i>other</i> than age or blindness				
		Two	Three	Four	Five	Six or more		Number of returns			Number of exemptions for age and blindness	One		Two	Three	Four or more		
						Number of returns	Number of exemptions <i>other</i> than age or blindness									Number of returns	Number of exemptions <i>other</i> than age or blindness	
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Taxable returns:																		
1	\$600 under \$1,000.....	-	-	-	-	-	-	-	68,132	68,132	-	-	68,132	68,132	-	-	-	-
2	\$1,000 under \$1,500.....	210,758	105,379	-	-	-	-	-	125,483	135,967	4,482	4,482	135,274	115,692	9,791	-	-	-
3	\$1,500 under \$2,000.....	994,326	347,163	-	-	-	-	-	154,368	195,825	-	-	192,036	116,700	37,668	-	-	-
4	\$2,000 under \$2,500.....	2,018,465	483,865	350,245	-	-	-	-	191,605	282,516	5,154	5,154	277,362	131,111	35,231	25,263	-	-
5	\$2,500 under \$3,000.....	3,012,726	544,474	369,846	203,560	-	-	-	196,986	296,533	7,578	7,578	288,955	138,001	33,557	17,872	7,556	30,224
6	\$3,000 under \$3,500.....	4,491,735	612,446	450,947	387,073	73,142	-	-	202,022	333,038	(1)	(1)	330,458	126,876	39,551	22,537	13,058	56,869
7	\$3,500 under \$4,000.....	6,123,867	661,559	524,846	470,434	268,895	-	-	190,979	325,513	4,819	5,161	320,352	115,550	37,289	25,600	12,540	53,424
8	\$4,000 under \$4,500.....	8,335,415	771,665	565,398	594,277	359,187	153,808	922,848	165,303	312,270	4,997	4,997	307,273	93,792	29,407	22,859	19,245	86,090
9	\$4,500 under \$5,000.....	9,670,829	763,374	607,000	603,544	423,242	238,789	1,484,090	126,769	243,199	(1)	(1)	240,786	65,329	31,839	13,404	16,197	71,567
10	\$5,000 under \$6,000.....	19,401,882	1,389,213	1,165,340	1,361,202	814,024	567,439	3,612,508	109,175	221,834	4,165	4,165	217,669	49,961	29,580	17,275	12,389	56,783
11	\$6,000 under \$7,000.....	15,313,726	1,078,484	939,466	1,081,307	629,325	441,294	2,866,507	50,389	113,602	4,165	4,165	112,223	25,386	7,790	7,920	9,293	47,497
12	\$7,000 under \$8,000.....	10,708,917	824,243	654,856	726,849	437,082	308,175	2,003,057	15,853	26,986	4,515	4,515	25,606	9,582	7,722	4,516	4,135	18,264
13	\$8,000 under \$9,000.....	6,949,599	577,362	438,830	501,313	267,257	174,084	1,136,848	10,857	22,338	4,515	4,515	20,926	5,616	7,722	4,516	4,135	18,264
14	\$9,000 under \$10,000.....	4,369,891	396,074	275,368	298,287	169,468	109,165	711,151	7,342	18,747	4,515	4,515	18,403	5,616	7,722	4,516	4,135	18,264
15	\$10,000 under \$15,000.....	7,217,528	658,342	453,470	495,582	285,799	172,583	1,129,111	14,948	29,185	2,153	2,153	27,032	7,511	4,177	2,151	1,109	4,714
16	\$15,000 under \$20,000.....	1,784,892	149,446	94,820	121,660	77,567	50,222	327,065	5,741	11,589	727	727	10,862	2,362	2,056	974	349	1,466
17	\$20,000 under \$25,000.....	825,827	66,681	44,351	53,993	35,118	25,803	167,850	2,988	5,002	623	623	4,379	1,910	834	175	69	276
18	\$25,000 under \$50,000.....	1,226,211	99,106	60,945	73,857	54,288	41,921	278,296	4,007	7,267	456	456	6,742	1,909	1,587	392	119	483
19	\$50,000 under \$100,000.....	295,297	28,964	16,665	16,147	11,388	9,890	65,846	853	1,659	240	240	1,419	504	195	105	49	210
20	\$100,000 under \$150,000.....	41,439	4,848	1,983	2,762	1,344	1,204	8,026	189	328	47	51	277	127	40	18	4	16
21	\$150,000 under \$200,000.....	10,955	1,615	585	491	337	347	2,321	58	102	25	25	77	44	9	5	-	21
22	\$200,000 under \$500,000.....	10,449	1,599	545	460	328	317	2,136	56	112	21	21	91	39	10	2	5	26
23	\$500,000 under \$1,000,000.....	1,440	219	79	59	37	51	344	19	37	10	10	27	14	3	1	1	23
24	\$1,000,000 or more.....	426	68	21	16	5	21	138	40	94	13	13	81	25	2	5	8	37
25	Total taxable returns.....	102,716,600	9,566,189	7,035,606	7,054,873	3,907,834	2,295,113	14,718,742	1,644,162	2,651,875	44,674	45,433	2,606,442	1,078,654	308,308	161,074	96,126	427,950
26	Nontaxable returns:																	
	No adjusted gross income.....	887,611	134,694	51,958	47,482	24,467	22,851	150,086	9,077	12,883	(1)	(1)	11,847	7,343	(1)	(1)	(1)	(1)
27	under \$600.....	1,381,323	311,856	75,667	48,271	31,713	26,750	178,961	159,616	183,875	6,038	6,387	177,488	147,068	8,426	(1)	(1)	(1)
28	\$600 under \$1,000.....	1,788,592	429,275	95,496	70,934	34,836	27,490	185,638	67,054	123,749	7,416	7,416	116,333	33,393	22,676	6,696	4,289	17,500
29	\$1,000 under \$1,500.....	3,362,442	640,991	239,379	138,771	72,168	65,401	446,399	58,070	143,609	7,917	7,917	135,692	9,983	17,341	(1)	(1)	19,750
30	\$1,500 under \$2,000.....	3,606,142	317,030	358,964	213,193	97,152	81,525	556,658	35,786	110,605	5,208	5,208	108,539	5,010	21,858	8,074	34,699	73,988
31	\$2,000 under \$2,500.....	3,612,700	200,612	71,186	359,252	152,093	117,834	800,445	21,990	86,732	5,208	5,208	85,010	7,312	3,825	5,169	10,483	52,240
32	\$2,500 under \$3,000.....	3,587,201	116,349	40,084	215,703	227,381	183,296	1,234,534	12,927	59,535	5,208	5,208	58,812	7,312	3,825	5,169	10,483	52,240
33	\$3,000 under \$3,500.....	3,159,359	44,513	20,244	60,280	243,063	231,977	1,553,166	8,803	42,864	5,208	5,208	42,864	30,936	7,735	4,640	30,592	41,073
34	\$3,500 under \$4,000.....	2,606,259	21,384	8,632	23,114	59,588	322,525	2,147,199	4,984	31,280	5,208	5,208	30,936	15,303	3,266	19,080	132,524	40
35	\$4,000 under \$4,500.....	1,560,785	14,207	4,831	8,624	28,687	185,553	1,339,947	4,696	21,907	5,208	5,208	15,303	6,251	3,266	19,080	132,524	41
36	\$4,500 under \$5,000.....	1,089,571	6,213	(1)	(1)	9,995	134,109	1,013,708	4,696	21,907	5,208	5,208	15,303	6,251	3,266	19,080	132,524	41
37	\$5,000 or more.....	1,493,370	10,593	4,917	8,039	4,816	165,550	1,401,197	4,696	21,907	5,208	5,208	15,303	6,251	3,266	19,080	132,524	41
38	Total nontaxable returns...	28,135,355	2,247,717	973,088	1,195,731	985,959	1,564,861	11,007,938	383,003	817,039	27,615	27,964	789,075	205,099	62,937	54,676	60,291	294,074
39	Grand total.....	130,851,955	11,813,906	8,008,694	8,250,604	4,893,793	3,859,974	25,726,680	2,027,165	3,468,914	72,289	73,397	3,395,517	1,283,753	371,245	215,750	156,417	722,024
40	Returns under \$5,000.....	61,200,106	6,527,049	3,856,453	3,508,580	2,105,610	1,791,908	12,014,279	1,803,569	3,006,185	59,289	60,324	2,945,861	1,176,239	317,268	181,862	128,200	589,500
41	Returns \$5,000 or more.....	69,651,849	5,286,857	4,152,241	4,742,024	2,788,183	2,068,066	13,712,401	223,596	462,729	13,000	13,073	449,656	107,514	53,977	33,888	28,217	132,524

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

Table 10.—NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY MARITAL STATUS OF TAXPAYER, AND BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes		Returns of heads of household									Returns of surviving spouse				
		Number of returns	Aggregate number of exemptions	Returns with exemptions for age and/or blindness		Number of exemptions other than age or blindness	Number of returns by number of exemptions other than age or blindness					Number of returns	Aggregate number of exemptions	Returns with exemptions for age and/or blindness	
				Number of returns	Number of exemptions for age and blindness		One	Two	Three	Four or more				Number of returns	Number of exemptions other than age or blindness
		(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Taxable returns:															
1	\$600 under \$1,000.....	7,915	7,915			7,915	7,915	-	-	-	-	4,128	5,504		
2	\$1,000 under \$1,500.....	18,607	22,399			22,051	15,163	(1)	-	-	-	-	-		
3	\$1,500 under \$2,000.....	22,796	35,575			34,199	11,393	11,403	-	-	-	5,175	7,590		
4	\$2,000 under \$2,500.....	42,702	81,957			79,889	11,368	25,481	5,853	-	-	8,605	17,210		
5	\$2,500 under \$3,000.....	60,932	128,074			126,003	12,388	34,083	12,395	4,819	8,264	10,016	20,035		
6	\$3,000 under \$3,500.....	82,316	164,943			163,223	20,688	45,102	13,773	-	11,012	9,677	21,416		
7	\$3,500 under \$4,000.....	115,465	248,181			244,732	23,746	64,840	18,618	8,261	35,452	7,239	15,177	10,373	10,373
8	\$4,000 under \$4,500.....	116,440	251,814			249,059	19,275	72,035	17,558	7,572	33,040	7,918	20,651		
9	\$4,500 under \$5,000.....	122,524	260,892			257,448	18,581	79,158	19,621	5,164	21,688	(1)	9,308		
10	\$5,000 under \$6,000.....	175,574	387,249			381,393	28,602	103,952	31,322	11,698	50,921	6,549	18,961		
11	\$6,000 under \$7,000.....	86,455	201,841			199,777	9,294	49,608	20,321	7,232	30,304				
12	\$7,000 under \$8,000.....	43,080	98,564			95,810	5,162	27,248	7,914			7,917	21,342		
13	\$8,000 under \$9,000.....	20,672	49,952			49,260	(1)	13,432	5,863	7,580	33,426				
14	\$9,000 under \$10,000.....	15,170	38,264			36,544		8,612							
15	\$10,000 under \$15,000.....	22,787	53,920	3,246	3,280	50,640	3,564	13,096	4,390	1,737	7,714	2,529	6,547	623	623
16	\$15,000 under \$20,000.....	6,701	16,744	1,629	1,629	15,115	1,282	3,468	1,358	593	2,823	869	2,330	103	103
17	\$20,000 under \$25,000.....	4,439	10,468	1,071	1,071	9,397	1,073	2,363	588	415	1,834	346	933	35	35
18	\$25,000 under \$50,000.....	5,591	14,038	1,736	1,736	12,302	1,317	2,676	1,075	523	2,408	626	1,743	69	69
19	\$50,000 under \$100,000.....	1,763	4,487	451	455	4,032	409	640	596	118	555	174	564	30	30
20	\$100,000 under \$150,000.....	224	541	90	90	451	100	60	40	24	111	17	55	-	-
21	\$150,000 under \$200,000.....	62	156	19	19	137	16	28	12	6	29	8	20	1	1
22	\$200,000 under \$500,000.....	89	219	35	35	184	32	36	14	7	38	12	26	3	3
23	\$500,000 under \$1,000,000.....	17	53	6	6	47	5	4	2	6	28	11	29	10	10
24	\$1,000,000 or more.....	2	3	-	-	3	1	1	-	-	-	3	6	3	3
25	Total taxable returns.....	972,323	2,078,249	37,912	38,638	2,039,611	194,485	560,770	161,313	55,755	239,647	75,607	169,447	11,250	11,250
26	Nontaxable returns:														
	No adjusted gross income.....	(1)	(1)	-	-	(1)	(1)	(1)	-	-	-	(1)	(1)	-	-
27	Under \$600.....	16,881	24,138			23,794	12,738	(1)	(1)	-	6,549	13,449	(1)	(1)	(1)
28	\$600 under \$1,000.....	15,515	33,788			31,717	6,210	4,824	(1)	-	11,023	21,356	4,137	4,137	4,137
29	\$1,000 under \$1,500.....	22,744	55,134			53,059		11,029	6,200	-	12,749	28,257	6,891	6,891	6,891
30	\$1,500 under \$2,000.....	14,462	42,345			38,901			6,537	-	5,510	14,120			
31	\$2,000 under \$2,500.....	12,432	40,021			35,548			4,133	-		10,701			
32	\$2,500 under \$3,000.....	6,193	25,805	12,441	12,785	25,461	8,299	7,995	(1)	20,665	94,709	7,914	4,861	5,207	5,207
33	\$3,000 under \$3,500.....					15,153						6,537			
34	\$3,500 under \$4,000.....					7,914						(1)			
35	\$4,000 under \$4,500.....	7,640	31,115			8,014									
36	\$4,500 under \$5,000.....														
37	\$5,000 or more.....														
38	Total nontaxable returns.....	96,558	253,383	12,441	12,785	240,598	27,592	26,606	21,695	20,665	94,709	44,133	105,160	17,267	17,613
39	Grand total.....	1,068,881	2,331,632	50,353	51,423	2,280,209	222,077	587,376	183,008	76,420	334,356	119,740	274,607	28,517	28,863
40	Returns under \$5,000.....	685,499	1,452,933	29,294	29,982	1,422,951	168,075	361,774	109,513	46,137	202,789	100,643	221,979	26,225	26,571
41	Returns \$5,000 or more.....	383,382	878,699	21,059	21,441	857,258	54,002	225,602	73,495	30,283	131,567	19,097	52,628	2,292	2,292

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

Table 10.—NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY MARITAL STATUS OF TAXPAYER, AND BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes		Returns of surviving spouse—Continued						Returns of single persons not head of household or surviving spouse									
		Number of exemptions other than age or blindness	Number of returns by number of exemptions other than age or blindness					Number of returns	Aggregate number of exemptions	Returns with exemptions for age and/or blindness		Number of exemptions other than age or blindness	Number of returns by number of exemptions other than age or blindness				
			One	Two	Three	Four or more				Number of returns	Number of exemptions for age and blindness		One	Two	Three	Four or more	
						Number of returns	Number of exemptions other than age or blindness									Number of returns	Number of exemptions other than age or blindness
		(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
Taxable returns:																	
1	\$600 under \$1,000.....	4,816						1,261,907	1,261,907	-	-	1,261,907	1,261,907	-	-	-	1
2	\$1,000 under \$1,500.....							2,504,648	2,116,234	37,032	37,032	2,079,202	1,930,594	74,554	-	-	2
3	\$1,500 under \$2,000.....							1,723,143	2,028,185	118,293	118,293	1,909,892	1,536,394	186,749	-	-	3
4	\$2,000 under \$2,500.....							1,687,239	2,217,363	115,586	115,932	2,101,431	1,370,298	219,690	97,251	-	4
5	\$2,500 under \$3,000.....	19,313	24,830	25,515	13,087	7,580	31,700	1,544,208	2,070,256	99,049	100,081	1,970,175	1,248,503	188,469	84,210	23,026	92,104
6	\$3,000 under \$3,500.....	19,001						1,420,169	1,955,809	84,603	84,603	1,871,206	1,123,311	180,483	84,237	32,138	134,218
7	\$3,500 under \$4,000.....	14,145						1,205,773	1,641,704	75,636	76,673	1,565,031	975,439	141,794	56,744	31,796	135,772
8	\$4,000 under \$4,500.....	18,927						1,004,444	1,409,470	66,095	66,474	1,342,996	798,714	118,142	57,987	29,601	134,037
9	\$4,500 under \$5,000.....	9,308						745,180	1,033,116	57,278	57,278	975,838	605,123	86,408	29,067	24,582	110,698
10	\$5,000 under \$6,000.....	18,269						812,630	1,113,939	69,384	69,729	1,044,210	669,715	91,770	27,734	23,411	107,753
11	\$6,000 under \$7,000.....	9,290						367,035	500,259	40,793	41,135	459,124	310,183	36,493	12,748	7,611	37,711
12	\$7,000 under \$8,000.....	6,204						183,038	252,402	25,605	25,952	226,450	155,819	18,604	5,859		11
13	\$8,000 under \$9,000.....	4,816						97,447	143,991	15,550	15,550	128,441	80,562	10,345	4,828	7,607	41,100
14	\$9,000 under \$10,000.....	(1)						62,330	93,248	15,649	15,993	77,255	53,676	5,515			13
15	\$10,000 under \$15,000.....	5,924	590	935	658	346	1,490	105,464	156,709	33,024	33,645	123,064	93,624	7,751	2,944	1,145	5,106
16	\$15,000 under \$20,000.....	2,227	138	279	347	105	490	36,128	56,969	15,084	15,394	41,575	32,693	2,254	559	622	2,697
17	\$20,000 under \$25,000.....	898	34	174	70	68	306	16,864	28,125	7,540	7,607	20,518	14,675	1,353	384	-	1,781
18	\$25,000 under \$50,000.....	1,674	69	278	174	105	527	25,815	44,128	13,695	13,934	30,194	22,967	1,631	973	244	1,046
19	\$50,000 under \$100,000.....	534	24	49	52	49	256	7,445	13,047	4,273	4,353	8,694	6,698	500	118	129	642
20	\$100,000 under \$150,000.....	55	-	7	3	7	32	1,518	2,731	931	951	1,780	1,358	118	17	25	135
21	\$150,000 under \$200,000.....	19	1	4	2	1	4	483	889	345	351	538	445	24	12	2	9
22	\$200,000 under \$500,000.....	23	4	6	1	1	4	573	1,079	396	405	674	512	39	13	9	45
23	\$500,000 under \$1,000,000.....	19	8	2	-	1	7	86	156	55	57	99	78	4	3	1	4
24	\$1,000,000 or more.....	3	3	-	-	-	-	41	70	26	26	44	39	1	1	-	-
25	Total taxable returns.....	158,197	25,701	27,249	14,394	8,263	34,816	14,313,608	18,141,786	895,922	901,448	17,240,338	12,292,827	1,372,691	465,757	182,333	804,858
26	Nontaxable returns:																
	No adjusted gross income.....	(1)	(1)	(1)	-	-	-	125,194	185,206	33,986	34,676	150,530	109,564	10,086	(1)	(1)	10,402
27	Under \$600.....	12,091	4,180	(1)				2,156,097	2,102,101	178,527	179,000	3,313,301	3,060,834	71,055	23,032	11,176	61,281
28	\$600 under \$1,000.....	17,219	5,859	4,132				899,042	1,418,882	215,413	216,100	1,202,782	693,635	137,485	47,487	20,435	91,716
29	\$1,000 under \$1,500.....	21,366	6,890	4,136				670,568	1,476,825	318,476	319,165	1,157,660	355,954	193,651	87,478	33,485	151,970
30	\$1,500 under \$2,000.....	12,050						322,667	885,322	118,174	122,304	763,018	118,166	32,724	129,188	42,589	191,840
31	\$2,000 under \$2,500.....	9,321						140,447	428,070	62,030	63,404	364,666	64,824	6,198	16,179	53,246	238,909
32	\$2,500 under \$3,000.....	6,192						81,043	279,478	29,631	30,667	248,811	29,634	5,168	5,512	40,729	192,305
33	\$3,000 under \$3,500.....	6,537	(1)	(1)				34,942	143,579	11,400	12,777	130,802	10,368			19,409	108,036
34	\$3,500 under \$4,000.....							17,716	77,711	5,851	6,883	70,828	5,851			10,145	60,849
35	\$4,000 under \$4,500.....	(1)						6,575	31,043	(1)	(1)	28,251	(1)	5,650	3,519		35
36	\$4,500 under \$5,000.....							6,193	25,805			24,085				8,601	57,454
37	\$5,000 or more.....							8,272	25,445	4,841	4,841	20,604	5,647				37
38	Total nontaxable returns.....	87,547	20,364	13,093	5,849	4,827	23,450	5,468,756	8,470,557	982,151	995,229	7,475,328	4,448,985	462,017	315,859	241,895	1,154,732
39	Grand total.....	245,744	46,065	40,342	20,243	13,090	58,266	19,782,364	26,612,343	1,878,073	1,896,677	24,715,666	16,741,812	1,834,708	781,616	424,228	1,959,590
40	Returns under \$5,000.....	195,408	42,750	33,442	16,520	7,931	36,214	18,057,195	24,179,156	1,630,882	1,646,754	22,532,402	15,293,121	1,657,474	725,282	381,318	1,748,487
41	Returns \$5,000 or more.....	50,336	3,315	6,900	3,723	5,159	22,052	1,725,169	2,433,187	247,191	249,923	2,183,264	1,448,691	177,234	56,334	42,910	211,103

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

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

Table 11.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes		Total number of returns with gain or loss from sales of capital assets	Returns with net loss from sales of capital assets								Returns with net gain from sales of capital assets						
			Number of returns	Net loss from sales of capital assets after statutory limitation (deducted from gross income) (Thousand dollars)	Net loss from sales of capital assets before statutory limitation (Thousand dollars)	Short-term (after carryover)		Long-term		Capital loss carryover from 1952-56 (Thousand dollars)	Total						
						Net short-term capital gain (Thousand dollars)	Net short-term capital loss (Thousand dollars)	Net long-term capital gain (100%) (Thousand dollars)	Net long-term capital loss (100%) (Thousand dollars)		Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short-term (after carryover)		Long-term		Capital loss carryover from 1952-56 (Thousand dollars)
													Net short-term capital gain (Thousand dollars)	Net short-term capital loss (Thousand dollars)	Net long-term capital gain (100%) (Thousand dollars)	Net long-term capital loss (100%) (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Taxable returns:																	
1	\$600 under \$1,000.....	18,327	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	15,564	3,820	27	36	7,628	-	-
2	\$1,000 under \$1,500.....	42,885	7,595	3,190	8,840	-	2,014	43	6,869	1,118	35,290	13,388	245	555	26,845	-	-
3	\$1,500 under \$2,000.....	72,994	12,457	5,540	14,386	62	6,579	181	8,050	3,773	60,537	27,392	416	419	54,372	-	-
4	\$2,000 under \$2,500.....	99,934	22,510	13,133	32,196	43	15,686	1,368	17,921	11,305	77,424	36,599	1,465	1,471	71,851	57	-
5	\$2,500 under \$3,000.....	111,298	24,257	14,660	25,119	-	5,477	509	20,151	2,712	87,041	46,095	1,965	4	88,631	185	-
6	\$3,000 under \$3,500.....	126,582	28,388	16,800	50,460	930	22,056	8	29,342	17,783	98,194	52,135	2,782	693	99,400	-	5
7	\$3,500 under \$4,000.....	146,227	34,920	20,139	35,778	109	17,354	2,492	21,025	8,652	111,307	68,479	2,498	2,346	134,392	41	-
8	\$4,000 under \$4,500.....	150,451	37,798	19,947	50,971	186	25,110	1,991	28,038	15,546	112,653	61,353	4,354	1,241	115,361	62	-
9	\$4,500 under \$5,000.....	173,195	41,187	21,053	44,865	210	16,430	520	29,165	13,136	132,008	73,276	3,491	2,043	141,611	-	909
10	\$5,000 under \$6,000.....	296,136	84,056	46,636	107,833	1,935	71,543	12,493	50,718	54,442	212,080	144,637	3,588	3,855	285,993	19	1,173
11	\$6,000 under \$7,000.....	264,393	67,344	41,505	161,442	319	105,249	3,425	59,937	75,531	197,049	144,180	7,366	1,879	278,783	1,637	1,134
12	\$7,000 under \$8,000.....	242,405	71,730	42,597	101,635	2,216	41,933	4,177	66,095	29,173	170,675	115,311	7,975	11,907	226,822	122	5,061
13	\$8,000 under \$9,000.....	176,310	47,874	26,776	55,619	708	20,964	3,228	38,591	8,579	128,436	109,099	3,217	2,893	214,660	-	444
14	\$9,000 under \$10,000.....	152,706	46,348	26,106	54,260	405	23,770	1,003	31,898	20,471	106,358	122,352	6,286	1,885	234,860	424	-
15	\$10,000 under \$15,000.....	449,250	135,441	83,277	261,865	2,983	136,932	10,445	138,361	103,145	313,809	406,966	18,748	24,053	802,383	945	6,578
16	\$15,000 under \$20,000.....	210,686	71,940	49,301	184,433	1,942	112,992	8,254	81,637	82,098	138,746	264,519	12,289	14,878	521,173	915	4,976
17	\$20,000 under \$25,000.....	119,827	39,140	28,224	93,898	1,598	56,823	6,157	44,830	41,862	80,687	201,428	11,166	13,878	395,306	452	3,131
18	\$25,000 under \$50,000.....	218,799	78,362	59,528	218,059	3,745	136,281	23,953	109,476	89,753	140,437	498,628	19,012	39,056	999,891	804	7,300
19	\$50,000 under \$100,000.....	71,437	23,499	19,446	104,434	1,506	64,751	14,723	55,912	41,804	47,938	449,862	12,961	35,784	910,935	676	5,986
20	\$100,000 under \$150,000.....	11,962	3,049	2,634	21,818	556	15,663	3,428	10,139	9,988	8,913	214,648	12,920	10,715	415,325	575	2,429
21	\$150,000 under \$200,000.....	3,587	881	760	8,854	186	4,745	1,202	5,497	2,464	2,706	117,911	1,476	7,472	240,395	27	1,163
22	\$200,000 under \$500,000.....	3,689	776	689	14,508	115	9,295	2,663	7,991	7,009	2,913	266,283	2,578	9,217	536,832	102	1,400
23	\$500,000 under \$1,000,000.....	544	80	76	1,349	3	635	57	774	494	464	150,480	609	4,345	304,136	24	665
24	\$1,000,000 or more.....	206	42	40	2,863	53	1,642	245	1,519	1,603	164	132,431	207	2,559	267,026	10	533
25	Total taxable returns.....	3,163,830	882,437	543,650	1,657,651	19,832	914,541	102,565	865,507	642,574	2,281,393	3,721,272	137,641	193,184	7,374,611	7,077	42,882
Nontaxable returns:																	
26	No adjusted gross income.....	88,179	29,075	20,638	66,472	21	36,432	2,641	32,702	30,394	59,104	79,795	4,477	3,696	154,350	9	4,318
27	Under \$600.....	96,800	23,483	13,288	39,942	7	20,021	309	20,237	11,091	73,317	23,284	1,244	1,496	45,582	-	-
28	\$600 under \$1,000.....	86,025	13,485	9,043	31,774	-	6,023	42	25,793	4,809	72,540	26,745	775	295	52,277	19	180
29	\$1,000 under \$1,500.....	130,017	16,976	9,053	18,820	59	10,571	616	8,924	8,623	113,041	50,085	1,831	2,599	99,109	-	-
30	\$1,500 under \$2,000.....	118,584	17,615	10,785	33,640	406	15,619	1,535	19,962	13,749	100,969	50,125	2,677	8,336	103,332	51	39
31	\$2,000 under \$2,500.....	89,550	14,177	8,750	31,370	93	19,029	319	12,753	13,837	75,373	39,971	2,189	1,074	76,646	5	177
32	\$2,500 under \$3,000.....	79,230	10,442	5,410	30,049	9	18,676	33	11,415	17,362	68,788	50,501	1,432	118	98,266	5	-
33	\$3,000 under \$3,500.....	48,118	9,040	5,829	18,739	-	14,813	2,913	6,839	12,756	39,078	20,299	215	244	40,414	-	-
34	\$3,500 under \$4,000.....	31,105	9,312	6,514	13,490	-	5,314	75	8,251	3,371	21,793	12,957	253	4,304	29,716	-	4,254
35	\$4,000 under \$4,500.....	17,338	6,248	5,302	13,247	-	4,267	-	8,980	3,314	11,090	8,845	-	713	18,403	-	-
36	\$4,500 under \$5,000.....	9,332	5,918	4,433	81,672	797	69,243	6,701	19,927	44,237	6,220	3,535	-	-	7,070	-	-
37	\$5,000 or more.....	16,664									13,858	40,814	1,229	2,098	81,376	53	423
38	Total nontaxable returns.....	810,942	155,771	99,045	379,215	1,392	220,008	15,184	175,783	163,543	655,171	406,956	16,322	24,973	806,541	142	9,391
39	Grand total.....	3,974,772	1,038,208	642,695	2,036,866	21,224	1,134,549	117,749	1,041,290	806,117	2,936,564	4,128,228	153,963	218,157	8,181,152	7,219	52,273
40	Returns under \$5,000.....	1,736,171	364,840	213,105	584,698	2,888	284,042	18,583	322,127	195,873	1,371,331	748,679	32,336	31,683	1,465,256	434	9,877
41	Returns \$5,000 or more.....	2,238,601	673,368	429,590	1,452,168	18,336	850,507	99,166	719,163	610,244	1,565,233	3,379,549	121,627	186,474	6,715,896	6,785	42,396

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

Table 11.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes		Returns with net gain from sales of capital assets—Continued													
		Returns with normal tax and surtax							Returns with alternative tax						
		Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short-term (after carryover)		Long-term		Capital loss carryover from 1952-56 (Thousand dollars)	Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short-term (after carryover)		Net long-term capital gain (100%) (Thousand dollars)	Capital loss carryover from 1952-56 (Thousand dollars)	Net long-term capital gain in excess of net short-term capital loss (Thousand dollars)
				Net short-term capital gain (Thousand dollars)	Net short-term capital loss (Thousand dollars)	Net long-term capital gain (100%) (Thousand dollars)	Net long-term capital loss (100%) (Thousand dollars)				Net short-term capital gain (Thousand dollars)	Net short-term capital loss (Thousand dollars)			
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Taxable returns:															
1	\$600 under \$1,000.....	15,564	3,820	27	36	7,628	-	-							
2	\$1,000 under \$1,500.....	35,290	13,388	245	555	26,845	-	-							
3	\$1,500 under \$2,000.....	60,537	27,392	416	419	54,372	-	-							
4	\$2,000 under \$2,500.....	77,424	36,599	1,465	1,471	71,851	57	-							
5	\$2,500 under \$3,000.....	87,041	46,095	1,965	4	88,631	185	-							
6	\$3,000 under \$3,500.....	98,194	52,135	2,782	693	99,400	-	-							
7	\$3,500 under \$4,000.....	111,307	68,479	2,498	2,346	134,392	41	-							
8	\$4,000 under \$4,500.....	112,653	61,353	4,354	1,241	115,361	62	-							
9	\$4,500 under \$5,000.....	132,008	73,276	3,491	2,043	141,611	-	909							
10	\$5,000 under \$6,000.....	212,080	144,637	3,588	3,855	285,993	19	1,173							
11	\$6,000 under \$7,000.....	197,049	144,180	7,366	1,879	278,783	1,637	1,134							
12	\$7,000 under \$8,000.....	170,675	115,311	7,975	11,907	226,822	122	5,061							
13	\$8,000 under \$9,000.....	128,436	109,099	3,217	2,893	214,660	-	444							
14	\$9,000 under \$10,000.....	106,358	122,352	6,286	1,885	234,860	424	-							
15	\$10,000 under \$15,000.....	313,809	406,966	18,748	24,053	802,383	945	6,578							
16	\$15,000 under \$20,000.....	138,675	264,500	12,289	14,878	521,134	915	4,976	(1)	(1)	-	(1)	-	(1)	
17	\$20,000 under \$25,000.....	78,708	197,978	11,109	13,875	388,517	452	3,131	1,979	3,450	57	3	6,789	-	6,786
18	\$25,000 under \$50,000.....	119,379	429,640	17,640	33,668	859,271	804	6,039	21,058	68,988	1,372	5,388	140,620	1,261	135,232
19	\$50,000 under \$100,000.....	9,135	142,219	6,291	9,630	282,834	676	1,246	38,803	367,643	6,670	26,154	628,101	4,740	601,947
20	\$100,000 under \$150,000.....	443	22,187	10,474	1,022	25,604	575	42	8,470	192,461	2,446	9,693	389,721	2,387	380,029
21	\$150,000 under \$200,000.....	119	6,535	397	303	12,632	27	97	2,587	111,376	1,079	7,169	227,763	1,066	220,594
22	\$200,000 under \$500,000.....	81	8,400	623	336	16,094	102	46	2,832	257,883	1,955	8,881	520,738	1,354	511,857
23	\$500,000 under \$1,000,000.....	12	3,498	36	293	7,266	24	-	452	146,982	573	4,052	296,870	665	292,818
24	\$1,000,000 or more.....	3	23	21	-	24	10	-	161	132,408	186	2,559	267,002	533	264,443
25	Total taxable returns.....	2,204,980	2,500,062	123,303	129,285	4,896,968	7,077	30,876	76,413	1,221,210	14,338	63,899	2,477,643	12,006	2,413,745
26	Returns under \$5,000.....	730,018	382,537	17,243	8,808	740,091	345	909	-	-	-	-	-	-	-
27	Returns \$5,000 or more.....	1,474,962	2,117,525	106,060	120,477	4,156,877	6,732	29,967	76,413	1,221,210	14,338	63,899	2,477,643	12,006	2,413,745

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

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

INDIVIDUAL INCOME TAX RETURNS FOR 1957

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Table 12.—RETURNS WITH SELF-EMPLOYMENT TAX—ADJUSTED GROSS INCOME AND SELF-EMPLOYMENT TAX, BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes		Returns with self-employment tax			Returns with self-employment tax but without income tax		
		Number of returns	Adjusted gross income	Self-employment tax	Number of returns	Adjusted gross income	Self-employment tax
			(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)
		(1)	(2)	(3)	(4)	(5)	(6)
1	No adjusted gross income.....	85,265	¹ 152,664	4,265	85,265	¹ 152,664	4,265
2	Under \$600.....	242,324	105,226	5,882	242,324	105,226	5,882
3	\$600 under \$1,000.....	439,854	350,992	12,032	365,304	289,467	9,984
4	\$1,000 under \$1,500.....	656,226	813,925	24,280	512,151	626,328	18,757
5	\$1,500 under \$2,000.....	561,968	985,839	27,731	348,511	613,363	17,165
6	\$2,000 under \$2,500.....	548,657	1,234,958	33,511	249,471	562,155	15,453
7	\$2,500 under \$3,000.....	512,009	1,406,681	37,247	189,468	516,135	13,627
8	\$3,000 under \$3,500.....	489,977	1,588,856	42,020	140,987	454,095	12,410
9	\$3,500 under \$4,000.....	423,924	1,587,916	40,702	76,777	287,988	7,573
10	\$4,000 under \$4,500.....	394,635	1,676,153	41,468	36,547	155,508	4,144
11	\$4,500 under \$5,000.....	364,126	1,726,952	38,430	24,967	116,987	2,801
12	\$5,000 under \$6,000.....	513,315	2,801,341	54,446	21,243	113,020	2,397
13	\$6,000 under \$7,000.....	373,103	2,417,160	41,848			
14	\$7,000 under \$8,000.....	263,365	1,968,665	31,191			
15	\$8,000 under \$9,000.....	196,276	1,663,909	24,015			
16	\$9,000 under \$10,000.....	159,358	1,511,060	19,159	3,516	28,333	390
17	\$10,000 under \$15,000.....	391,882	4,724,199	51,323			
18	\$15,000 under \$20,000.....	160,734	2,761,951	21,950			
19	\$20,000 under \$25,000.....	77,347	1,724,966	10,582			
20	\$25,000 under \$50,000.....	106,764	3,553,640	14,778			
21	\$50,000 under \$100,000.....	25,597	1,653,991	3,554	25	1,593	3
22	\$100,000 under \$150,000.....	3,615	428,410	499	15	1,722	1
23	\$150,000 under \$200,000.....	909	155,222	121	6	979	1
24	\$200,000 under \$500,000.....	861	236,924	114	2	737	(²)
25	\$500,000 under \$1,000,000.....	94	63,194	12	2	1,509	(²)
26	\$1,000,000 or more.....	41	82,329	5	2	3,793	(²)
27	Total.....	6,992,226	³ 37,071,795	581,165	2,296,583	³ 3,726,274	114,853

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

¹Adjusted gross deficit.²Less than \$500.³Adjusted gross income less adjusted gross deficit.

INDIVIDUAL INCOME TAX RETURNS FOR 1957

Table 13.—RETURNS WITH SELF-EMPLOYMENT TAX—ADJUSTED GROSS INCOME AND SELF-EMPLOYMENT TAX, BY STATES AND TERRITORIES

[Taxable and nontaxable returns]

States and Territories		Number of returns with self- employment tax	Adjusted gross income less deficit (Thousand dollars)	Self- employment tax (Thousand dollars)	
		(1)	(2)	(3)	
1	Alabama.....	85,254	383,383	5,951	1
2	Alaska.....	3,937	29,797	366	2
3	Arizona.....	35,411	218,459	3,185	3
4	Arkansas.....	77,546	269,058	5,143	4
5	California.....	515,291	3,843,896	50,716	5
6	Colorado.....	80,817	435,891	6,636	6
7	Connecticut.....	76,505	508,187	7,276	7
8	Delaware.....	14,542	81,416	1,173	8
9	District of Columbia.....	15,298	119,459	1,120	9
10	Florida.....	153,857	917,179	12,733	10
11	Georgia.....	111,564	526,741	8,228	11
12	Hawaii.....	15,857	103,073	1,397	12
13	Idaho.....	47,477	210,829	3,802	13
14	Illinois.....	417,712	2,536,374	38,276	14
15	Indiana.....	200,086	952,388	16,482	15
16	Iowa.....	268,717	1,037,185	21,967	16
17	Kansas.....	142,780	580,328	10,503	17
18	Kentucky.....	156,352	587,614	10,156	18
19	Louisiana.....	84,615	471,805	6,741	19
20	Maine.....	37,113	157,782	2,660	20
21	Maryland.....	90,868	570,703	8,478	21
22	Massachusetts.....	140,835	822,006	12,580	22
23	Michigan.....	252,920	1,541,892	22,667	23
24	Minnesota.....	228,742	881,505	17,666	24
25	Mississippi.....	71,558	245,367	4,592	25
26	Missouri.....	227,662	952,799	17,069	26
27	Montana.....	47,084	247,612	4,046	27
28	Nebraska.....	130,313	463,275	9,414	28
29	Nevada.....	10,118	79,494	956	29
30	New Hampshire.....	22,657	115,072	1,570	30
31	New Jersey.....	188,105	1,347,209	18,173	31
32	New Mexico.....	28,191	169,253	2,598	32
33	New York.....	576,686	3,945,358	55,652	33
34	North Carolina.....	185,098	601,441	11,323	34
35	North Dakota.....	75,585	263,937	5,736	35
36	Ohio.....	330,882	1,937,491	28,912	36
37	Oklahoma.....	114,118	492,485	8,173	37
38	Oregon.....	83,127	460,302	7,123	38
39	Pennsylvania.....	355,616	2,084,977	31,583	39
40	Rhode Island.....	24,548	126,354	1,955	40
41	South Carolina.....	70,670	236,579	4,367	41
42	South Dakota.....	74,724	235,896	5,516	42
43	Tennessee.....	136,408	516,720	8,250	43
44	Texas.....	382,467	2,029,603	29,826	44
45	Utah.....	32,605	175,996	2,836	45
46	Vermont.....	20,843	81,422	1,589	46
47	Virginia.....	122,500	529,267	8,330	47
48	Washington.....	115,855	732,602	11,039	48
49	West Virginia.....	52,554	247,492	3,848	49
50	Wisconsin.....	227,732	1,021,748	17,933	50
51	Wyoming.....	19,493	113,234	1,750	51
52	Other areas ¹	6,162	25,724	592	52
53	Total.....	6,987,457	37,239,211	580,653	53

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

¹Consists of returns with addresses outside the United States, Alaska, and Hawaii.²Adjusted gross deficit exceeded adjusted gross income.

INDIVIDUAL INCOME TAX RETURNS FOR 1957

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Table 14.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY STATES AND TERRITORIES

[Taxable and nontaxable returns]											
States and Territories	Number of returns	Salaries and wages (net) (Thousand dollars)	Dividends (after exclusions) (Thousand dollars)	Interest received (Thousand dollars)	Combined business net profit and loss (Thousand dollars)	Combined partnership net profit and loss (Thousand dollars)	Combined net gain and loss from sales of capital assets (Thousand dollars)	Combined rents and royalties net income and loss (Thousand dollars)	Adjusted gross income less deficit (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1 Alabama.....	797,638	2,768,315	47,972	21,903	185,502	101,401	27,498	34,279	3,216,964	1,458,883	323,363
2 Alaska.....	49,789	260,411	2,187	2,002	12,667	9,320	816	1,920	290,254	174,140	38,312
3 Arizona.....	344,657	1,296,215	38,587	20,642	98,116	63,723	33,617	28,634	1,598,086	799,466	183,156
4 Arkansas.....	437,599	1,116,350	24,319	11,578	146,674	64,055	12,501	29,395	1,423,375	606,904	133,857
5 California, total.....	5,361,993	22,832,012	919,431	492,931	2,055,593	1,062,357	490,922	448,555	28,559,931	15,948,112	3,650,876
6 Los Angeles standard metropolitan area.....	2,440,811	11,081,078	407,719	240,426	888,715	436,584	244,696	229,722	13,577,718	7,659,697	1,777,124
7 San Francisco—Oakland standard metropolitan area.....	1,041,239	4,663,871	284,337	89,357	347,798	258,436	86,663	88,876	5,916,787	3,510,601	809,425
8 Remainder of state.....	1,879,943	7,087,063	227,375	163,148	819,080	367,337	159,563	129,957	9,065,426	4,777,814	1,064,327
9 Colorado.....	575,065	2,021,229	75,342	40,769	213,793	93,291	54,272	50,356	2,579,683	1,353,594	308,411
10 Connecticut.....	953,721	4,194,817	283,306	8,053	311,800	129,612	56,716	35,491	5,151,011	3,078,976	727,089
11 Delaware.....	153,896	675,053	125,137	8,961	41,888	17,680	8,298	11,544	895,720	542,027	164,399
12 District of Columbia.....	337,129	1,280,561	79,531	30,687	46,307	35,529	18,528	19,081	1,556,075	907,224	213,070
13 Florida.....	1,377,490	4,494,809	319,493	123,042	473,560	200,707	191,097	91,577	6,056,183	3,013,809	712,895
14 Georgia.....	1,006,981	3,361,393	95,013	26,443	274,405	133,146	36,653	53,292	4,011,521	1,855,486	419,306
15 Hawaii.....	212,520	749,068	26,169	8,345	63,366	19,817	8,626	8,626	897,985	457,678	101,430
16 Idaho.....	213,015	599,121	30,625	16,792	167,821	40,084	15,268	148,772	849,284	381,825	83,035
17 Illinois.....	3,794,017	16,294,103	595,405	195,626	1,421,160	688,520	248,364	233,856	19,923,139	11,596,793	2,695,317
18 Indiana.....	1,347,965	6,037,405	126,954	62,128	573,629	209,988	66,880	86,252	7,252,595	4,003,606	894,409
19 Iowa.....	953,282	2,488,622	64,621	51,604	663,353	210,929	80,648	47,885	3,654,332	1,748,381	382,461
20 Kansas.....	745,702	2,280,385	47,796	31,944	298,848	114,080	49,707	95,739	2,962,089	1,437,476	321,620
21 Kentucky.....	861,887	2,659,917	103,858	31,978	291,046	147,474	44,313	41,079	3,359,160	1,614,618	370,521
22 Louisiana.....	819,737	2,948,267	76,012	35,675	219,797	174,970	43,235	89,475	3,640,116	1,836,480	427,308
23 Maine.....	343,808	1,037,218	54,006	16,829	100,789	17,601	6,934	10,145	1,255,725	598,456	129,248
24 Maryland.....	1,177,889	4,829,486	156,101	66,072	347,543	135,829	34,389	46,984	5,685,935	3,037,384	675,769
25 Massachusetts.....	1,984,951	7,666,606	418,702	117,653	507,664	166,920	78,774	29,874	9,106,049	4,879,997	1,111,125
26 Michigan.....	2,699,377	12,086,575	337,858	156,117	872,043	447,936	108,214	107,907	14,238,093	7,966,803	1,844,636
27 Minnesota.....	1,156,436	3,797,440	128,653	62,808	536,829	184,235	77,489	63,346	4,907,244	2,455,196	550,228
28 Mississippi.....	412,648	1,128,156	16,109	11,431	124,301	57,244	16,254	26,043	1,392,740	542,733	119,481
29 Missouri.....	1,455,037	4,999,143	192,852	69,249	540,935	225,652	61,293	94,481	6,249,130	3,276,584	758,715
30 Montana.....	230,389	689,672	16,427	13,098	141,054	44,233	30,238	25,094	974,573	499,024	109,100
31 Nebraska.....	497,461	1,260,989	39,280	22,895	255,758	90,454	28,370	48,455	1,749,155	855,141	189,895
32 Nevada.....	99,205	420,904	13,798	6,035	34,223	30,924	9,288	4,767	530,165	310,389	74,276
33 New Hampshire.....	225,714	748,826	45,020	13,065	68,115	7,574	6,020	8,732	908,346	465,875	101,296
34 New Jersey.....	2,248,216	9,873,287	401,994	114,805	657,306	329,657	97,469	55,761	11,667,443	6,574,097	1,487,159
35 New Mexico.....	253,793	901,535	15,177	11,013	87,010	50,486	17,437	21,454	1,111,271	543,754	127,330
36 New York.....	6,522,596	27,327,024	1,727,830	455,495	2,083,330	1,251,917	425,168	138,316	33,893,484	18,459,750	4,434,724
37 North Carolina.....	1,240,340	3,692,992	124,344	33,364	332,886	133,828	36,821	62,403	4,467,355	1,839,034	416,596
38 North Dakota.....	205,814	400,905	6,403	10,876	179,976	36,012	12,164	16,420	673,681	294,718	63,730
39 Ohio.....	3,416,230	14,664,301	479,943	174,889	1,162,714	424,827	142,332	184,429	17,389,492	9,746,638	2,219,449
40 Oklahoma.....	705,955	2,265,574	54,656	29,564	232,083	122,458	53,921	84,877	2,871,543	1,390,013	328,978
41 Oregon.....	591,142	2,038,605	57,488	42,204	198,911	126,790	49,988	39,090	2,584,107	1,325,106	291,606
42 Pennsylvania.....	4,162,856	16,356,767	771,641	149,935	1,169,574	553,161	144,263	141,013	19,513,876	10,669,401	2,480,178
43 Rhode Island.....	320,589	1,126,321	60,542	18,244	57,453	32,213	9,823	8,700	1,334,680	708,785	164,769
44 South Carolina.....	571,904	1,785,711	33,309	17,822	123,645	53,397	15,634	25,054	2,068,449	829,890	179,898
45 South Dakota.....	224,341	441,423	6,145	10,164	163,532	26,828	19,879	14,554	693,770	293,536	63,286
46 Tennessee.....	999,391	3,159,034	81,327	37,305	234,965	169,131	28,496	46,435	3,796,296	1,714,637	389,588
47 Texas.....	2,780,837	9,809,210	260,798	133,334	888,132	477,885	251,072	366,814	12,356,351	6,473,061	1,536,437
48 Utah.....	269,233	1,002,605	18,520	14,797	88,712	54,762	11,754	16,571	1,210,617	558,103	123,060
49 Vermont.....	132,575	385,825	25,256	5,618	43,721	9,689	5,299	1,243	485,857	215,374	46,491
50 Virginia.....	1,199,797	4,227,192	154,320	42,875	271,930	134,026	38,382	60,832	4,997,439	2,450,142	542,757
51 Washington.....	969,665	3,770,636	93,927	76,473	434,136	161,395	40,456	45,039	4,665,784	2,532,039	564,834
52 West Virginia.....	593,185	2,144,416	45,151	15,248	167,792	56,447	12,961	19,778	2,491,355	1,266,944	279,447
53 Wisconsin.....	1,374,699	4,856,787	179,318	79,929	590,722	205,485	101,511	65,891	6,157,596	3,218,774	716,869
54 Wyoming.....	116,263	412,535	8,953	8,155	63,200	24,353	9,236	10,448	543,190	276,541	60,955
55 Other areas ²	97,132	323,506	37,643	6,832	319	15,355	7,917	4,011	380,569	228,622	49,447
56 Total.....	59,823,551	228,009,259	9,144,940	3,321,296	20,320,628	9,344,677	3,481,788	3,240,137	280,228,863	149,312,019	34,382,205

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

¹Net loss exceeded net income.

²Consists of returns with addresses outside United States, Alaska, and Hawaii.

³Net loss exceeded net profit.

INDIVIDUAL INCOME TAX RETURNS FOR 1957

Table 15.—ADJUSTED GROSS INCOME AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES AND TERRITORIES

[Taxable and nontaxable returns]												
Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
Alabama												
No adjusted gross income.....	6,243	18,573	-	(2)	(2)	-	5,543	15,827	-	6,619	12,257	-
Under \$1,000.....	102,139	58,682	557	4,930	3,155	48	37,707	20,948	307	79,302	43,579	334
\$1,000 under \$2,000.....	130,335	196,714	6,578	6,427	9,508	647	47,001	68,793	3,887	86,530	127,378	3,881
\$2,000 under \$3,000.....	122,107	307,260	14,790	6,753	19,105	1,244	43,617	107,401	5,089	85,071	211,474	9,317
\$3,000 under \$4,000.....	113,098	391,955	24,163	-	-	-	41,087	144,612	9,781	53,616	185,084	11,879
\$4,000 under \$5,000.....	99,482	446,378	33,041	4,442	18,884	1,802	42,064	189,502	14,505	43,587	197,000	17,083
\$5,000 under \$6,000.....	73,526	400,102	33,980	(2)	(2)	(2)	43,497	239,006	22,050	34,459	190,123	17,361
\$6,000 under \$7,000.....	52,060	336,193	33,920	6,513	42,148	4,754	27,648	177,538	17,363	17,081	109,889	11,487
\$7,000 under \$8,000.....	35,388	263,868	29,923	(2)	(2)	(2)	18,311	137,876	14,679	10,240	77,321	8,570
\$8,000 under \$9,000.....	20,735	174,931	21,192	4,687	39,588	5,760	10,450	88,586	10,252	7,180	60,814	7,634
\$9,000 under \$10,000.....	11,899	113,433	15,805	(2)	(2)	(2)	8,631	82,273	10,829	(2)	(2)	(2)
\$10,000 under \$15,000.....	19,581	228,633	33,703	5,425	65,430	10,288	12,283	144,646	20,704	7,332	87,781	13,038
\$15,000 under \$20,000.....	4,466	77,275	13,449	1,040	17,313	3,350	2,824	48,542	8,343	2,351	40,462	7,179
\$20,000 under \$25,000.....	2,465	55,546	11,195	(2)	(2)	(2)	1,154	25,362	5,056	864	19,262	3,908
\$25,000 under \$50,000.....	3,275	108,063	25,435	-	-	-	2,217	75,143	19,557	1,374	44,038	10,385
\$50,000 under \$100,000.....	720	46,807	16,777	28	1,800	651	520	34,373	12,603	243	15,459	5,332
\$100,000 under \$150,000.....	73	8,731	3,580	-	-	-	80	3,811	4,123	28	3,291	1,464
\$150,000 under \$200,000.....	26	4,307	1,984	-	-	-	9	1,533	683	6	1,050	465
\$200,000 under \$500,000.....	18	4,980	2,505	-	-	-	10	2,691	1,185	12	3,300	1,464
\$500,000 under \$1,000,000.....	2	1,679	786	-	-	-	1	549	263	1	502	233
\$1,000,000 or more.....	-	-	-	-	-	-	3	3,708	1,897	1	1,611	680
Total.....	797,638	3,216,964	323,363	49,789	3,290,254	18,312	344,657	3,598,086	183,156	437,599	3,423,375	133,857
California												
Total				Los Angeles standard metropolitan area		San Francisco-Oakland standard metropolitan area		Remainder of State				
No adjusted gross income.....	33,762	209,025	-	-	-	-	-	-	-	-	-	-
Under \$1,000.....	493,474	260,522	3,166	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	606,407	894,164	46,753	1,296,687	3,236,173	2,4,192	547,036	1,495,503	135,397	1,129,853	2,778,785	200,719
\$2,000 under \$3,000.....	551,800	1,377,702	93,947	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	609,457	2,132,211	180,122	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	678,676	3,054,887	286,320	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	616,598	3,383,448	317,358	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	508,266	3,290,012	339,770	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	359,875	2,682,730	300,393	911,735	6,353,833	616,369	397,405	2,746,245	317,864	628,411	4,275,018	454,528
\$8,000 under \$9,000.....	269,871	2,286,106	277,377	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	182,941	1,732,800	223,863	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	303,445	3,560,113	521,420	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	68,345	1,168,314	206,605	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	29,481	658,369	134,002	231,004	3,723,302	762,013	96,329	1,585,244	315,580	121,315	1,944,337	377,432
\$25,000 under \$50,000.....	38,141	1,257,187	317,480	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	9,236	608,900	215,518	-	-	-	-	-	-	-	-	-
\$100,000 under \$150,000.....	1,319	157,962	66,644	-	-	-	-	-	-	-	-	-
\$150,000 under \$200,000.....	411	69,829	30,411	-	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	405	115,580	51,731	1,385	264,410	1,4,550	469	89,795	40,584	364	67,286	31,648
\$500,000 under \$1,000,000.....	67	45,317	22,272	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	16	32,803	15,724	-	-	-	-	-	-	-	-	-
Total.....	5,361,993	32,559,931	3,650,876	2,440,811	33,577,718	1,777,124	1,041,239	35,916,787	809,425	1,879,943	39,065,426	1,064,327
Colorado				Connecticut				Delaware				District of Columbia
No adjusted gross income.....	5,626	128,481	-	(2)	(2)	-	(2)	(2)	-	(2)	(2)	-
Under \$1,000.....	72,116	37,289	598	103,054	55,908	652	17,179	9,467	100	37,272	19,730	161
\$1,000 under \$2,000.....	76,636	115,828	5,183	86,669	129,544	7,949	20,834	31,667	1,492	45,910	69,665	3,387
\$2,000 under \$3,000.....	72,683	181,167	11,502	89,258	225,268	20,609	20,526	52,008	3,841	45,345	111,534	7,652
\$3,000 under \$4,000.....	75,639	264,997	21,254	137,157	478,379	49,692	18,795	66,697	5,544	61,567	217,590	18,092
\$4,000 under \$5,000.....	73,123	328,197	29,614	134,231	604,865	62,220	16,057	73,254	5,915	45,683	204,584	22,099
\$5,000 under \$6,000.....	65,349	357,630	32,950	105,341	577,424	58,876	15,242	82,511	8,815	29,062	157,594	18,443
\$6,000 under \$7,000.....	49,449	319,395	31,673	87,233	567,108	65,616	10,576	68,585	8,272	22,855	147,308	18,693
\$7,000 under \$8,000.....	20,092	148,731	16,318	65,561	489,280	59,444	10,182	76,032	9,067	11,292	84,690	11,099
\$8,000 under \$9,000.....	20,412	171,729	21,848	41,632	350,228	45,726	6,183	52,283	6,792	6,817	57,752	8,380
\$9,000 under \$10,000.....	12,807	120,850	15,709	27,323	259,467	25,430	4,428	42,288	5,599	5,895	55,653	7,922
\$10,000 under \$15,000.....	19,245	225,881	33,241	43,881	514,441	75,721	7,303	87,640	13,592	15,870	188,004	30,315
\$15,000 under \$20,000.....	5,229	90,143	16,145	12,429	214,661	27,338	2,109	35,571	6,482	3,123	53,878	9,548
\$20,000 under \$25,000.....	2,150	47,275	9,183	6,298	139,579	27,390	1,016	22,736	4,602	1,685	37,236	7,343
\$25,000 under \$50,000.....	3,608	118,275	30,594	8,661	286,436	72,808	2,072	69,769	17,415	2,440	80,417	19,616
\$50,000 under \$100,000.....	716	46,591	16,740	2,241	147,250	52,790	431	30,631	11,222	697	45,629	15,817
\$100,000 under \$150,000.....	121	14,547	6,448	367	44,456	13,397	57	6,949	3,155	103	12,009	5,132
\$150,000 under \$200,000.....	27	4,483	2,080	113	19,123	3,004	32	5,402	2,502	33	5,571	2,566
\$200,000 under \$500,000.....	27	7,395	3,500	123	35,256	17,197	69	20,671	11,479	42	11,101	5,110
\$500,000 under \$1,000,000.....	9	6,415	3,199	15	10,892	5,967	19	14,850	8,609	2	1,161	531
\$1,000,000 or more.....	1	1,346	632	4	6,516	3,263	26	27,097	29,904	1	2,820	1,164
Total.....	575,065	32,579,683	308,411	953,721	35,151,011	727,089	153,896	3895,720	164,399	337,129	31,556,075	213,070
Florida				Georgia				Hawaii				Idaho
No adjusted gross income.....	13,646	124,980	-	9,329	113,299	-	(2)	(2)	-	(2)	(2)	-
Under \$1,000.....	165,167	89,154	710	123,970	68,079	577	27,467	13,838	176	30,878	14,075	93
\$1,000 under \$2,000.....	220,819	326,968	12,614	165,249	246,408	3,966	29,353	43,700	2,979	33,917	50,269	2,036
\$2,000 under \$3,000.....	201,204	502,737	26,464	185,542	458,553	21,529	34,956	89,719	6,553	31,623	82,089	4,595
\$3,000 under \$4,000.....	210,561	734,258	47,868	149,046	518,274	32,578	26,488	92,244	6,567	31,308	110,109	5,925
\$4,000 under \$5,000.....	168,936	759,846	57,954	116,186	522,102	33,219	30,269	135,826	12,312	27,442	124,078	8,608
\$5,000 under \$6,000.....	118,891	650,512	58,157	86,895	479,497	44,307	19,341	105,983	9,944	17,480	94,992	8,674
\$6,000 under \$7,000.....	78,615	507,097	50,371	59,275	383,534	33,616	16,922	109,536	11,271	14,699	94,603	10,023
\$7,000 under \$8,000.....	52,577	391,927	44,768	33,088	246,981	23,576	9,473	71,070	8,202	5,860	43,895	5,120
\$8,000 under \$9,000.....	47,067	399,307	48,450	21,757	185,358	23,984	-	-	-	6,893	58,735	6,667
\$9,000 under \$10,000.....	27,109	255,396	32,912	14,804	140,566	13,168	7,106	64,114	8,295	(2)	(2)	(2)
\$10,000 under \$15,000.....	40,643	480,944	69,796	24,711	290,481	41,868	6,641	79,137</				

INDIVIDUAL INCOME TAX RETURNS FOR 1957

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Table 15.—ADJUSTED GROSS INCOME AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES AND TERRITORIES—Continued

[Taxable and nontaxable returns]												
Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
Illinois				Indiana			Iowa			Kansas		
No adjusted gross income.....	23,747	147,846	-	9,557	119,352	-	17,933	121,820	-	19,365	123,529	-
Under \$1,000.....	377,851	207,298	2,460	177,794	93,608	1,210	125,179	69,542	684	102,428	53,983	421
\$1,000 under \$2,000.....	399,929	595,478	30,528	196,563	294,096	13,517	154,950	226,405	9,137	123,378	181,672	8,076
\$2,000 under \$3,000.....	387,409	973,458	74,011	166,510	415,590	27,729	145,941	364,460	21,532	95,843	234,697	12,803
\$3,000 under \$4,000.....	469,188	1,643,723	153,874	185,902	650,630	54,051	130,206	456,505	34,682	91,887	323,473	22,360
\$4,000 under \$5,000.....	519,898	2,338,975	235,205	217,724	977,355	91,766	136,211	613,047	49,397	96,363	435,447	36,433
\$5,000 under \$6,000.....	425,176	2,330,426	240,465	179,562	984,174	99,743	85,067	466,114	45,130	79,919	439,217	39,324
\$6,000 under \$7,000.....	359,052	2,326,487	258,775	145,057	939,040	106,371	60,186	389,560	40,224	49,047	318,098	31,819
\$7,000 under \$8,000.....	254,581	1,902,007	231,570	89,297	664,515	81,381	38,580	287,886	34,141	33,967	254,828	28,389
\$8,000 under \$9,000.....	178,698	1,513,685	195,354	60,245	510,082	67,368	14,540	123,258	15,123	16,026	134,626	16,652
\$9,000 under \$10,000.....	115,182	1,088,040	148,004	37,715	356,553	50,680	11,159	105,989	13,955	7,011	65,791	8,000
\$10,000 under \$15,000.....	186,790	2,184,250	329,138	55,988	650,168	99,533	21,352	252,358	37,513	18,737	220,329	32,804
\$15,000 under \$20,000.....	41,276	707,551	126,286	11,558	195,036	35,984	5,474	93,556	16,814	4,810	82,021	14,685
\$20,000 under \$25,000.....	18,267	408,350	83,827	4,624	103,102	21,129	2,197	49,396	10,244	2,603	58,894	12,612
\$25,000 under \$50,000.....	27,622	938,046	250,411	7,352	243,202	65,182	3,512	117,719	30,068	3,629	120,952	31,954
\$50,000 under \$100,000.....	7,667	503,722	185,978	2,159	132,469	48,936	696	44,415	16,493	553	36,462	13,696
\$100,000 under \$150,000.....	1,003	120,036	53,581	238	29,443	13,413	62	7,692	3,450	85	9,912	4,463
\$150,000 under \$200,000.....	310	52,977	25,560	58	9,899	4,687	22	3,975	1,869	15	2,530	1,247
\$200,000 under \$500,000.....	314	86,424	42,636	57	16,432	8,461	15	4,275	2,005	32	9,752	4,535
\$500,000 under \$1,000,000.....	44	29,618	16,223	3	1,981	1,021	-	-	-	3	1,959	874
\$1,000,000 or more.....	13	20,434	11,431	2	4,572	2,247	-	-	-	1	1,002	480
Total.....	3,794,017	19,923,139	2,695,317	1,547,965	17,252,595	894,409	953,282	13,654,332	382,461	745,702	12,962,089	321,627
Kentucky				Louisiana			Maine			Maryland		
No adjusted gross income.....	4,152	112,246	-	(2)	(2)	-	(2)	(2)	-	(2)	(2)	-
Under \$1,000.....	147,269	83,539	732	89,736	50,931	576	48,338	25,666	330	129,635	69,631	821
\$1,000 under \$2,000.....	143,114	206,291	6,950	127,609	189,620	7,668	62,239	91,544	4,910	145,036	215,312	10,841
\$2,000 under \$3,000.....	115,747	287,525	17,039	131,649	324,626	18,214	50,268	125,946	7,841	140,362	354,523	23,754
\$3,000 under \$4,000.....	116,050	405,808	31,926	112,382	392,913	25,953	58,513	206,169	15,400	164,805	577,672	48,435
\$4,000 under \$5,000.....	109,124	491,919	39,341	98,154	438,926	36,389	50,039	225,049	17,546	146,856	660,423	60,628
\$5,000 under \$6,000.....	80,069	439,383	40,494	69,950	383,526	35,607	23,266	128,130	12,375	127,839	698,451	63,001
\$6,000 under \$7,000.....	48,519	315,314	32,458	62,321	401,670	41,499	21,263	138,367	15,202	94,803	614,715	65,285
\$7,000 under \$8,000.....	37,022	274,398	30,814	39,227	294,395	33,387	7,642	57,803	7,198	66,409	495,471	56,201
\$8,000 under \$9,000.....	16,972	144,556	18,306	26,538	224,142	27,419	5,945	50,595	6,044	48,544	409,703	50,843
\$9,000 under \$10,000.....	13,950	131,190	15,973	13,373	126,224	16,343	(2)	(2)	(2)	32,271	304,475	40,465
\$10,000 under \$15,000.....	17,901	210,095	31,169	27,918	329,178	49,305	5,110	60,806	9,316	54,383	636,065	93,135
\$15,000 under \$20,000.....	4,650	79,135	13,371	7,060	120,743	22,324	2,116	36,080	6,832	10,041	171,811	30,479
\$20,000 under \$25,000.....	2,144	47,064	9,124	3,223	72,014	15,777	923	20,651	4,001	5,642	124,226	24,635
\$25,000 under \$50,000.....	3,397	112,211	27,810	5,258	175,020	47,728	1,163	38,191	9,654	6,864	229,780	58,431
\$50,000 under \$100,000.....	1,517	105,063	38,475	1,152	74,857	27,761	230	14,370	5,219	1,301	84,582	30,052
\$100,000 under \$150,000.....	235	26,403	10,832	175	20,604	9,244	27	3,115	1,080	145	17,138	7,196
\$150,000 under \$200,000.....	32	5,466	2,698	51	8,521	3,981	12	1,991	882	51	8,836	3,938
\$200,000 under \$500,000.....	22	5,393	2,693	43	11,997	6,038	3	921	500	45	11,984	5,458
\$500,000 under \$1,000,000.....	1	653	322	4	3,164	1,200	1	583	344	4	3,269	1,632
\$1,000,000 or more.....	-	-	-	1	1,827	895	-	-	-	1	1,021	539
Total.....	861,887	13,359,160	370,527	819,737	13,640,116	427,308	343,808	11,255,725	129,248	1,177,889	15,685,935	675,769
Massachusetts				Michigan			Minnesota			Mississippi		
No adjusted gross income.....	7,406	113,043	-	11,895	124,937	-	14,683	122,272	-	8,067	114,528	-
Under \$1,000.....	222,354	116,299	1,380	267,418	137,746	1,637	152,140	79,663	896	60,283	31,859	181
\$1,000 under \$2,000.....	242,403	362,932	21,621	266,642	391,002	20,241	182,067	263,034	12,902	83,161	125,758	3,021
\$2,000 under \$3,000.....	294,419	740,745	61,076	261,812	656,408	44,476	145,116	362,838	24,386	80,761	200,719	7,200
\$3,000 under \$4,000.....	263,597	922,769	82,902	291,088	1,026,455	87,872	146,767	515,224	41,664	62,420	217,327	11,380
\$4,000 under \$5,000.....	280,638	1,260,226	117,046	400,115	1,802,047	163,841	143,612	647,646	55,379	36,644	162,294	9,973
\$5,000 under \$6,000.....	221,217	1,210,171	116,509	351,328	1,920,060	189,213	121,142	663,005	58,512	29,601	162,013	13,888
\$6,000 under \$7,000.....	158,555	1,023,018	107,906	255,296	1,654,253	173,799	90,749	584,557	60,305	17,847	115,717	11,736
\$7,000 under \$8,000.....	106,719	798,159	90,696	180,650	1,349,917	158,675	52,212	389,666	43,170	11,779	88,041	10,201
\$8,000 under \$9,000.....	56,611	479,532	60,010	128,426	1,088,547	138,770	35,458	300,026	36,350	6,415	54,007	6,141
\$9,000 under \$10,000.....	30,902	292,981	38,401	88,839	841,245	113,553	22,329	211,602	27,025	4,305	41,179	4,780
\$10,000 under \$15,000.....	59,117	698,913	101,145	134,424	1,567,385	234,841	30,321	355,005	50,513	6,560	78,867	11,099
\$15,000 under \$20,000.....	17,162	294,503	50,807	27,043	460,790	82,866	9,987	153,668	26,371	1,991	33,716	5,972
\$20,000 under \$25,000.....	7,675	172,384	33,776	10,927	243,605	49,918	3,862	85,358	16,751	1,253	27,814	5,368
\$25,000 under \$50,000.....	12,340	416,911	103,810	17,942	602,892	155,673	5,549	185,717	44,836	1,257	42,024	10,146
\$50,000 under \$100,000.....	3,107	204,072	69,870	4,153	272,209	101,673	1,127	72,700	24,621	240	16,029	5,573
\$100,000 under \$150,000.....	460	54,568	22,508	949	109,075	51,316	193	22,925	9,769	56	6,859	1,286
\$150,000 under \$200,000.....	141	24,425	10,589	202	34,294	16,564	55	9,589	4,064	2	361	156
\$200,000 under \$500,000.....	111	30,078	13,391	183	52,737	27,996	55	17,034	8,076	5	1,137	618
\$500,000 under \$1,000,000.....	12	8,052	3,962	31	19,720	11,706	9	6,011	2,980	-	-	-
\$1,000,000 or more.....	5	8,354	3,720	14	32,643	20,006	3	4,248	1,658	1	1,552	762
Total.....	1,984,951	19,106,049	1,111,125	2,6								

INDIVIDUAL INCOME TAX RETURNS FOR 1957

Table 15.—ADJUSTED GROSS INCOME AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES AND TERRITORIES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
New Hampshire New Jersey New Mexico New York												
No adjusted gross income.....	(2)	(4)	-	8,396	115,515	-	5,661	16,523	-	17,996	135,828	-
Under \$1,000.....	30,845	16,327	166	219,707	111,331	1,278	33,274	17,110	191	623,525	329,665	3,794
\$1,000 under \$2,000.....	31,105	46,155	2,369	238,658	352,360	17,132	35,229	50,182	1,676	728,536	1,091,793	52,870
\$2,000 under \$3,000.....	34,180	86,345	6,812	240,664	605,491	46,481	30,917	77,627	3,598	841,595	2,108,271	150,419
\$3,000 under \$4,000.....	34,787	122,628	10,138	267,540	942,452	87,623	35,761	126,281	7,071	917,838	3,207,139	270,063
\$4,000 under \$5,000.....	33,406	151,745	13,861	311,035	1,400,122	133,965	28,916	130,454	9,905	897,692	4,031,257	369,668
\$5,000 under \$6,000.....	24,583	134,195	13,642	278,655	1,526,206	152,132	27,246	149,297	13,863	748,147	4,084,664	393,437
\$6,000 under \$7,000.....	13,259	85,130	8,823	210,430	1,363,789	146,560	15,729	102,241	9,260	502,950	3,256,451	341,136
\$7,000 under \$8,000.....	9,338	70,286	8,786	148,728	1,112,278	130,209	10,818	79,389	8,765	388,321	2,908,227	337,061
\$8,000 under \$9,000.....	5,975	53,059	6,378	97,543	828,206	104,096	10,563	89,748	11,089	228,390	1,937,667	242,865
\$9,000 under \$10,000.....												
\$10,000 under \$15,000.....	4,503	55,434	8,762	107,123	1,260,054	186,630	10,298	119,670	17,734	283,695	3,354,276	483,022
\$15,000 under \$20,000.....	1,373	23,087	3,896	28,402	486,556	85,195	1,432	24,482	4,536	77,517	1,327,194	219,243
\$20,000 under \$25,000.....	721	15,791	3,102	11,661	258,581	51,010	1,116	24,477	5,384	37,471	830,508	154,797
\$25,000 under \$50,000.....	1,039	33,997	9,119	15,846	531,927	136,047	981	32,562	8,708	57,317	1,921,861	445,544
\$50,000 under \$100,000.....	155	9,803	3,471	3,225	212,376	75,145	548	34,595	13,615	16,099	1,072,006	345,586
\$100,000 under \$150,000.....	24	2,786	1,120	401	48,255	21,493	56	7,139	4,285	2,904	349,018	135,444
\$150,000 under \$200,000.....	6	1,072	457	120	20,611	9,717	6	1,057	478	1,001	171,714	70,402
\$200,000 under \$500,000.....	4	841	394	111	30,996	14,853	7	2,148	1,082	1,085	310,663	137,188
\$500,000 under \$1,000,000.....	-	-	-	22	13,959	6,542	-	-	-	137	88,693	41,866
\$1,000,000 or more.....	-	-	-	6	10,208	4,753	-	-	-	63	127,813	58,287
Total.....	225,714	3,908,346	101,296	2,248,216	311,667,443	1,487,159	253,793	3,111,271	127,330	6,522,596	33,893,484	4,434,724
North Carolina North Dakota Ohio Oklahoma												
No adjusted gross income.....	9,757	15,688	-	5,065	10,456	-	12,797	119,652	-	8,205	111,624	-
Under \$1,000.....	186,234	102,862	694	33,403	19,355	201	340,480	180,749	2,085	106,986	56,286	415
\$1,000 under \$2,000.....	223,581	328,642	10,348	43,755	63,165	2,068	361,158	532,643	26,420	111,390	163,221	6,776
\$2,000 under \$3,000.....	242,096	603,455	27,938	32,309	80,873	4,511	336,382	845,565	61,538	97,281	238,881	11,673
\$3,000 under \$4,000.....	183,644	637,765	35,253	28,165	96,079	5,614	408,746	1,438,125	131,338	97,312	336,190	20,194
\$4,000 under \$5,000.....	131,428	589,393	40,361	24,175	110,083	9,036	484,435	2,180,352	200,420	84,320	377,760	27,128
\$5,000 under \$6,000.....	93,811	512,686	41,179	13,891	75,809	6,590	465,714	2,550,142	252,197	73,108	400,783	37,214
\$6,000 under \$7,000.....	60,878	393,915	39,028	8,535	55,362	6,029	327,252	2,122,535	232,250	45,000	289,521	31,580
\$7,000 under \$8,000.....	33,694	250,363	26,236	6,119	45,876	5,413	221,802	1,653,462	198,189	26,298	194,665	21,769
\$8,000 under \$9,000.....	23,713	200,100	24,349	4,452	39,473	5,463	150,302	1,271,773	165,940	18,394	155,263	19,656
\$9,000 under \$10,000.....	14,132	134,275	17,284									
\$10,000 under \$15,000.....	19,781	234,555	33,128	3,703	43,973	6,620	136,790	1,592,299	240,971	17,759	211,000	31,852
\$15,000 under \$20,000.....	7,611	130,405	21,286	1,052	18,044	3,241	29,359	503,336	91,890	4,593	78,404	13,954
\$20,000 under \$25,000.....	3,584	79,248	14,846	407	9,360	1,843	14,884	331,850	69,640	2,108	46,925	9,178
\$25,000 under \$50,000.....	4,982	166,666	39,937	712	22,083	5,435	22,048	736,285	195,095	4,113	136,295	35,566
\$50,000 under \$100,000.....	1,259	83,888	28,370	70	4,421	1,579	5,107	333,356	123,447	726	48,267	17,517
\$100,000 under \$150,000.....	74	8,820	3,544	-	-	-	722	86,853	38,171	455	49,500	21,858
\$150,000 under \$200,000.....	36	6,205	2,670	1	181	87	211	36,540	17,247	37	6,456	2,980
\$200,000 under \$500,000.....	38	10,344	4,337	-	-	-	202	57,437	29,000	41	10,707	4,961
\$500,000 under \$1,000,000.....	3	2,167	953	-	-	-	27	17,690	8,914	9	6,051	3,209
\$1,000,000 or more.....	4	7,289	4,855	-	-	-	10	13,473	7,929	1	3,070	1,861
Total.....	1,240,340	3,467,355	416,596	205,814	3,673,681	63,730	3,416,230	3,17,389,492	2,219,449	705,955	3,287,543	328,978
Oregon Pennsylvania Rhode Island South Carolina												
No adjusted gross income.....	8,497	13,404	-	14,250	138,651	-	(2)	(2)	-	(2)	(2)	-
Under \$1,000.....	79,447	43,652	525	431,288	227,311	2,800	35,384	18,522	205	73,991	37,551	171
\$1,000 under \$2,000.....	83,353	121,333	5,111	519,195	776,929	41,972	50,712	75,041	4,011	93,734	138,677	4,296
\$2,000 under \$3,000.....	71,511	179,451	10,674	528,974	1,320,445	101,539	51,045	126,861	9,319	114,007	285,482	12,464
\$3,000 under \$4,000.....	61,559	215,397	16,203	565,401	1,981,088	17,782	46,074	161,051	13,354	98,901	341,811	18,401
\$4,000 under \$5,000.....	79,521	357,910	30,235	605,002	2,717,520	253,252	41,981	188,322	18,760	60,089	270,155	19,582
\$5,000 under \$6,000.....	61,178	335,144	31,462	526,649	2,880,123	281,517	36,661	199,541	18,832	49,273	269,751	22,652
\$6,000 under \$7,000.....	52,938	343,401	35,784	331,590	2,146,011	238,192	24,219	155,713	17,041	27,919	180,900	17,341
\$7,000 under \$8,000.....	30,649	230,228	25,783	217,896	1,625,992	194,992	12,179	90,431	11,251	19,681	147,923	16,696
\$8,000 under \$9,000.....	22,366	189,241	23,435	139,082	1,174,024	151,197	5,766	48,398	6,271	10,032	84,859	9,803
\$9,000 under \$10,000.....	11,206	105,465	13,497	78,972	742,842	101,124	(2)	(2)	(2)	4,822	45,521	5,457
\$10,000 under \$15,000.....	18,758	220,406	32,252	126,072	1,482,581	224,054	6,468	77,817	12,131	9,181	108,310	15,271
\$15,000 under \$20,000.....	4,829	83,341	14,085	32,198	552,173	95,757	2,169	36,959	6,671	2,958	50,897	8,360
\$20,000 under \$25,000.....	2,111	44,589	8,684	15,182	337,617	7,005	1,314	29,109	5,912	1,477	32,766	5,968
\$25,000 under \$50,000.....	2,514	84,141	21,208	21,365	721,905	191,408	1,710	56,741	15,116	1,654	54,130	12,572
\$50,000 under \$100,000.....	578	38,395	13,721	7,965	532,402	196,082	433	29,500	11,065	303	19,661	6,788
\$100,000 under \$150,000.....	83	9,656	4,086	1,217	148,287	64,273	41	4,753	2,126	29	3,615	1,513
\$150,000 under \$200,000.....	24	4,035	1,666	276	47,037	22,271	20	3,408	1,567	10	1,759	827
\$200,000 under \$500,000.....	16	4,371	1,755	214	59,120	3,914	20	5,387	2,905	11	3,203	1,201
\$500,000 under \$1,000,000.....	3	2,286	932	51	35,867	16,486	8	5,708	3,151	2	1,140	535
\$1,000,000 or more.....	1	1,069	508	17	43,253	2,561	1	2,114	1,624	-	-	-
Total.....	591,142	3,258,107	291,606	4,162,856	31,513,876	2,480,178	320,589	3,134,680	164,769	571,904	3,206,449	179,898
South Dakota Tennessee Texas Utah												
No adjusted gross income.....	5,934	17,919	-	6,753	10,797	-	31,181	127,430	-	(2)	(2)	-
Under \$1,000.....	39,886	20,679	153	144,388	80,673	491	363,704	191,434	1,892	34,742	19,163	227
\$1,000 under \$2,000.....	46,619	66,730	2,406	182,487	271,461	5,521	411,020	603,057	22,465	33,581	48,861	2,700
\$2,000 under \$3,000.....	36,254	89,348	4,013	169,433	420,812	20,350	367,12					

INDIVIDUAL INCOME TAX RETURNS FOR 1957

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Table 15.—ADJUSTED GROSS INCOME AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES AND TERRITORIES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Vermont			Virginia			Washington			West Virginia		
No adjusted gross income.....	(2)	(2)	-	5,822	18,348	-	8,770	128,534	-	(2)	(2)	-
Under \$1,000.....	14,685	7,435	55	145,771	78,352	746	103,738	56,788	716	80,222	41,972	511
\$1,000 under \$2,000.....	25,967	38,801	1,831	201,900	305,031	12,301	114,181	166,666	9,096	91,395	131,336	6,295
\$2,000 under \$3,000.....	23,423	59,834	3,382	182,761	455,436	25,000	107,533	265,896	18,505	72,820	179,242	11,099
\$3,000 under \$4,000.....	24,397	84,219	6,401	172,642	601,925	42,808	110,121	387,770	30,462	62,715	221,851	16,702
\$4,000 under \$5,000.....	17,256	77,505	6,013	146,072	657,719	54,349	134,562	607,279	57,119	84,706	381,057	33,415
\$5,000 under \$6,000.....	9,073	49,879	3,973	102,065	555,570	52,880	127,495	698,084	65,797	77,347	425,224	40,165
\$6,000 under \$7,000.....	5,858	38,481	3,986	74,260	480,767	52,415	83,385	538,072	55,993	46,834	302,874	32,708
\$7,000 under \$8,000.....	4,020	30,414	3,527	56,266	421,141	48,468	55,087	409,437	46,978	27,007	200,773	23,771
\$8,000 under \$9,000.....	3,652	31,619	3,765	30,559	258,538	32,642	38,162	322,581	38,981	17,020	144,310	19,109
\$9,000 under \$10,000.....				23,034	219,163	29,266	27,060	255,224	34,236	10,353	97,411	13,616
\$10,000 under \$15,000.....	2,177	25,554	3,600	40,156	471,151	68,701	40,143	466,003	70,139	12,539	146,339	22,815
\$15,000 under \$20,000.....	649	11,066	1,913	8,806	150,888	26,029	8,394	145,002	26,961	3,489	60,119	11,384
\$20,000 under \$25,000.....	406	8,937	1,578	3,874	86,765	16,958	4,497	100,741	21,561	1,428	32,022	6,968
\$25,000 under \$50,000.....	511	16,702	3,392	4,527	146,684	35,571	5,113	167,523	45,668	2,711	89,677	24,851
\$50,000 under \$100,000.....	94	5,685	1,662	1,061	68,593	23,705	1,245	77,996	29,021	456	31,128	12,437
\$100,000 under \$150,000.....	8	945	382	133	17,069	7,512	123	15,753	6,661	18	2,137	1,039
\$150,000 under \$200,000.....	3	490	206	50	8,615	4,095	27	4,581	2,114	10	1,677	824
\$200,000 under \$500,000.....	5	1,203	567	33	8,706	4,166	27	7,565	4,235	7	1,859	1,082
\$500,000 under \$1,000,000.....	1	631	258	1	705	350	2	1,357	591	1	798	656
\$1,000,000 or more.....	-	-	-	4	12,969	4,795	-	-	-	-	-	-
Total.....	132,575	348,857	46,491	1,199,797	34,997,439	542,757	969,665	34,665,784	564,834	593,185	32,491,355	279,447
	Wisconsin			Wyoming			Other areas ⁴					
No adjusted gross income.....	6,105	13,170	-	(2)	(2)	-	(2)	(2)	-	(2)	(2)	-
Under \$1,000.....	176,291	92,774	1,153	10,085	6,046	103	17,368	9,034	59	15,845	21,485	815
\$1,000 under \$2,000.....	189,068	278,892	13,027	14,250	20,487	807	15,845	21,485	1,435	9,332	32,276	1,967
\$2,000 under \$3,000.....	177,377	448,616	32,717	14,685	36,089	1,909	14,310	34,116	1,435	9,332	32,276	1,967
\$3,000 under \$4,000.....	157,177	550,960	45,349	17,206	59,834	3,662	5,327	23,819	2,227	5,425	63,975	10,411
\$4,000 under \$5,000.....	183,846	828,769	72,828	15,373	68,042	5,961	5,327	23,819	2,227	5,425	63,975	10,411
\$5,000 under \$6,000.....	153,217	836,274	82,672	13,810	75,903	6,859	10,014	55,162	5,561	5,381	35,764	3,919
\$6,000 under \$7,000.....	120,104	777,801	84,684	7,793	50,790	5,176	5,381	35,764	3,919	5,381	35,764	3,919
\$7,000 under \$8,000.....	82,533	613,473	72,960	5,938	44,605	4,991	8,672	72,715	10,434	5,381	35,764	3,919
\$8,000 under \$9,000.....	41,626	353,535	42,682	7,449	63,228	8,835						
\$9,000 under \$10,000.....	23,719	224,462	30,793	(2)	(2)	(2)						
\$10,000 under \$15,000.....	40,040	466,817	68,319	3,886	46,162	7,038	5,425	63,975	10,411	5,381	35,764	3,919
\$15,000 under \$20,000.....	10,564	180,724	30,990	848	14,745	2,732	443	7,676	1,455	443	7,676	1,455
\$20,000 under \$25,000.....	3,910	86,795	16,755	370	7,746	1,586	296	6,399	1,300	296	6,399	1,300
\$25,000 under \$50,000.....	6,837	227,879	53,971	441	13,291	3,702	1,093	31,799	8,133	1,093	31,799	8,133
\$50,000 under \$100,000.....	1,830	117,979	36,699	97	6,230	2,429	32	2,188	680	32	2,188	680
\$100,000 under \$150,000.....	324	38,453	14,979	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 under \$200,000.....	63	10,677	4,425	2	331	175	3	499	106	3	499	106
\$200,000 under \$500,000.....	63	17,052	7,823	4	1,092	555	2	632	292	2	632	292
\$500,000 under \$1,000,000.....	4	2,410	981	1	913	361	-	-	-	-	-	-
\$1,000,000 or more.....	1	6,424	3,062	-	-	-	-	-	-	-	-	-
Total.....	1,374,699	36,157,596	716,869	116,263	354,319	60,955	97,132	380,569	49,447	-	-	-

HISTORICAL TABLES
INDIVIDUAL RETURNS, 1948-1957

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INDIVIDUAL INCOME TAX RETURNS, 1948-1957

Table 16.—NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME, AND TAX

Items	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948
Number of returns, total ¹	59,825,121	59,197,004	58,250,188	56,747,008	57,838,184	56,528,817	55,447,009	53,060,098	51,814,124	52,072,006
Returns with adjusted gross income, total.....	59,437,673	58,798,843	57,818,164	56,306,704	57,415,885	56,107,039	55,042,597	52,655,564	51,301,910	51,745,697
Taxable:										
With income tax.....	46,865,315	46,258,646	44,689,065	42,633,060	44,159,622	42,833,675	41,594,222	38,186,682	35,628,295	36,411,248
Self-employment tax only.....	-	-	-	-	1,046,907	1,033,157	1,042,575	-	-	-
Nontaxable:										
Self-employment tax only.....	2,211,318	2,443,181	2,373,745	1,135,590	-	-	-	-	-	-
Other nontaxables.....	10,331,040	10,097,016	10,755,354	12,538,054	12,209,756	12,240,257	12,405,800	14,468,882	15,673,615	15,334,449
Returns with no adjusted gross income, total ¹ ..	417,448	398,161	432,024	440,304	422,299	421,728	404,412	404,534	512,214	326,309
Taxable:										
Self-employment tax only.....	-	-	-	-	17,022	9,441	11,813	-	-	-
Nontaxable:										
Self-employment tax only.....	85,265	97,405	79,829	13,305	-	-	-	-	-	-
Other nontaxables ¹	332,183	300,756	352,195	426,999	405,277	412,287	392,599	404,534	512,214	326,309
Number of—										
Taxable returns.....	46,865,315	46,258,646	44,689,065	42,633,060	45,223,151	43,876,273	42,648,610	38,186,682	35,628,295	36,411,248
Nontaxable returns.....	12,959,806	12,938,358	13,561,123	14,113,948	12,615,033	12,652,544	12,798,399	14,873,416	16,185,829	15,660,758
Returns with itemized deductions ¹	20,155,361	18,458,563	16,891,084	15,701,595	14,426,417	12,835,776	11,581,696	10,320,298	9,691,340	8,828,927
Taxable.....	18,569,233	16,972,938	15,434,733	13,711,830	12,932,132	11,462,609	10,212,822	8,724,546	7,890,061	7,297,843
Nontaxable:										
With adjusted gross income.....	1,586,128	1,485,625	1,456,351	1,549,461	1,089,008	960,880	976,275	1,191,218	1,280,065	1,204,775
With no adjusted gross income ¹	-	-	-	440,304	405,277	412,287	392,599	404,534	512,214	326,309
Returns with standard deduction.....	39,669,760	40,738,441	41,359,104	41,045,413	43,411,767	43,693,041	43,865,313	42,739,800	42,122,784	43,243,079
Taxable.....	28,296,082	29,285,708	29,254,332	28,921,230	32,291,019	32,413,664	32,435,788	29,462,136	27,729,234	29,113,405
Nontaxable:										
With adjusted gross income.....	10,956,230	11,054,572	11,672,748	12,124,183	11,120,748	11,279,377	11,429,525	13,277,664	14,393,550	14,129,674
With no adjusted gross income.....	417,448	398,161	432,024	-	-	-	-	-	-	-
Number of returns with self-employment tax.....	6,992,226	7,350,166	6,645,661	4,211,656	4,217,492	4,059,497	4,073,811	-	-	-
Number of returns with taxable income.....	47,116,645	46,484,182	44,914,210	42,814,133	-	-	-	-	-	-
Taxable.....	46,865,315	46,258,646	44,689,065	42,633,060	-	-	-	-	-	-
Nontaxable.....	251,330	225,536	225,145	181,073	-	-	-	-	-	-
Number of returns by source of income:										
Positive income:										
Salaries and wages.....	52,596,961	51,912,814	51,255,701	49,925,305	50,873,912	49,842,862	48,538,699	46,147,211	44,167,831	45,000,595
Dividends in adjusted gross income ²	4,168,499	3,924,583	3,715,617	3,681,007	4,495,133	4,218,722	4,038,391	3,668,423	3,656,582	3,321,922
Interest received ²	7,286,314	6,715,135	6,330,784	6,124,385	5,579,720	5,196,439	4,824,056	4,410,271	4,714,567	3,963,527
Annuities and pensions:										
Life expectancy method.....	659,356	613,747	575,633	730,279	735,471	634,881	598,330	525,514	545,768	377,317
3-year method.....	261,085	209,212	192,029	-	-	-	-	-	-	-
Income from estates and trusts.....	362,324	375,008	360,155	368,806	426,823	425,669	432,106	387,298	353,347	328,386
Business profit.....	6,775,335	7,381,270	6,736,435	6,320,812	6,121,474	5,791,797	6,127,629	5,876,922	5,817,827	6,387,370
Partnership profit.....	1,606,524	1,550,819	1,687,570	1,588,046	1,649,591	1,625,320	1,692,545	1,872,550	1,971,001	1,636,218
Net gain from sales of capital assets.....	2,936,564	3,148,460	2,899,881	2,411,147	1,987,723	2,034,196	2,132,037	1,895,963	1,439,221	1,694,230
Net gain from sales of other property.....	127,417	98,875	109,983	135,062	93,741	98,738	100,765	117,067	123,254	136,132
Rents and royalties net income.....	4,097,602	4,090,501	3,986,860	3,863,618	4,061,630	3,865,368	3,835,620	3,727,762	3,606,363	3,174,410
Other sources ³	-	-	-	-	1,861,744	1,888,988	2,353,892	2,278,576	2,288,711	2,012,844
Losses:										
Business loss.....	1,474,967	1,591,397	1,508,662	1,464,726	1,281,395	1,080,870	1,047,713	988,465	896,247	820,474
Partnership loss.....	265,951	244,719	267,102	228,949	241,505	208,170	219,839	250,928	278,292	173,721
Net loss from sales of capital assets.....	1,038,208	783,596	654,121	664,084	789,370	665,727	582,413	668,038	697,010	586,123
Net loss from sales of other property.....	150,294	206,108	157,919	207,456	151,152	124,402	180,335	182,540	160,209	103,112
Rents and royalties net loss.....	1,404,920	1,319,253	1,253,080	1,143,837	1,192,880	1,054,992	977,980	899,337	873,636	821,073
Net operating loss deduction ⁴	-	-	-	34,781	38,205	29,987	30,570	-	-	-
Loss from estates and trusts.....	20,167	28,102	20,978	12,258	-	-	-	-	-	-
(Thousand dollars)										
Amount of adjusted gross income, total.....	281,308,431	268,583,814	249,429,182	230,235,855	229,863,409	216,087,449	203,097,033	179,874,478	161,373,205	164,173,861
Taxable returns.....	262,169,296	249,551,275	229,595,449	209,668,830	212,421,184	198,531,784	185,171,964	158,545,122	138,566,406	142,056,885
Nontaxable returns.....	19,139,135	19,032,539	19,833,733	20,567,025	17,442,225	17,555,665	17,925,069	21,329,356	22,806,799	22,116,976
Amount of adjusted gross deficit, total.....	987,865	859,546	898,865	1,014,480	1,155,153	797,541	760,548	726,202	799,280	657,847
Returns with only self-employment tax.....	152,664	204,316	125,110	35,900	46,003	23,425	23,912	-	-	-
Other returns.....	835,201	655,230	773,755	978,580	1,109,150	774,116	736,636	726,202	799,280	657,847
Amount of taxable income.....	149,363,077	141,532,061	128,020,111	115,331,301	-	-	-	-	-	-
Amount of tax, total.....	34,974,804	33,265,247	30,076,935	26,967,251	29,657,273	28,020,288	24,439,073	18,374,922	14,538,141	15,441,529
Income tax after credits.....	34,393,639	32,732,132	29,613,722	26,665,753	29,430,659	27,802,831	24,227,780	18,374,922	14,538,141	15,441,529
Self-employment tax.....	581,165	533,115	463,213	301,498	226,614	217,457	211,293	-	-	-

¹Includes returns with no information, 1948-52 and 1957.²Reported on Forms 1040.³Not available after 1953. Includes Forms 1040A showing wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 per return, reported in one sum as other income.⁴Not available prior to 1951 nor for 1955-57.

INDIVIDUAL INCOME TAX RETURNS, 1948-1957

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Table 17.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948
NUMBER OF RETURNS										
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	-	1,526,161
\$600 under \$1,000.....	1,338,986	1,357,447	1,437,846	1,292,988	1,361,444	1,420,812	1,610,092	1,570,113	1,538,868	-
\$1,000 under \$1,500.....	2,257,213	2,392,096	2,483,242	2,426,670	2,632,034	2,760,133	2,754,588	2,663,366	2,742,856	2,619,795
\$1,500 under \$2,000.....	2,252,645	2,364,317	2,447,663	2,431,232	2,787,231	2,963,805	3,115,581	3,333,412	3,385,746	3,628,233
\$2,000 under \$2,500.....	2,764,261	2,878,453	2,961,513	3,078,559	3,335,910	3,568,839	3,814,784	4,132,168	4,418,528	4,683,599
\$2,500 under \$3,000.....	2,930,022	3,169,007	3,318,528	3,452,029	3,685,629	3,883,813	4,178,241	4,585,740	4,750,944	4,914,112
\$3,000 under \$4,000.....	6,682,982	7,158,365	7,529,308	7,924,537	8,202,537	8,552,203	8,858,530	8,668,606	8,076,430	8,280,683
\$4,000 under \$5,000.....	7,454,651	7,650,165	7,619,205	7,545,254	7,666,402	7,279,244	6,949,135	5,740,400	4,727,478	4,880,174
\$5,000 under \$10,000.....	17,697,020	16,179,494	14,328,468	12,355,239	12,490,576	10,609,222	8,699,138	6,114,699	4,837,794	4,666,206
\$10,000 under \$15,000.....	2,211,504	1,918,975	1,517,076	1,215,482	1,158,199	983,014	831,819	679,114	581,572	599,545
\$15,000 under \$20,000.....	543,154	497,449	425,730	368,492	348,741	324,088	295,919	256,019	220,420	236,438
\$20,000 under \$25,000.....	250,583	234,745	210,172	191,668	264,008	252,333	154,766	139,837	116,446	122,221
\$25,000 under \$30,000.....	366,156	346,246	120,427	291,668	150,981	152,900	93,693	83,645	65,843	70,550
\$30,000 under \$50,000.....	93,289	89,095	77,563	70,332	60,260	65,396	67,447	62,689	46,130	52,725
\$50,000 under \$100,000.....	14,089	14,057	12,902	11,617	12,461	14,114	12,045	11,564	8,028	9,619
\$100,000 under \$150,000.....	3,986	3,843	3,937	3,192	2,692	3,195	4,008	3,948	2,723	3,122
\$150,000 under \$200,000.....	3,979	4,031	4,009	3,234	2,692	3,195	3,905	4,058	2,572	2,975
\$200,000 under \$500,000.....	578	593	624	437	372	416	523	623	379	415
\$500,000 under \$1,000,000.....	217	268	263	201	145	148	171	219	120	149
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Total.....	46,865,315	46,258,646	44,689,065	42,633,060	44,159,622	42,833,675	41,594,222	38,186,682	35,628,295	36,411,248
(Thousand dollars)										
ADJUSTED GROSS INCOME										
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	-	1,272,455
\$600 under \$1,000.....	1,117,050	1,130,213	1,200,421	1,078,798	1,146,237	1,191,714	1,354,605	1,310,810	1,289,971	-
\$1,000 under \$1,500.....	2,831,221	3,005,109	3,106,659	3,047,987	3,299,462	3,463,102	3,452,761	3,381,544	3,474,249	3,347,031
\$1,500 under \$2,000.....	3,937,439	4,129,399	4,265,817	4,237,823	4,865,679	5,176,783	5,446,167	5,818,935	5,925,589	6,347,058
\$2,000 under \$2,500.....	6,225,270	6,474,182	6,666,813	6,922,726	7,493,336	8,030,291	8,578,144	9,290,893	9,926,073	10,528,563
\$2,500 under \$3,000.....	8,079,602	8,737,648	9,157,665	9,505,225	10,156,359	10,717,097	11,530,006	12,652,390	13,084,856	13,535,912
\$3,000 under \$4,000.....	23,448,457	25,144,783	26,407,948	27,812,489	28,746,397	29,930,509	30,946,234	30,154,986	28,027,897	28,714,750
\$4,000 under \$5,000.....	33,541,308	34,380,979	34,208,187	33,828,835	34,370,599	32,575,069	31,016,829	25,557,691	21,029,837	21,709,135
\$5,000 under \$10,000.....	119,494,167	108,296,216	94,801,910	81,237,475	81,752,818	68,763,095	55,838,698	39,046,068	30,970,696	29,818,294
\$10,000 under \$15,000.....	25,971,375	22,543,784	17,908,955	14,390,558	13,718,699	11,677,403	9,923,727	8,148,940	6,971,830	7,200,668
\$15,000 under \$20,000.....	9,294,499	8,531,736	7,295,826	6,316,307	5,983,194	5,561,110	5,078,155	4,396,990	3,783,153	4,054,251
\$20,000 under \$25,000.....	5,576,891	5,215,782	4,680,576	7,018,963	6,355,250	6,084,077	3,447,638	3,110,483	2,588,897	2,717,601
\$25,000 under \$30,000.....	12,220,088	11,638,375	7,138,272	6,067,727	5,682,111	5,757,127	5,651,016	5,144,080	3,976,070	4,313,111
\$30,000 under \$50,000.....	6,124,500	5,900,331	5,149,111	4,651,794	3,994,325	4,340,235	4,500,312	4,192,517	3,074,224	3,516,082
\$50,000 under \$100,000.....	1,681,598	1,679,344	1,542,840	1,389,769	1,638,413	1,863,390	1,440,965	1,386,519	961,006	1,153,456
\$100,000 under \$150,000.....	682,301	659,130	674,131	546,951	753,081	891,963	687,244	676,791	466,140	534,345
\$150,000 under \$200,000.....	1,122,465	1,138,037	1,140,318	915,760	753,081	891,963	1,100,454	1,141,235	718,256	836,689
\$200,000 under \$500,000.....	393,591	396,602	414,815	293,111	252,379	278,810	349,694	419,462	254,332	274,704
\$500,000 under \$1,000,000.....	427,474	549,625	550,864	406,532	275,263	289,224	344,640	433,407	255,509	258,072
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Total.....	262,169,296	249,551,275	229,595,449	209,668,830	210,483,602	196,590,999	183,243,590	158,545,122	138,566,406	142,056,885
INCOME TAX AFTER CREDITS										
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	-	37,706
\$600 under \$1,000.....	39,228	39,381	42,172	37,648	46,165	46,964	50,542	40,337	38,437	-
\$1,000 under \$1,500.....	201,208	213,384	216,479	213,519	255,864	271,039	241,320	197,079	191,102	187,415
\$1,500 under \$2,000.....	332,570	344,842	352,948	344,635	449,872	477,751	461,740	413,125	394,473	435,023
\$2,000 under \$2,500.....	520,852	548,045	551,714	575,180	695,210	748,512	721,975	647,870	650,080	704,578
\$2,500 under \$3,000.....	716,095	769,289	793,795	817,847	988,259	1,022,509	998,321	890,984	875,700	914,648
\$3,000 under \$4,000.....	2,169,991	2,312,101	2,381,762	2,467,295	2,871,975	2,941,669	2,728,262	2,177,241	1,919,402	1,990,235
\$4,000 under \$5,000.....	3,150,403	3,186,754	3,129,354	3,049,831	3,545,531	3,323,844	2,919,638	2,043,783	1,609,178	1,687,046
\$5,000 under \$10,000.....	13,381,929	12,190,219	10,614,024	9,210,378	10,443,227	8,849,348	6,607,556	3,983,698	3,039,306	2,960,914
\$10,000 under \$15,000.....	3,851,830	3,369,114	2,692,340	2,185,166	2,358,268	2,024,375	1,594,410	1,157,379	951,897	1,002,044
\$15,000 under \$20,000.....	1,638,348	1,520,665	1,308,272	1,145,589	1,233,380	1,158,592	978,921	757,996	625,709	684,138
\$20,000 under \$25,000.....	1,120,885	1,058,133	961,080	1,521,883	1,566,556	1,520,467	759,746	615,381	491,165	526,578
\$25,000 under \$30,000.....	3,104,270	3,009,248	745,939	1,521,883	1,566,556	1,520,467	628,012	505,858	378,482	418,906
\$30,000 under \$50,000.....	2,173,193	2,128,630	1,852,467	1,683,981	1,786,009	1,830,556	1,677,416	1,382,086	1,022,535	1,136,288
\$50,000 under \$100,000.....	716,994	708,831	653,397	614,555	812,499	934,889	1,778,160	1,517,006	1,062,365	1,247,160
\$100,000 under \$150,000.....	307,378	297,130	305,830	257,014	257,014	356,130	687,725	613,196	407,379	503,298
\$150,000 under \$200,000.....	536,086	545,677	549,179	455,363	414,246	495,864	356,130	328,914	216,042	256,026
\$200,000 under \$500,000.....	200,731	202,455	209,848	154,785	149,012	164,964	612,801	602,558	369,969	441,954
\$500,000 under \$1,000,000.....	231,648	288,234	290,986	222,374	169,496	180,196	213,653	239,881	148,465	155,866
\$1,000,000 or more.....	-	-	-	-	-	-	-	260,550	146,459	151,715
Total.....	34,393,639	32,732,132	29,613,722	26,665,753	29,430,659	27,802,831	24,227,780	18,374,922	14,538,141	15,441,529
(Dollars)										
AVERAGE INCOME TAX PER TAXABLE RETURN										
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	-	25
\$600 under \$1,000.....	29	29	29	29	34	33	31	26	25	-
\$1,000 under \$1,500.....	89	89	87	88	97	98	88	74	70	72
\$1,500 under \$2,000.....	148	146	144	142	161	161	148	124	117	120
\$2,000 under \$2,500.....	188	190	186	187	208	210	189	157	147	150
\$2,500 under \$3,000.....	244	243	239	237	268	263	239	194	184	186
\$3,000 under \$4,000.....	325	323	316	311	350	344	308	251	238	240
\$4,000 under \$5,000.....	423	417	411	404	462	457	420	356	340	346
\$5,000 under \$10,000.....	756									

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Table 18.—SOURCES OF INCOME BY TYPE

Sources of income	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948
(Thousand dollars)										
Returns with adjusted gross income:										
Positive income:										
Salaries and wages ¹	227,949,466	215,482,206	200,580,472	185,794,926	187,607,862	174,193,394	160,336,699	138,956,127	124,798,953	125,814,826
Dividends in adjusted gross income ²	9,091,207	8,566,577	7,819,949	7,030,900	5,804,993	5,834,215	6,030,895	6,130,906	5,218,206	4,939,627
Interest received ³	3,290,387	2,846,566	2,555,609	2,349,915	2,021,869	1,822,337	1,684,015	1,582,898	1,511,555	1,279,044
Annuities and pensions:										
Life expectancy method.....	754,404	655,595	624,567	799,292	670,329	581,672	499,306	429,767	441,969	293,103
5-year method.....	384,057	284,477	244,995	683,434	1,686,754	1,700,139	1,739,064	1,689,754	1,435,302	1,307,280
Income from estates and trusts.....	616,593	617,738	565,036							
Business profit.....	22,462,196	23,629,904	20,566,259	19,218,571	18,646,959	18,180,679	18,131,463	16,846,649	15,613,095	18,029,409
Partnership profit.....	9,936,979	9,368,565	9,530,872	8,973,893	8,784,424	8,799,142	8,852,180	8,554,469	7,894,590	8,043,862
Net gain from sales of capital assets.....	4,048,433	4,874,682	5,026,200	3,614,012	2,473,486	2,761,088	3,185,644	3,181,051	1,886,459	2,455,675
Net gain from sales of other property.....	87,146	71,854	93,616	104,930	60,359	102,826	83,761	101,494	100,890	106,571
Rents and royalties net income.....	3,888,584	3,859,966	3,660,430	3,497,917	3,605,573	3,432,513	3,299,948	3,183,655	3,024,215	2,572,772
Other sources ⁷	1,932,052	1,297,767	792,714	679,067	889,025	794,878	1,199,951	1,008,812	1,030,824	748,276
Total.....	284,440,504	271,555,897	252,058,719	232,746,855	232,251,633	218,202,883	205,042,926	181,665,582	162,956,058	165,590,445
Losses:										
Business loss.....	1,351,743	1,491,639	1,297,251	1,293,519	1,073,477	1,009,459	939,922	840,420	635,138	646,141
Partnership loss.....	387,673	333,264	330,305	259,724	266,799	241,285	231,766	223,547	248,785	166,030
Net loss from sales of capital assets.....	622,657	421,409	357,641	362,625	437,849	348,557	268,802	313,886	331,192	285,844
Net loss from sales of other property.....	116,990	162,611	121,497	129,023	111,682	89,145	126,056	132,306	101,086	82,481
Rents and royalties net loss.....	640,838	540,132	509,487	401,740	457,509	383,212	342,834	280,980	266,667	236,092
Net operating loss deduction ⁵	-	-	-	58,829	40,891	43,724	-	-	-	-
Loss from estates and trusts.....	12,772	23,028	13,360	5,540	-	-	-	-	-	-
Total.....	3,132,073	2,972,083	2,629,541	2,511,000	2,388,207	2,115,382	1,945,891	1,791,139	1,582,868	1,416,588
Adjusted gross income.....	281,308,431	268,583,814	249,429,182	230,235,855	229,863,409	216,087,449	203,097,033	179,874,478	161,373,205	164,173,861
Returns with no adjusted gross income:										
Positive income:										
Salaries and wages ⁶	127,443	135,775	131,633	157,697	126,058	145,638	144,998	116,998	84,195	66,576
Dividends in adjusted gross deficit ²	33,556	39,079	30,954	16,966	23,286	25,409	25,120	26,793	28,021	31,273
Interest received ³	28,563	25,447	20,000	20,315	20,780	24,562	18,200	12,706	16,275	14,406
Annuities and pensions:										
Life expectancy method.....	(*)	1,713	(*)	6,777	(*)	2,139	503	2,048	1,439	1,315
5-year method.....	(*)	7,639	578	(*)	4,722	11,096	22,361	10,318	8,066	7,287
Income from estates and trusts.....	(*)	-	-	-	-	-	-	-	-	-
Business profit.....	63,750	31,986	30,964	16,041	30,740	14,314	31,078	16,785	16,451	19,360
Partnership profit.....	26,739	24,413	23,572	30,150	18,476	34,656	18,865	21,038	17,638	20,163
Net gain from sales of capital assets.....	79,795	116,449	102,150	117,850	65,040	74,777	96,777	77,520	69,061	43,987
Net gain from sales of other property.....	(*)	5,134	2,881	2,526	13,770	5,142	1,694	5,602	4,607	4,607
Rents and royalties net income.....	56,668	60,488	36,839	38,375	53,693	56,583	53,415	40,797	35,417	26,650
Other sources ⁷	245,824	15,706	9,018	11,624	19,731	6,958	8,598	10,262	9,965	6,814
Total.....	176,686	459,401	393,914	420,382	365,487	409,902	425,057	336,959	292,130	242,438
Losses:										
Business loss.....	834,836	885,605	869,969	1,015,290	940,584	873,919	756,666	758,250	763,734	644,436
Partnership loss.....	217,129	207,389	199,192	218,518	248,916	150,234	227,316	187,740	189,353	149,679
Net loss from sales of capital assets.....	20,638	17,056	17,572	16,821	24,888	16,905	16,373	16,742	19,501	12,725
Net loss from sales of other property.....	74,489	148,910	97,067	70,035	70,954	50,624	78,267	53,140	72,716	66,844
Rents and royalties net loss.....	45,329	36,209	101,810	27,802	73,894	24,892	38,322	47,293	46,104	26,599
Net operating loss deduction ⁵	(*)	(*)	(*)	86,136	161,411	90,865	68,668	-	-	-
Loss from estates and trusts.....	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Total.....	1,164,551	1,318,947	1,292,773	1,434,862	1,520,647	1,207,439	1,185,612	1,063,165	1,091,408	900,283
Adjusted gross deficit.....	987,865	859,546	898,865	1,014,480	1,155,153	797,541	760,548	726,202	799,280	657,847

¹Excluded wages, less than \$100 per return, not subject to income tax withholding, reported as other income on Forms 1040A. Beginning 1954, salaries and wages are after excludable sick pay and allowable employee expense.

²Dividends reported on Forms 1040. Beginning 1954, includes dividends eligible for exclusion received through partnerships and fiduciaries. All tabulated amounts, however, are after exclusions.

³Interest reported on Forms 1040. Includes partially tax-exempt interest received through partnerships and fiduciaries.

⁴Included wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 per return, reported in one sum as other income on Forms 1040A. Beginning 1955, reduced by net operating loss deduction.

⁵For 1948-50, net operating loss deduction was reported as a business deduction; for 1955-57, it was an adjustment which reduced "Other sources."

⁶For 1948-50, salaries and wages are after excludable sick pay and allowable employee expense.

⁷For 1948-50, reduced by net operating loss deduction, producing a negative amount for 1957.

⁸Sample variability is too large to warrant showing separately. However, the total contains data deleted for this reason.

⁹Negative "Other sources."

Table 19.—ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE

Type of deduction	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948
(Thousand dollars)										
Interest paid.....	(Not available)	4,810,079	(Not available)	3,201,287	2,735,359	2,221,353	(Not available)	1,494,928	1,224,004	1,000,439
Taxes.....	(Not available)	5,827,909	(Not available)	4,076,630	3,639,153	3,167,778	(Not available)	2,199,940	1,952,731	1,619,370
Contributions.....	(Not available)	4,877,793	(Not available)	3,891,173	3,552,448	3,114,739	(Not available)	2,258,009	2,029,550	1,878,080
Medical and dental expense.....	(Not available)	3,472,908	(Not available)	2,971,172	2,391,339	2,133,130	(Not available)	1,556,294	1,482,699	1,300,516
Child care.....	(Not available)	110,577	(Not available)	87,960	-	-	(Not available)	-	-	-
Casualty losses.....	(Not available)	347,894	(Not available)	444,245	392,644	367,517	(Not available)	306,572	227,596	241,569
Other deductions.....	(Not available)	3,165,569	(Not available)	2,730,760	2,878,234	2,552,035	(Not available)	2,097,950	1,837,156	1,817,912
Total.....	(Not available)	25,641,588	(Not available)	17,403,227	15,589,177	13,556,552	(Not available)	9,913,693	8,753,738	7,857,888

INDIVIDUAL INCOME TAX RETURNS, 1948-1957

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Table 20.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948
(Thousand dollars)										
SALARIES AND WAGES ¹										
Returns with adjusted gross income:										
Under \$500.....	-	-	-	-	-	-	-	-	-	826,510
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	-	2,635,294
Under \$600.....	1,083,262	1,087,986	1,074,269	1,137,682	1,208,770	1,197,251	1,146,950	1,093,015	1,114,198	-
\$600 under \$1,000.....	1,858,101	1,853,051	1,970,417	1,958,083	1,974,738	1,964,031	2,154,234	2,247,748	2,288,944	-
\$1,000 under \$1,500.....	3,974,643	4,165,125	4,378,953	4,433,881	4,587,925	4,763,672	4,765,216	5,003,951	5,357,515	5,115,343
\$1,500 under \$2,000.....	5,048,631	5,252,048	5,688,277	5,873,995	6,267,596	6,761,372	7,062,581	7,866,925	8,253,360	8,689,482
\$2,000 under \$2,500.....	7,087,397	7,289,584	7,603,711	8,119,186	8,470,037	9,147,821	9,758,258	10,880,068	11,740,607	12,295,300
\$2,500 under \$3,000.....	8,810,665	9,393,512	10,165,026	10,641,552	10,956,687	11,757,228	12,474,191	13,996,835	14,578,344	14,986,787
\$3,000 under \$4,000.....	23,876,171	25,456,095	27,079,405	28,790,162	29,243,923	30,554,952	31,270,695	30,717,185	28,413,731	29,124,813
\$4,000 under \$5,000 ²	32,022,396	32,675,903	32,788,655	32,468,575	32,721,872	31,342,772	29,561,094	23,861,823	19,170,123	19,849,534
\$5,000 under \$10,000.....	109,093,871	98,046,618	85,563,600	72,550,811	73,196,798	60,361,693	47,621,929	31,515,233	23,996,697	22,430,789
\$10,000 under \$15,000.....	19,541,232	16,256,390	12,313,204	9,319,192	9,062,659	7,172,156	5,626,778	4,175,514	3,593,899	3,408,527
\$15,000 under \$20,000.....	5,067,839	4,426,768	3,655,396	3,083,117	2,970,569	2,590,932	2,308,530	1,855,309	1,663,462	1,656,210
\$20,000 under \$25,000.....	2,532,595	2,273,670	1,947,202	2,933,567	2,714,536	2,435,160	1,456,628	1,205,394	1,044,727	1,029,561
\$25,000 under \$30,000.....			1,285,890				986,689	847,817	697,711	710,542
\$30,000 under \$50,000.....	4,995,800	4,456,298	2,628,218	2,270,315	2,272,934	2,102,804	2,020,299	1,768,317	1,438,038	1,487,639
\$50,000 under \$100,000.....	2,115,655	2,029,914	1,680,933	1,553,470	1,383,787	1,415,540	1,421,555	1,256,908	964,043	1,036,658
\$100,000 under \$150,000.....	463,642	454,905	407,839	375,500			372,495	330,615	248,736	281,642
\$150,000 under \$200,000.....	155,813	144,201	142,553	120,346	430,495	463,227	139,834	133,105	98,689	110,022
\$200,000 under \$500,000.....	180,197	180,717	167,679	142,322	124,054	140,748	160,592	164,845	112,328	114,897
\$500,000 under \$1,000,000.....	32,507	30,369	31,409	17,062	16,289	17,596	24,074	27,827	18,066	18,247
\$1,000,000 or more.....	9,049	9,052	7,836	6,108	4,193	4,439	4,077	7,693	5,729	7,033
Total.....	227,949,466	215,482,206	200,580,472	185,794,926	187,607,862	174,193,394	160,336,699	138,956,127	124,798,953	125,814,826
Returns with no adjusted gross income.....	127,443	135,775	131,633	157,697	126,058	145,638	144,998	116,998	84,195	66,576
Grand total.....	228,076,909	215,617,981	200,712,105	185,952,623	187,733,920	174,339,032	160,481,697	139,073,125	124,883,148	125,881,402
DIVIDENDS ³										
Returns with adjusted gross income:										
Under \$500.....	-	-	-	-	-	-	-	-	-	9,967
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	-	52,192
Under \$600.....	13,190	11,016	13,273	10,178	16,520	18,236	11,126	13,255	16,387	-
\$600 under \$1,000.....	46,286	30,433	35,254	36,901	45,296	42,567	39,969	44,003	55,742	-
\$1,000 under \$1,500.....	76,218	66,284	73,884	65,505	91,647	68,815	71,780	83,102	90,554	77,767
\$1,500 under \$2,000.....	103,416	88,726	86,559	95,448	104,656	89,248	88,011	88,256	108,496	85,121
\$2,000 under \$2,500.....	112,009	102,597	95,903	93,973	103,491	90,694	95,036	93,956	128,090	90,802
\$2,500 under \$3,000.....	126,162	101,644	109,095	94,609	109,970	101,725	102,454	101,619	119,276	86,675
\$3,000 under \$4,000.....	243,555	238,110	219,896	200,461	194,240	196,131	199,416	207,767	261,941	183,714
\$4,000 under \$5,000 ²	248,661	226,897	225,344	243,493	202,211	199,570	229,364	227,541	226,052	187,515
\$5,000 under \$10,000.....	1,205,321	1,007,925	986,005	946,788	923,150	845,370	853,185	780,146	732,138	643,704
\$10,000 under \$15,000.....	909,330	852,897	745,815	721,459	603,683	592,188	551,141	525,708	446,940	428,719
\$15,000 under \$20,000.....	687,088	664,455	560,954	520,773	429,588	417,070	404,406	398,190	334,989	322,247
\$20,000 under \$25,000.....	555,163	511,237	447,336	780,502	613,459	593,180	326,531	335,540	272,469	261,768
\$25,000 under \$30,000.....			382,213				278,148	267,081	213,346	209,140
\$30,000 under \$50,000.....	1,615,706	1,595,905	1,022,511	868,526	719,058	729,432	735,213	758,936	591,314	601,495
\$50,000 under \$100,000.....	1,337,553	1,285,630	1,128,788	1,008,076	730,003	802,253	841,279	866,875	671,926	697,785
\$100,000 under \$150,000.....	543,819	543,917	503,036	420,263			359,342	386,392	282,804	315,007
\$150,000 under \$200,000.....	272,131	251,820	239,560	200,724	441,507	502,339	199,297	205,692	156,844	169,879
\$200,000 under \$500,000.....	513,149	496,611	471,294	376,622	259,377	312,377	364,894	408,822	289,075	300,382
\$500,000 under \$1,000,000.....	192,143	191,563	187,071	143,601	98,413	100,881	130,601	158,822	110,883	102,760
\$1,000,000 or more.....	289,307	298,920	286,158	202,998	118,724	132,139	149,702	179,203	108,943	112,999
Total.....	9,090,207	8,566,577	7,819,949	7,030,900	5,804,993	5,834,215	6,030,895	6,130,906	5,218,206	4,939,627
Returns with no adjusted gross income.....	33,550	39,079	30,954	16,966	23,286	25,409	25,120	26,793	28,021	31,273
Grand total.....	9,123,757	8,605,656	7,850,903	7,047,866	5,828,279	5,859,624	6,056,015	6,157,699	5,246,227	4,970,900
INTEREST RECEIVED ⁴										
Returns with adjusted gross income:										
Under \$500.....	-	-	-	-	-	-	-	-	-	11,179
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	-	49,095
Under \$600.....	23,563	21,968	29,683	21,955	21,171	19,615	17,963	19,571	16,964	-
\$600 under \$1,000.....	54,264	52,878	49,508	53,966	58,011	48,018	45,531	44,154	53,510	-
\$1,000 under \$1,500.....	110,631	100,672	97,353	94,934	89,031	81,132	71,327	74,529	83,989	65,681
\$1,500 under \$2,000.....	129,774	109,234	110,399	107,508	94,303	84,774	76,550	77,866	91,703	59,229
\$2,000 under \$2,500.....	119,550	112,167	99,520	106,019	85,395	82,537	74,709	68,066	79,073	60,162
\$2,500 under \$3,000.....	122,393	102,798	104,748	92,588	83,890	75,986	71,350	66,922	71,703	58,935
\$3,000 under \$4,000.....	224,553	202,848	174,864	176,014	167,893	128,429	131,610	119,396	135,397	112,523
\$4,000 under \$5,000 ²	209,724	188,276	196,226	186,123	153,417	138,933	128,569	126,364	127,540	95,717
\$5,000 under \$10,000.....	861,455	721,931	622,810	544,444	463,900	397,137	358,724	318,921	303,637	244,735
\$10,000 under \$15,000.....	403,510	334,714	282,214	254,104	210,473	184,467	165,038	145,219	123,606	113,620
\$15,000 under \$20,000.....	235,591	190,415	167,421	149,775	127,417	116,168	102,492	92,049	81,961	76,060
\$20,000 under \$25,000.....	147,336	127,420	114,601	176,403	150,275	147,089	71,158	68,683	59,424	52,813
\$25,000 under \$30,000.....			86,428				56,769	53,721	41,571	40,279
\$30,000 under \$50,000.....	344,640	324,568	195,793	173,144	143,019	137,266	129,189	126,715	99,397	94,149
\$50,000 under \$100,000.....	190,082	157,602	135,470	128,428	103,112	105,898	105,539	98,683	78,621	78,294
\$100,000 under \$150,000.....	48,108	43,300	37,487	38,203			31,971	31,302	25,386	25,220
\$150,000 under \$200,000.....	19,207	16,628	15,302	13,916	42,148	44,883	14,334	14,514	11,679	12,301
\$200,000 under \$500,000.....	30,545	24,868	23,153	21,099	18,497	21,114	20,710	23,040	15,870	17,353
\$500,000 under \$1,000,000.....	7,929	7,441	6,483	5,441	4,969	3,994	5,124	7,035	5,106	5,493
\$1,000,000 or more.....	7,532	6,828	6,146	5,851	4,948	4,897	5,358	6,148	5,415	6,215
Total.....	3,290,387	2,846,566	2,555,609	2,349,915	2,021,869	1,822,337	1,684,015	1,582,898	1,511,555	1,279,044
Returns with no adjusted gross income.....	28,563	25,447	28,000	20,315	20,780	24,562	18,200	12,706	16,275	14,406
Grand total.....	3,318,950	2,872,013	2,583,609	2,370,230	2,042,649	1,846,899	1,702,215	1,595,604	1,527,830	1,293,450

Footnotes at end of table.

INDIVIDUAL INCOME TAX RETURNS, 1948-1957

Table 20.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948
BUSINESS PROFIT										
<i>(Thousand dollars)</i>										
Returns with adjusted gross income:										
Under \$500.....	-	-	-	-	-	-	-	-	-	76,949
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	-	431,734
Under \$600.....	143,575	141,559	148,721	140,399	122,992	105,506	110,282	114,250	142,904	-
\$600 under \$1,000.....	309,010	365,389	363,410	351,725	314,182	300,727	295,738	324,004	385,642	-
\$1,000 under \$1,500.....	647,986	722,451	740,022	727,315	669,833	672,572	728,071	760,470	875,216	883,773
\$1,500 under \$2,000.....	740,022	912,076	907,243	874,895	899,563	922,504	963,095	1,028,688	1,108,237	1,191,803
\$2,000 under \$2,500.....	859,032	1,067,262	1,033,484	982,191	990,469	995,599	1,143,414	1,112,835	1,177,748	1,242,922
\$2,500 under \$3,000.....	953,238	1,163,462	1,020,601	1,068,887	1,117,768	1,137,327	1,199,742	1,148,598	1,183,369	1,286,909
\$3,000 under \$4,000.....	2,016,971	2,223,430	2,001,591	2,030,897	2,161,646	1,994,450	2,137,886	1,987,815	1,873,273	2,118,114
\$4,000 under \$5,000.....	1,966,346	2,166,671	1,801,998	1,659,320	1,738,647	1,608,172	1,643,200	1,512,663	1,467,623	1,676,585
\$5,000 under \$10,000.....	5,719,711	5,851,631	4,817,069	4,587,587	4,437,881	4,087,451	3,845,706	3,433,953	3,208,082	3,824,838
\$10,000 under \$15,000.....	2,814,309	2,844,844	2,439,150	2,214,822	2,073,531	1,952,696	1,845,160	1,672,108	1,401,008	1,752,694
\$15,000 under \$20,000.....	1,755,545	1,716,864	1,489,921	1,326,095	1,244,881	1,207,256	1,111,531	980,517	803,714	998,677
\$20,000 under \$25,000.....	1,162,654	1,182,472	1,095,738	1,447,476	1,290,636	1,338,082	722,619	657,762	525,674	645,926
\$25,000 under \$30,000.....	2,384,638	2,383,227	1,687,976	1,447,476	1,290,636	1,338,082	530,230	466,571	347,668	419,443
\$30,000 under \$50,000.....	820,783	729,112	1,278,793	1,103,839	965,832	1,105,699	1,030,518	915,644	646,875	809,288
\$50,000 under \$100,000.....	105,207	97,246	87,752	97,073	472,823	563,419	592,568	518,650	336,899	471,907
\$100,000 under \$150,000.....	24,420	27,552	26,552	25,205	109,996	138,078	120,883	108,929	62,852	97,849
\$150,000 under \$200,000.....	31,271	25,177	22,151	25,587	28,707	37,901	49,098	42,470	27,131	43,201
\$200,000 under \$500,000.....	4,931	3,521	4,548	4,815	3,950	8,703	10,149	10,005	7,619	7,665
\$500,000 under \$1,000,000.....	2,547	5,958	4,653	3,893	3,622	4,537	5,593	5,684	7,352	9,802
\$1,000,000 or more.....										
Total.....	22,462,196	23,629,904	20,566,259	19,218,571	18,646,959	18,180,679	18,131,463	16,846,649	15,613,095	18,029,409
Returns with no adjusted gross income.....	63,750	31,986	30,964	16,041	30,740	14,314	31,078	16,785	16,451	19,360
Grand total.....	22,525,946	23,661,890	20,597,223	19,234,612	18,677,699	18,194,993	18,162,541	16,863,434	15,629,546	18,048,769
PARTNERSHIP PROFIT										
Returns with adjusted gross income:										
Under \$500.....	-	-	-	-	-	-	-	-	-	8,618
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	-	61,416
Under \$600.....	14,152	16,694	21,249	15,958	28,178	19,096	16,706	21,497	29,511	-
\$600 under \$1,000.....	30,358	29,404	39,528	42,612	41,165	30,079	48,311	60,550	78,898	-
\$1,000 under \$1,500.....	77,919	66,949	75,846	78,154	122,912	99,112	96,867	141,159	184,555	116,436
\$1,500 under \$2,000.....	91,119	90,795	109,059	109,592	136,585	122,307	160,234	194,078	247,548	178,756
\$2,000 under \$2,500.....	136,536	111,029	154,644	139,110	191,775	167,412	200,335	258,331	289,089	217,559
\$2,500 under \$3,000.....	143,858	151,173	197,795	195,356	189,498	208,154	262,254	296,255	301,493	272,664
\$3,000 under \$4,000.....	366,252	395,649	475,302	499,378	488,679	481,853	588,258	590,004	631,215	502,040
\$4,000 under \$5,000.....	472,467	441,200	516,311	524,379	543,540	523,664	519,093	533,728	568,877	531,716
\$5,000 under \$10,000.....	2,028,768	1,932,182	2,017,557	1,918,999	1,907,899	1,897,693	1,737,359	1,671,464	1,605,933	1,596,027
\$10,000 under \$15,000.....	1,392,921	1,329,265	1,261,849	1,188,504	1,114,341	1,118,743	1,051,772	979,046	908,351	970,018
\$15,000 under \$20,000.....	984,322	950,869	900,070	795,926	786,303	794,807	705,792	655,394	588,482	676,680
\$20,000 under \$25,000.....	747,154	719,879	681,380	1,106,191	1,071,845	995,687	537,934	531,980	462,651	489,659
\$25,000 under \$30,000.....	1,945,585	1,778,210	1,525,325	1,085,314	1,019,460	1,078,931	1,075,101	945,936	772,636	871,434
\$30,000 under \$50,000.....	1,033,209	927,671	864,953	845,897	754,121	824,082	860,375	790,584	596,882	768,871
\$50,000 under \$100,000.....	265,016	229,513	236,442	226,849	287,404	324,103	263,131	232,832	158,266	212,467
\$100,000 under \$150,000.....	80,195	75,232	85,299	76,267	120,821	120,821	104,599	104,599	66,021	82,028
\$150,000 under \$200,000.....	96,576	99,149	108,622	97,570	83,977	94,503	130,461	120,174	69,628	97,443
\$200,000 under \$500,000.....	19,137	14,935	21,633	18,696	7,504	12,179	22,340	20,875	12,524	18,456
\$500,000 under \$1,000,000.....	11,435	8,767	16,359	9,141	9,238	6,737	11,971	9,513	5,795	5,782
\$1,000,000 or more.....										
Total.....	9,936,979	9,368,565	9,530,872	8,973,893	8,784,424	8,799,142	8,852,180	8,554,469	7,894,590	8,043,862
Returns with no adjusted gross income.....	26,739	24,413	22,572	30,150	18,476	34,656	18,865	21,038	17,638	20,163
Grand total.....	9,963,718	9,392,978	9,553,444	9,004,043	8,802,900	8,833,798	8,871,045	8,575,507	7,912,228	8,064,025
RENTS AND ROYALTIES NET INCOME										
Returns with adjusted gross income:										
Under \$500.....	-	-	-	-	-	-	-	-	-	30,184
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	-	123,187
Under \$600.....	39,071	43,698	49,025	41,127	45,824	50,957	48,165	50,527	57,607	-
\$600 under \$1,000.....	97,569	98,725	99,395	104,290	124,392	126,348	122,690	123,492	141,386	-
\$1,000 under \$1,500.....	199,388	165,689	193,780	188,819	222,799	205,773	188,913	193,824	210,344	153,703
\$1,500 under \$2,000.....	189,541	189,740	193,291	187,277	202,593	180,549	184,474	191,576	196,083	152,144
\$2,000 under \$2,500.....	173,646	182,279	160,259	179,552	177,305	193,229	163,802	192,682	179,564	146,120
\$2,500 under \$3,000.....	143,580	150,352	168,491	159,779	156,324	164,104	178,832	168,665	175,012	133,420
\$3,000 under \$4,000.....	260,990	290,067	248,886	257,957	326,818	298,717	286,648	298,103	321,801	264,848
\$4,000 under \$5,000.....	272,386	284,089	275,861	279,887	286,877	309,033	269,209	274,183	271,163	202,593
\$5,000 under \$10,000.....	916,936	922,922	856,754	826,065	825,030	703,866	725,908	634,310	565,413	480,429
\$10,000 under \$15,000.....	418,785	407,483	370,803	331,573	334,700	305,642	275,666	266,130	239,904	212,988
\$15,000 under \$20,000.....	245,380	244,176	213,825	189,840	207,280	182,740	164,292	157,472	141,043	135,127
\$20,000 under \$25,000.....	175,094	148,185	151,199	243,355	226,338	220,726	113,690	106,199	94,706	93,951
\$25,000 under \$30,000.....	400,819	393,462	115,945	225,645	218,637	205,145	89,713	85,523	69,846	65,086
\$30,000 under \$50,000.....	214,838	206,348	179,863	168,164	157,403	165,823	201,880	186,746	156,417	152,596
\$50,000 under \$100,000.....	55,799	63,314	60,149	54,837	55,024	70,415	49,728	46,093	36,687	41,248
\$100,000 under \$150,000.....	24,582	22,200	22,093	16,968	22,779	30,245	24,002	20,212	18,466	18,526
\$150,000 under \$200,000.....	38,761	31,251	26,598	23,660	7,812	9,747	38,128	31,614	24,432	28,793
\$200,000 under \$500,000.....	10,741	11,175	11,563	7,544	7,638	9,457	10,807	8,065	6,563	10,975
\$500,000 under \$1,000,000.....	10,678	4,811	9,939	11,577			5,835	5,028	2,651	5,050
\$1,000,000 or more.....										
Total.....	3,888,584	3,859,966	3,660,430	3,497,917	3,605,573	3,432,513	3,299,948	3,183,655	3,024,215	2,572,772
Returns with no adjusted gross income.....	56,668	60,488	36,839	38,375	53,693	56,583	53,415	40,797	35,417	26,650
Grand total.....	3,945,252	3,920,454	3,697,269	3,536,292	3,659,266	3,489,096	3,353,363	3,224,452	3,059,632	2,599,422

Footnotes at end of table.

INDIVIDUAL INCOME TAX RETURNS, 1948-1957

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Table 20.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948
(Thousand dollars)										
NET GAIN FROM SALES OF CAPITAL ASSETS ⁵										
Returns with adjusted gross income:										10,980
Under \$500.....	-	-	-	-	-	-	-	-	-	32,929
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	-	-
Under \$600.....	23,284	24,671	25,150	20,495	23,168	26,232	21,807	16,430	21,097	-
\$600 under \$1,000.....	30,565	35,604	31,594	30,410	24,137	27,556	27,239	25,107	24,145	-
\$1,000 under \$1,500.....	63,473	68,933	63,294	57,167	57,547	52,306	58,668	52,092	38,513	53,708
\$1,500 under \$2,000.....	77,517	91,719	66,171	58,313	47,242	75,277	74,925	61,613	53,935	61,196
\$2,000 under \$2,500.....	76,570	82,148	85,536	66,076	63,837	72,695	80,772	60,680	58,201	72,818
\$2,500 under \$3,000.....	96,596	78,381	78,582	66,450	67,681	71,874	94,152	82,557	62,442	80,822
\$3,000 under \$4,000.....	153,870	177,789	160,465	150,584	120,881	137,801	168,461	150,798	137,437	169,205
\$4,000 under \$5,000 ²	147,009	157,514	166,223	133,241	124,908	144,446	155,947	169,433	137,385	164,272
\$5,000 under \$10,000.....	658,183	723,981	737,695	554,328	429,908	445,218	526,485	548,260	364,957	489,151
\$10,000 under \$15,000.....	418,554	484,023	505,190	372,542	241,170	245,563	268,752	271,947	158,883	224,559
\$15,000 under \$20,000.....	265,128	315,623	315,266	237,653	157,376	169,607	177,354	178,163	96,901	129,199
\$20,000 under \$25,000.....	201,438	225,448	244,349	315,170	191,165	209,578	136,261	134,689	67,610	91,676
\$25,000 under \$30,000.....	499,430	675,595	206,135	338,630	212,733	242,771	280,244	275,264	134,720	168,117
\$30,000 under \$50,000.....	450,835	584,060	545,813	400,335	239,314	290,963	319,090	304,552	149,645	197,340
\$50,000 under \$100,000.....	215,374	292,570	279,105	190,598	183,995	211,637	153,938	156,603	68,994	97,453
\$100,000 under \$150,000.....	118,403	138,576	155,398	103,502	148,129	176,568	96,578	98,251	42,776	58,524
\$150,000 under \$200,000.....	268,416	321,853	352,739	244,209	69,489	86,991	236,179	229,949	97,455	146,235
\$200,000 under \$500,000.....	150,959	154,496	172,962	107,312	70,806	74,005	99,022	132,378	46,193	71,410
\$500,000 under \$1,000,000.....	132,829	241,698	248,119	166,997			100,518	131,283	74,057	67,201
\$1,000,000 or more.....										
Total.....	4,048,433	4,874,682	5,024,200	3,614,012	2,473,486	2,761,088	3,185,644	3,181,051	1,886,459	2,455,675
Returns with no adjusted gross income.....	79,795	116,449	102,150	117,850	65,040	74,777	96,777	77,520	69,061	43,987
Grand total.....	4,128,228	4,991,131	5,126,350	3,731,862	2,538,526	2,835,865	3,282,421	3,258,571	1,955,520	2,499,662

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

²For 1948-52, includes nontaxable returns with income exceeding the class limit.

³Dividends reported on Forms 1040. Beginning 1954, includes dividends eligible for exclusion received through partnerships and fiduciaries. All tabulated amounts, however, are after exclusions.

⁴Interest reported on Forms 1040. Includes partially tax-exempt interest received through partnerships and fiduciaries.

⁵Beginning 1952, net long-term gain and net long-term loss were no longer individually reduced 50 percent before combining with net short-term gain or loss; instead, one-half of the excess net long-term gain over net short-term loss was excluded from adjusted gross income.

INDIVIDUAL INCOME TAX RETURNS, 1948-1957

Table 21.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX, BY STATES AND TERRITORIES

States and Territories	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948
NUMBER OF RETURNS ¹										
Alabama.....	797,638	783,854	739,524	713,389	731,401	710,102	706,228	634,960	610,931	616,539
Alaska.....	49,789	38,440	47,185	-	-	-	-	-	-	-
Arizona.....	344,657	321,053	300,697	279,907	269,193	263,008	235,389	214,002	203,174	206,128
Arkansas.....	437,599	435,817	415,988	390,897	399,806	384,817	366,990	344,316	326,192	304,152
California.....	5,361,993	5,155,868	5,089,543	4,733,521	4,640,312	4,598,269	4,290,151	4,078,066	3,998,611	4,060,087
Colorado.....	575,065	571,640	552,922	522,393	527,275	509,876	501,563	471,209	459,267	440,969
Connecticut.....	953,721	948,846	941,287	919,793	912,475	896,247	896,247	870,345	826,426	871,497
Delaware.....	153,896	151,794	146,365	140,208	142,296	139,153	134,674	128,079	120,793	122,255
District of Columbia.....	337,129	332,361	342,596	346,729	358,314	397,855	371,578	373,762	396,604	339,450
Florida ²	1,377,490	1,282,833	1,182,710	1,093,433	1,051,866	979,277	904,277	822,036	770,284	749,657
Georgia.....	1,006,981	989,083	962,294	886,480	920,035	884,181	844,144	770,782	725,497	741,220
Hawaii.....	212,520	207,901	205,298	196,816	200,739	198,799	189,836	179,871	182,803	182,227
Idaho.....	213,015	211,155	207,584	199,676	200,197	204,223	199,127	191,116	187,650	190,204
Illinois.....	3,794,015	3,789,915	3,745,696	3,664,301	3,780,956	3,702,881	3,711,052	3,593,433	3,619,255	3,690,962
Indiana.....	1,547,965	1,560,526	1,552,459	1,528,812	1,582,879	1,560,771	1,521,399	1,464,200	1,409,222	1,441,605
Iowa.....	953,282	959,867	968,399	949,318	960,696	956,125	953,011	938,132	954,663	923,294
Kansas.....	745,702	746,312	751,806	733,946	744,285	735,424	709,666	669,904	654,528	645,843
Kentucky.....	861,887	849,680	833,055	797,181	823,859	800,819	781,023	715,431	679,542	713,550
Louisiana.....	819,737	785,486	753,639	726,310	745,188	706,734	674,174	637,844	623,020	619,475
Maine.....	343,808	341,666	330,246	337,301	341,047	341,265	328,614	320,488	322,300	336,902
Maryland ³	1,177,889	1,190,659	1,142,863	1,084,152	1,220,258	1,240,098	1,309,272	1,162,059	1,104,645	958,698
Massachusetts.....	1,984,951	1,978,612	1,967,702	1,946,708	2,013,856	2,010,392	1,965,876	1,931,414	1,902,361	1,947,809
Michigan.....	2,699,377	2,715,040	2,726,998	2,631,329	2,706,164	2,550,726	2,559,269	2,477,041	2,333,558	2,410,194
Minnesota.....	1,156,436	1,148,791	1,137,958	1,109,306	1,136,124	1,114,900	1,082,642	1,076,359	1,064,193	1,066,112
Mississippi.....	412,648	399,517	377,712	336,270	345,964	331,583	320,712	291,822	282,472	281,508
Missouri.....	1,455,037	1,467,753	1,466,425	1,443,093	1,467,128	1,432,531	1,398,118	1,345,958	1,358,024	1,287,540
Montana.....	230,389	230,720	239,700	218,442	221,685	219,313	218,104	208,597	210,026	210,143
Nebraska.....	497,461	504,203	506,436	497,166	501,474	502,089	502,962	478,657	475,954	466,438
Nevada.....	99,205	99,000	95,964	89,406	84,721	82,165	69,903	65,544	61,605	63,581
New Hampshire.....	225,714	219,487	221,136	215,998	222,857	216,777	216,956	210,103	201,461	211,073
New Jersey.....	2,248,216	2,230,309	2,182,689	2,140,475	2,191,420	2,117,199	2,089,995	2,008,440	1,941,010	1,993,768
New Mexico.....	253,793	238,738	225,458	211,876	211,922	204,076	194,157	179,164	175,767	155,756
New York ⁴	6,522,546	6,458,901	6,393,653	6,347,819	6,510,765	6,435,701	6,299,130	6,123,930	6,106,261	6,203,398
North Carolina.....	1,240,340	1,210,540	1,163,918	1,102,039	1,099,125	1,067,239	1,034,528	958,858	960,710	901,457
North Dakota.....	205,814	206,616	206,016	200,647	201,670	211,000	203,780	198,629	217,305	198,521
Ohio.....	3,416,230	3,422,694	3,424,898	3,218,821	3,365,384	3,254,058	3,207,570	3,066,256	2,977,078	3,090,503
Oklahoma.....	705,955	703,782	690,467	663,978	674,504	652,877	675,187	606,613	600,921	577,105
Oregon.....	591,142	603,542	592,592	578,796	582,873	586,167	574,454	552,769	541,639	557,588
Pennsylvania.....	4,162,856	4,168,160	4,134,583	4,115,703	4,261,351	4,217,689	4,180,637	4,060,469	3,974,815	4,073,136
Puerto Rico and Virgin Islands.....	-	-	23,360	21,325	-	-	-	-	-	-
Rhode Island.....	320,589	325,855	329,620	317,935	333,802	331,571	335,221	327,753	321,008	331,699
South Carolina.....	571,904	564,304	542,655	518,343	525,638	514,812	490,804	452,555	428,338	424,012
South Dakota.....	224,341	225,008	229,308	224,952	220,008	221,491	222,991	215,239	214,937	212,645
Tennessee.....	999,391	987,464	947,411	908,671	928,575	873,469	856,721	804,601	771,088	769,354
Texas.....	2,780,837	2,726,396	2,643,005	2,536,573	2,492,889	2,454,639	2,374,600	2,237,638	2,124,368	2,037,366
Utah.....	269,233	262,742	258,100	247,331	248,910	249,544	241,693	225,356	216,304	221,326
Vermont.....	132,575	133,980	132,868	128,901	133,947	132,687	131,591	126,495	127,061	131,103
Virginia.....	1,199,797	1,187,217	1,152,305	1,105,919	1,100,376	1,082,020	1,001,078	956,580	917,380	905,559
Washington ⁵	969,665	971,396	956,097	982,470	994,502	979,781	953,480	910,934	906,292	902,167
West Virginia.....	593,185	586,368	572,779	568,245	607,584	610,803	589,091	599,684	596,898	618,189
Wisconsin.....	1,374,699	1,365,707	1,355,804	1,324,829	1,353,327	1,335,781	1,319,702	1,285,947	1,267,743	1,285,103
Wyoming.....	116,263	111,087	112,669	108,252	111,093	106,711	106,318	101,191	101,625	99,279
Other areas ⁶	97,132	61,883	29,451	-	-	-	-	-	-	-
Total.....	59,823,551	59,180,568	58,251,893	56,305,881	57,422,765	56,316,869	55,041,685	52,664,631	51,499,609	51,788,146
(Thousand dollars)										
ADJUSTED GROSS INCOME ⁷										
Alabama.....	3,216,964	2,964,588	2,679,330	2,445,188	2,451,310	2,287,810	2,247,438	1,836,199	1,634,742	1,679,746
Alaska.....	290,254	234,171	244,100	-	-	-	-	-	-	-
Arizona.....	1,598,086	1,456,967	1,263,300	1,133,078	1,065,139	1,028,023	853,869	747,769	642,640	660,433
Arkansas.....	1,423,375	1,417,990	1,311,805	1,221,340	1,178,792	1,064,449	1,075,003	948,913	859,742	808,796
California.....	28,559,931	26,643,536	25,132,639	22,023,493	20,861,528	20,100,403	17,781,044	15,558,376	13,978,169	14,307,829
Colorado.....	2,579,683	2,551,364	2,225,148	2,137,817	2,072,906	1,924,615	1,800,684	1,609,065	1,454,809	1,333,092
Connecticut.....	5,151,011	4,984,889	4,625,939	4,330,913	4,275,815	3,901,967	3,656,371	3,219,023	2,651,537	2,901,236
Delaware.....	895,720	874,233	794,649	659,777	691,070	652,433	603,774	545,893	448,332	485,791
District of Columbia.....	1,556,075	1,523,972	1,555,827	1,474,718	1,488,832	1,666,677	1,465,478	1,418,048	1,376,898	1,128,555
Florida ²	6,056,183	5,416,935	4,607,886	4,069,109	3,807,180	3,447,667	3,068,460	2,594,907	2,263,498	2,184,806
Georgia.....	4,011,521	3,793,532	3,519,978	3,149,890	3,080,357	3,040,741	2,670,363	2,308,074	2,064,459	2,060,766
Hawaii.....	897,985	835,360	801,826	719,347	705,874	662,698	653,248	583,616	540,858	586,944
Idaho.....	849,284	832,577	729,642	750,695	676,761	685,693	669,047	580,309	529,931	519,785
Illinois.....	19,923,139	19,234,581	17,270,748	16,597,198	16,558,187	15,797,279	15,291,223	13,469,090	12,510,306	12,959,004
Indiana.....	7,252,595	7,032,222	6,592,920	6,103,459	6,309,457	5,865,932	5,542,162	4,816,972	4,374,124	4,364,014
Iowa.....	3,654,332	3,474,393	3,270,824	3,276,360	3,282,905	3,098,004	3,057,144	2,887,396	2,735,521	2,736,718
Kansas.....										

INDIVIDUAL INCOME TAX RETURNS, 1948-1957

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Table 21.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX, BY STATES AND TERRITORIES—Continued

States and Territories	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948
(Thousand dollars)										
ADJUSTED GROSS INCOME ⁷ —Continued										
Ohio.....	17,389,492	16,919,511	15,917,578	13,985,208	14,793,481	13,298,984	12,579,855	10,711,935	9,636,409	10,095,564
Oklahoma.....	2,871,543	2,762,684	2,572,734	2,440,907	2,426,682	2,259,852	2,209,293	1,925,065	1,713,487	1,719,212
Oregon.....	2,584,107	2,748,824	2,501,058	2,427,856	2,290,259	2,316,087	2,228,677	2,004,899	1,781,983	1,835,879
Pennsylvania.....	19,513,876	18,814,973	17,358,034	16,167,247	16,851,700	15,877,555	15,140,296	13,420,151	12,094,363	12,656,320
Puerto Rico and Virgin Islands.....	-	-	58,333	54,759	-	-	-	-	-	-
Rhode Island.....	1,334,680	1,357,408	1,305,004	1,145,238	1,213,827	1,183,436	1,130,209	1,055,155	902,320	1,025,377
South Carolina.....	2,068,449	1,953,856	1,838,845	1,697,197	1,738,783	1,714,230	1,500,042	1,306,858	1,114,879	1,056,583
South Dakota.....	693,770	671,758	645,905	653,981	631,981	600,477	626,089	557,868	540,617	596,537
Tennessee.....	3,796,296	3,673,637	3,295,848	3,115,501	3,121,764	2,828,368	2,690,510	2,376,817	2,155,940	2,041,261
Texas.....	12,356,351	11,581,769	10,696,062	10,248,638	9,636,925	9,297,753	8,793,470	7,874,215	6,863,925	6,482,687
Utah.....	1,210,617	1,155,318	1,041,548	916,952	930,959	909,692	847,179	712,171	630,231	653,441
Vermont.....	485,857	480,734	406,288	395,251	381,610	387,605	384,539	352,663	307,216	331,730
Virginia.....	4,997,439	4,752,338	4,384,985	4,040,840	3,889,100	3,721,293	3,271,159	2,927,108	2,606,750	2,568,408
Washington ⁵	4,665,784	4,266,620	4,202,739	4,263,326	4,140,917	3,963,940	3,789,088	3,254,719	2,949,863	2,970,439
West Virginia.....	2,491,355	2,298,203	2,055,092	1,909,683	2,063,685	2,065,157	1,837,849	1,727,911	1,620,262	1,730,289
Wisconsin.....	6,157,596	5,916,479	5,480,112	5,008,957	5,163,817	4,985,584	4,706,494	4,116,769	3,764,843	3,802,274
Wyoming.....	543,190	493,013	435,582	405,817	437,277	412,350	399,292	353,090	327,108	320,222
Other areas ⁶	380,569	221,342	99,152	-	-	-	-	-	-	-
Total.....	280,228,863	267,653,322	248,779,023	230,401,432	229,952,507	216,939,912	203,338,874	180,064,994	162,209,696	164,272,520
INCOME TAX AFTER CREDITS										
Alabama.....	323,363	293,807	265,376	223,474	250,142	231,192	211,212	148,496	116,224	121,400
Alaska.....	38,312	32,080	32,282	-	-	-	-	-	-	-
Arizona.....	183,156	166,183	140,561	122,154	123,797	128,813	97,987	74,810	50,452	55,947
Arkansas.....	133,857	133,344	114,137	112,351	109,740	100,262	95,093	74,320	57,636	63,875
California.....	3,650,876	3,373,902	3,203,108	2,712,536	2,836,356	2,761,782	2,320,749	1,739,734	1,373,923	1,483,005
Colorado.....	308,411	311,905	261,289	242,683	257,037	250,542	209,202	160,012	128,524	124,155
Connecticut.....	727,089	711,347	629,646	579,527	621,055	593,247	499,452	379,930	267,465	309,598
Delaware.....	164,399	161,748	155,364	122,882	128,749	124,124	113,465	110,057	77,209	72,369
District of Columbia.....	213,070	207,224	211,851	198,493	219,126	249,113	205,066	170,054	141,467	124,884
Florida ²	712,895	644,329	521,484	441,261	450,395	408,481	347,360	254,167	188,663	192,187
Georgia.....	419,306	385,097	354,661	310,837	322,706	340,067	270,254	192,170	161,959	161,964
Hawaii.....	101,430	92,403	84,356	73,684	82,129	80,683	72,761	54,964	47,120	57,618
Idaho.....	83,035	89,123	69,637	68,057	68,342	77,978	64,198	44,927	39,354	38,408
Illinois.....	2,695,217	2,611,643	2,189,678	2,131,725	2,343,043	2,215,931	2,000,619	1,511,346	1,226,823	1,344,871
Indiana.....	894,409	851,909	774,859	684,031	792,854	710,958	628,066	449,731	371,821	374,381
Iowa.....	382,461	350,576	327,874	324,799	358,389	331,511	304,518	247,277	207,742	216,959
Kansas.....	321,627	303,256	295,560	285,953	307,052	306,250	248,899	191,037	155,623	173,592
Kentucky.....	370,527	326,503	299,348	279,260	305,518	285,662	232,064	178,429	132,687	146,904
Louisiana.....	427,308	388,475	337,321	301,572	321,701	310,305	254,285	201,705	167,711	170,322
Maine.....	129,248	122,745	99,482	94,161	110,151	110,076	86,170	65,225	56,381	59,554
Maryland ³	675,769	646,807	563,566	511,408	595,562	596,218	512,850	367,626	290,284	279,058
Massachusetts.....	1,111,125	1,053,170	1,023,410	861,447	1,014,510	980,446	830,396	650,438	518,417	573,751
Michigan.....	1,844,636	1,839,256	1,687,936	1,523,997	1,772,474	1,470,551	1,287,949	968,137	700,399	752,115
Minnesota.....	550,228	526,262	479,228	428,629	472,187	457,051	378,824	299,539	238,292	267,983
Mississippi.....	119,481	119,728	101,591	93,956	97,173	97,146	86,585	66,758	53,677	56,054
Missouri.....	758,715	746,046	707,178	636,757	734,844	681,645	581,951	438,202	351,445	347,794
Montana.....	109,100	97,412	93,183	89,707	94,791	90,524	84,505	63,894	51,468	56,269
Nebraska.....	189,895	191,471	178,280	176,026	194,096	183,130	177,406	135,422	109,937	121,768
Nevada.....	74,276	69,245	62,559	55,585	49,767	52,654	39,455	32,262	22,506	25,796
New Hampshire.....	101,296	90,742	83,282	74,769	87,626	72,411	66,059	49,158	38,463	42,075
New Jersey.....	1,487,159	1,411,688	1,265,901	1,166,222	1,275,118	1,166,757	998,208	742,887	590,326	615,496
New Mexico.....	127,330	106,944	96,338	82,691	91,501	94,464	77,542	57,740	45,204	40,598
New York ⁴	4,434,724	4,232,431	3,947,023	3,643,412	3,851,980	3,656,252	3,315,250	2,626,329	2,137,040	2,265,751
North Carolina.....	416,596	381,101	351,336	304,673	330,854	327,289	288,634	218,691	165,890	177,614
North Dakota.....	63,730	61,074	51,462	45,446	53,685	53,426	56,000	41,173	37,986	47,331
Ohio.....	2,219,449	2,149,144	1,978,564	1,670,881	2,024,999	1,794,080	1,550,625	1,087,976	879,644	949,747
Oklahoma.....	328,978	300,680	269,320	257,366	276,194	267,793	230,307	180,553	136,048	153,119
Oregon.....	291,606	332,267	285,104	270,500	290,606	302,123	273,303	205,952	162,938	179,862
Pennsylvania.....	2,480,178	2,373,040	2,080,488	1,871,750	2,185,934	2,055,379	1,797,449	1,344,389	1,073,079	1,145,176
Puerto Rico and Virgin Islands.....	-	-	994	1,230	-	-	-	-	-	-
Rhode Island.....	164,769	166,319	165,508	133,240	154,676	152,007	138,096	109,031	78,973	101,231
South Carolina.....	179,898	175,210	159,573	140,929	161,242	177,746	135,665	101,903	75,146	72,509
South Dakota.....	63,286	59,847	53,270	55,392	59,375	56,670	54,347	40,509	36,833	45,329
Tennessee.....	389,588	377,869	325,301	297,279	332,233	300,640	271,546	210,346	158,539	156,520
Texas.....	1,536,437	1,404,530	1,284,540	1,208,671	1,223,160	1,222,734	1,102,785	882,519	673,388	684,526
Utah.....	123,060	116,232	100,444	83,989	99,119	92,647	75,732	53,033	42,750	43,489
Vermont.....	46,491	48,531	40,617	33,979	38,227	37,008	34,380	26,871	21,774	23,562
Virginia.....	542,757	520,952	460,397	415,799	443,127	427,054	346,541	253,349	203,112	205,210
Washington ⁵	564,834	544,624	501,047	500,075	541,342	530,356	472,971	335,349	271,847	290,582
West Virginia.....	279,447	243,830	205,292	184,974	209,892	219,542	168,267	132,030	109,570	128,794
Wisconsin.....	716,869	686,386	622,459	531,899	631,280	605,472	524,133	384,750	308,588	318,840
Wyoming.....	60,955	58,905	49,734	45,083	51,410	51,524	48,911	34,327	28,461	29,868
Other areas ⁶	49,447	17,169	11,191	-	-	-	-	-	-	-
Total.....	34,382,205	32,706,061	29,653,960	26,707,201	29,447,266	27,889,716	24,268,092	18,389,534	14,580,808	15,459,810

¹Excludes returns with no adjusted gross income, 1948-54, and for 1955-56 returns with no information.

²Includes returns from Panama Canal Zone, 1948-55.

³For 1948-51, includes all returns from Puerto Rico and Virgin Islands and for 1952 part of such returns.

⁴Includes part of the returns from Puerto Rico and Virgin Islands for 1952 and all such returns for 1953.

⁵For 1948-54, includes returns from Alaska.

⁶For 1955, returns with foreign addresses except those with Canadian and Mexican addresses filed in States contiguous to those countries. For 1956-57, includes all returns with addresses outside the United States, Alaska, and Hawaii.

⁷Adjusted gross income less adjusted gross deficit, 1955-57.

**Synopsis of
Tax Laws**

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Table A.—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MAXIMUM AND MINIMUM TAX RATES, 1948-57

Items	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948
	(Dollars)									
Gross income requirement for filing returns.....	600									
Regular exemption for taxpayer and each dependent.....	600									
Additional exemptions for age 65 or older and for blindness ¹	600									
	(Percent)									
Income tax rate for lowest taxable income bracket.....	20.0			22.2		20.4	17.4	16.6		
Income tax rate for highest taxable income bracket.....	91.0			92.0		91.0	84.4	82.1		
Maximum tax rate limitation ²	87.0			88.0		87.2	80.0	77.0		

¹Additional exemptions were allowed for the years 1948-57 to the taxpayer and, if a joint return was filed, his wife.

²Income tax before credits need not exceed the indicated percentages of net income for 1948-53, nor of taxable income for 1954-57.

Table B.—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE AND SELF-EMPLOYMENT TAX RATES, 1951-57

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

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FORM **1040**U. S. Treasury Department
Internal Revenue Service**U. S. INDIVIDUAL INCOME TAX RETURN—1957**or Other Taxable Year Beginning 1957, Ending 195...
(PLEASE TYPE OR PRINT)Name
(If this is a joint return of husband and wife, use first names of both)Home
address
(Number and street or rural route)

(City, town, or post office)

(Postal zone number)

(State)

Your Social Security Number

Occupation

Wife's Social Security Number

Occupation

If Income Was All From Salaries and Wages, Use Pages 1 and 2 Only. See Page 3 of the Instructions.

Exemptions

1. Check blocks which apply. (a) Regular \$600 exemption. ☐ Yourself ☐ Wife **Enter number of exemptions checked** →
 Check for wife if she had no income or her income is included in this return. (b) Additional \$600 exemption if 65 or over at end of taxable year. ☐ Yourself ☐ Wife
 (c) Additional \$600 exemption if blind at end of taxable year. ☐ Yourself ☐ Wife
2. List first names of your children who qualify as dependents; give address if different from yours. **Enter number of children listed** →
3. Enter number of exemptions claimed for other persons listed at top of page 2.
4. Enter the total number of exemptions claimed on lines 1, 2, and 3.

5. Enter all wages, salaries, bonuses, commissions, tips, and other compensation received in 1957, before payroll deductions.

Employer's Name

Where Employed (City and State)

(a) Wages, etc.

(b) Income Tax Withheld

\$

\$

Enter totals here →

\$

\$

6. Less: (a) Travel, reimbursed expenses, etc. (See instructions, page 6. Attach required statements.)
-
- (b) Excludable "Sick Pay" in line 5

\$

7. Balance (line 5 less line 6).....

\$

8. Profit (or loss) from business from separate Schedule C.....

\$

9. Profit (or loss) from farming from separate Schedule F.....

\$

10. Other income (or loss) from page 3 (dividends, interest, rents, pensions, etc.)..

\$

11. ADJUSTED GROSS INCOME (sum of lines 7, 8, 9, and 10).....

\$

If social security tax (FICA) withheld from your wages exceeded \$94.50, see instructions, page 5.

Unmarried or legally separated persons qualifying as "Head of Household," see instructions, page 7, and check here ☐Widows and widowers who are entitled to the special tax computation, see instructions, page 7, and check here ☐

12. Tax on income on line 11. (If line 11 is under \$5,000, and you do not itemize deductions, use Tax Table on page 16 of instructions to find your tax and check here
- ☐
- . If line 11 is \$5,000 or more, or if you itemize deductions, compute your tax on page 2 and enter here the amount from line 9, page 2).

\$

If income was all from wages, omit lines 13 through 16

13. (a) Dividends received credit from line 5 of Schedule J.....

\$

- (b) Retirement income credit from line 12 of Schedule K.....

\$

14. Balance (line 12 less line 13).....

\$

15. Enter your self-employment tax from separate Schedule C or F.....

\$

16. Sum of lines 14 and 15.....

\$

17. (a) Tax withheld (line 5 above). Attach Forms W-2 (Copy B).....

\$

- (b) Payments and credits on 1957 Declaration of Estimated Tax (See page 8, instructions.)

\$

District Director's office where paid

18. If your tax (line 12 or 16) is larger than your payments (line 17), enter the balance due here →

\$

Pay in full with this return to "Internal Revenue Service." If less than \$1.00, file return without payment.

19. If your payments (line 17) are larger than your tax (line 12 or 16), enter the overpayment here →

\$

If less than \$1.00, the overpayment will be refunded only upon application. See instructions, page 8.

20. Amount of line 19 to be: (a) Credited on 1958 estimated tax \$.....; (b) Refunded \$.....

County in which you live.

Is your wife (husband) making a separate return for 1957? ☐ Yes ☐ No If "Yes," enter her (his) name.Do you owe any Federal tax for years before 1957? ☐ Yes ☐ No**TAXPAYER**—I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Sign here

(Your signature)

(Date)

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

(Date)

→ To assure split-income benefits, husband and wife must include all their income and, even though only one has income, BOTH MUST SIGN.

PREPARER (other than taxpayer)—I declare under the penalties of perjury that I prepared this return for the person(s) named herein; and that this return (including any accompanying schedules and statements) is, to the best of my knowledge and belief, a true, correct, and complete return based on all the information relating to the matters required to be reported in this return of which I have any knowledge.

Sign here

(Individual or Firm Signature)

(Address)

(Date)

Form 1040—1957 EXEMPTIONS FOR PERSONS OTHER THAN YOUR WIFE AND CHILDREN

Page 2

Name	Relationship	Number of months dependent lived in your home. If born or died during year also write "B" or "I."	Did dependent have gross income of \$600 or more?	Amount YOU spent for dependent's support. If 100% write "All"	Amount spent by OTHERS including dependent from own funds
				\$	\$

Enter on line 3, page 1, the number of exemptions claimed above.

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

ITEMIZED DEDUCTIONS—IF YOU DO NOT USE TAX TABLE OR STANDARD DEDUCTION**If Husband and Wife (Not Legally Separated) File Separate Returns and One Itemizes Deductions, the Other Must Also Itemize**

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

Contributions			\$
	Total paid but not to exceed 20% of line 11, page 1, except as described on page 8 of instructions.		
Interest			\$
	Total interest		
Taxes			\$
	Total taxes		
Medical and dental expense (If 65 or over, see instructions, page 9)	Submit itemized list. Do not enter any expense compensated by insurance or otherwise.		\$
	1. Cost of medicines and drugs, in excess of 1 percent of line 11, page 1		
	2. Other medical and dental expenses		
	3. Total		
	4. Enter 3 percent of line 11, page 1		
Other Deductions (Including child care and casualty losses)	5. Allowable amount (excess of line 3 over line 4). (See instructions, page 10, for limitations.)		\$
	Enter child care expenses paid but not to exceed \$600. Enter casualty losses which are not compensated by insurance or otherwise. See page 10 of instructions and attach information required.		
	Total		
TOTAL DEDUCTIONS (Enter here and on line 2 of Tax Computation, below)			\$

TAX COMPUTATION—IF YOU DO NOT USE THE TAX TABLE

1. Enter Adjusted Gross Income from line 11, page 1	\$
2. If deductions are itemized above, enter total of such deductions. If deductions are not itemized and line 1, above, is \$5,000 or more: (a) a married person filing separately enter \$500; (b) all others enter 10 percent of line 1, or \$1,000, whichever is smaller.	
3. Balance (line 1 less line 2)	
4. Multiply \$600 by total number of exemptions claimed on line 4, page 1	
5. TAXABLE INCOME (line 3 less line 4)	
6. Tax on amount on line 5. Use appropriate Tax Rate Schedule on page 11 of instructions	
7. If you had capital gains and the alternative tax applies, enter the tax from separate Schedule D	
8. Tax credits. If you itemized deductions, enter: (a) Credit for income tax payments to a foreign country or U. S. possession (Attach Form 1116) (b) Tax paid at source on tax-free covenant bond interest and credit for partially tax-exempt interest	\$
Enter total →	
9. Enter here and on line 12, page 1, the amount shown on line 6 or 7 less amount claimed on line 8	\$

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Page 3

IF INCOME WAS ALL FROM SALARIES AND WAGES, TEAR OFF THIS PAGE AND FILE ONLY PAGES 1 AND 2**Schedule A.—INCOME FROM DIVIDENDS** (Income from Savings (Building) and Loan Associations and Credit Unions should be entered as interest in Schedule B)

1. Name of qualifying corporation declaring dividend (See instructions, page 12): (Indicate by (H), (W), (J) whether stock is held by husband, wife, or jointly)	Amount
.....	\$
.....	
.....	
.....	
2. Total	\$
3. Exclusion of \$50 (If both husband and wife received dividends, each is entitled to exclude not more than \$50 of his (her) own dividends) .....	.....
4. Excess, if any, of line 2 over line 3. Enter here and on line 1, Schedule J	\$
5. Name of nonqualifying corporation declaring dividend:	.....
.....	
6. Enter total of lines 4 and 5	\$

Schedule B.—INCOME FROM INTEREST

Name of payer	Amount	Name of payer	Amount
.....	\$		\$
.....			
Enter total here→			

Schedule D Summary.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

1. From sale or exchange of capital assets (from separate Schedule D)
2. From sale or exchange of property other than capital assets (from separate Schedule D)

Schedule E.—INCOME FROM PENSIONS AND ANNUITIES (See instructions, page 13)**Part I.—General Rule**

1. Investment in contract	\$	4. Amount received this year	\$
2. Expected return	\$	5. Amount excludable (line 4 multiplied by line 3) .....	.....
3. Percentage of income to be excluded (line 1 divided by line 2)	%	6. Taxable portion (excess of line 4 over line 5) .....	.....

Part II.—Where your cost will be recovered within three years and your employer has contributed part of the cost

1. Cost of annuity (amounts paid in) ..	\$	4. Amount received this year	\$
2. Cost received tax-free in past years ..	.....	5. Taxable portion (excess, if any, of line 4 over line 3) ..	.....
3. Remainder of cost (line 1 less line 2) ..	\$		

Schedule G.—INCOME FROM RENTS AND ROYALTIES

1. Kind and location of property	2. Amount of rent or royalty	3. Depreciation (explain in Sch. I) or depletion	4. Repairs (attach itemized list)	5. Other expenses (attach itemized list)
.....	\$	\$	\$	\$
.....				
.....				
1. Totals	\$	\$	\$	\$
2. Net income (or loss) from rents and royalties (column 2 less sum of columns 3, 4, and 5)				

Schedule H.—OTHER INCOME

1. Partnerships (name and address)

2. Estates or trusts (name and address)

3. Other sources (state nature)

Total income (or loss) from above sources (Enter here and on line 10, page 1)

Schedule I.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULE G

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
.....		\$	\$			\$
.....						
.....						
.....						

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Page 4

IF INCOME WAS ALL FROM SALARIES AND WAGES, TEAR OFF THIS PAGE AND FILE ONLY PAGES 1 AND 2**Schedule J.—DIVIDENDS RECEIVED CREDIT** (See instructions, page 15)

1. Amount of dividends on line 4, Schedule A.....	\$	
2. Tentative credit (4 percent of line 1).....		
LIMITATION ON CREDIT		
3. Tax shown on line 12, page 1, plus amount, if any, shown on line 8(b), page 2.....		
4. 4 percent of taxable income.....		
Taxable Income Means (a) If tax is computed on page 2, the amount shown on line 5, page 2. (b) If capital gains alternative tax applies, the amount shown on line 14, separate Schedule D. (c) If Tax Table is used, the amount shown on line 11, page 1, less 10 percent thereof, and less the deduction for exemptions (\$600 multiplied by the number of exemptions claimed on line 4, page 1).		
5. Dividends received credit. Enter here and on line 13(a), page 1, the smallest of the amounts on line 2, 3, or 4, above.....	\$	

Schedule K.—RETIREMENT INCOME CREDIT (See instructions, page 15)**This credit does not apply:**

1. If you received pensions or annuities of \$1,200 or more from Social Security or Railroad Retirement,
2. If you are under 65 years of age and had "earned income" of \$2,100 or more, OR
3. If you are 65 or over and under 72, and had "earned income" of \$2,400 or more.

If separate return, use column B only. If joint return, use column A for wife and column B for husband—→

Did you receive earned income in excess of \$600 in each of any 10 calendar years before the taxable year 1957? Widow or widowers see instructions, page 15.....

If answer above is "Yes" in either column, furnish all information below in that column.

1. Retirement income for taxable year which is included in line 11, page 1, of this return:

(a) For taxpayers under 65 years of age:

Enter only income received from pensions and annuities under public retirement systems, including retirement pay from Armed Forces.....

(b) For taxpayers 65 years of age or older:

Enter total of pensions and annuities, including retirement pay from Armed Forces, interest, gross rents, and dividends.....

LIMITATION ON RETIREMENT INCOME

	A	B
	☐ Yes ☐ No	☐ Yes ☐ No
2. Maximum amount of retirement income for credit computation.....	\$ 1,200 00	\$ 1,200 00
3. Deduct:		
(a) Amounts received in taxable year as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income..		
(b) Earned income received in taxable year: (This line does not apply to persons 72 years of age or over)		
(1) Taxpayers under 65 years of age, enter amount in excess of \$900.....		
(2) Taxpayers 65 or over and under 72, enter amount in excess of \$1,200.....		
4. Total of lines 3(a) and 3(b).....		
5. Balance (line 2 minus line 4).....		
6. Line 5 or line 1, whichever is smaller.....		
7. Tentative credit (20 percent of line 6).....		
8. Total tentative credit on this return (total of amounts on line 7, columns A and B).....		

LIMITATION ON RETIREMENT INCOME CREDIT

9. Amount of tax shown on line 12, page 1.....	
10. Less: Dividends received credit from line 5, Schedule J, above.....	
11. Balance (line 9 less line 10).....	
12. Retirement income credit. Enter here and on line 13(b), page 1, the amount on line 8 or line 11, whichever is smaller.....	\$

Helpful Information on

HOW TO PREPARE YOUR

Income Tax Return

on Form 1040

for 1957

You can save money for yourself and the Government, if you—

File your return early—Make sure the figures are right

The final date for filing your return is April 15, but taxpayers who wait until the last minute often make costly mistakes.

You should be able to prepare your return with the assistance of the information contained in this pamphlet. The instructions are arranged in the same order as the lines and pages of Form 1040. If you need help from the Internal Revenue Service, you can ask questions by phone of our nearest office or come in for other assistance.



Publication 3 (Rev. 9-57)

Russell C. Harrington
Commissioner.

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GENERAL INSTRUCTIONS

WHO MUST FILE

Every citizen or resident of the United States—whether an adult or minor—who had \$600 (\$1,200 if 65 years of age or over) or more gross income in 1957 must file. A 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 tax was withheld. A married person with income less than her (his) own personal exemption(s) should file a joint return with husband or wife to get the smaller tax or larger refund for the couple. For self-employment tax filing requirements, see page 7 of these instructions.

MEMBERS OF ARMED FORCES

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

WHEN AND WHERE TO FILE

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

WHERE TO GET FORMS

As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Internal Revenue Service office, and also at most banks and post offices.

WHERE TO GET HELP

After reading these instructions you should be able to prepare your own return, unless you have complicated problems. If you do need help, you can get it by phoning or visiting any Internal Revenue Service office.

Other Internal Revenue Service publications, copies of which may be obtained from your District Director or the Superintendent of Documents, Government Printing Office, Washington 25, D. C., are:

Your Federal Income Tax
(I. R. S. Pub. No. 17) . . . Price: 35¢
Tax Guide for Small Business
(I. R. S. Pub. No. 334) . . Price: 35¢
Employer's Tax Guide, Circular E
(I. R. S. Pub. No. 15) Free
Farmer's Tax Guide
(I. R. S. Pub. No. 225) Free
Income Tax Guides for United States Citizens Abroad
(I. R. S. Pub. No. 54) Free

HOW TO PAY

The balance of tax shown to be due

on line 18, page 1, of your return on Form 1040 must be paid in full with your return. Checks or money orders should be made payable to "Internal Revenue Service."

SIGNATURE AND VERIFICATION

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

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

YOUR RIGHTS OF APPEAL

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

LOCATIONS OF DISTRICT DIRECTORS' OFFICES

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

ALABAMA—Birmingham 3, Ala.
ALASKA—Tacoma 2, Wash.
ARIZONA—Phoenix, Ariz.
ARKANSAS—Little Rock, Ark.
CALIFORNIA—Los Angeles 12, Calif.; San Francisco 2, Calif.
COLORADO—Denver 2, Colo.
CONNECTICUT—Hartford, Conn.
DELAWARE—Wilmington 99, Del.
DISTRICT OF COLUMBIA—Baltimore 2, Md.
FLORIDA—Jacksonville, Fla.
GEORGIA—Atlanta 3, Ga.
HAWAII—Honolulu 13, T. H.
IDAHO—Boise, Idaho.
ILLINOIS—Chicago 2, Ill.; Springfield, Ill.
INDIANA—Indianapolis, Ind.
IOWA—Des Moines 8, Iowa.
KANSAS—Wichita 21, Kans.

KENTUCKY—Louisville 2, Ky.
LOUISIANA—New Orleans, La.
MAINE—Augusta, Maine.
MARYLAND—Baltimore 2, Md.
MASSACHUSETTS—Boston 13, Mass.
MICHIGAN—Detroit 31, Mich.
MINNESOTA—St. Paul 1, Minn.
MISSISSIPPI—Jackson 5, Miss.
MISSOURI—St. Louis 1, Mo.; Kansas City 6, Mo.
MONTANA—Helena, Mont.
NEBRASKA—Omaha 2, Nebr.
NEVADA—Reno, Nev.
NEW HAMPSHIRE—Portsmouth, N. H.
NEW JERSEY—Industrial Office Bldg., Newark 2, N. J.; 7th and Cooper Streets, Camden 1, N. J.
NEW MEXICO—Albuquerque, N. Mex.
NEW YORK—Brooklyn 1, N. Y.; 245 West Houston Street, New York 14, N. Y.; 484 Lexington Avenue, New York 17, N. Y.; Albany 1, N. Y.; Syracuse 1, N. Y.; Buffalo 2, N. Y.
NORTH CAROLINA—Greensboro, N. C.
NORTH DAKOTA—Fargo, N. Dak.
OHIO—Cleveland 15, Ohio; Columbus 15, Ohio; Toledo 1, Ohio; Cincinnati 2, Ohio.

OKLAHOMA—Oklahoma City, Okla.
OREGON—Portland 9, Oreg.
PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington 25, D. C.
PENNSYLVANIA—Philadelphia 7, Pa.; Scranton 14, Pa.; Post Office and Courthouse Building, Pittsburgh 30, Pa.
PUERTO RICO—Santurce Building, Santurce, P. R.
RHODE ISLAND—Providence 2, R. I.
SOUTH CAROLINA—Columbia 1, S. C.
SOUTH DAKOTA—Aberdeen, S. Dak.
TENNESSEE—Nashville 3, Tenn.
TEXAS—Austin 14, Tex.; Dallas 1, Tex.
UTAH—Salt Lake City, Utah.
VERMONT—Burlington, Vt.
VIRGINIA—Richmond 19, Va.
VIRGIN ISLANDS—Charlotte Amalie, St. Thomas, V. I.
WASHINGTON—Tacoma 2, Wash.
WEST VIRGINIA—Parkersburg, W. Va.
WISCONSIN—Milwaukee 2, Wis.
WYOMING—Cheyenne, Wyo.

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

SPECIAL CARD FORM (1040A) FOR EMPLOYEES EARNING LESS THAN \$5,000

If your gross income was less than \$5,000 and consisted only of (a) wages reported on withholding statements (Form W-2) and (b) not more than \$100 total of other wages, interest, and dividends, the law provides an easy way for you to file. Merely enter the required information on card Form 1040A. You may figure your own tax from the Tax Table or have the Internal Revenue Service do it for you. *You may obtain the card form from your District Director. If you qualify and decide to use Form 1040A, do not use any of the forms in this pamphlet.*

HOW TO USE FORM 1040

DESIGN OF FORM

Form 1040 is designed to meet the needs of all persons who do not use card Form 1040A described above. Most taxpayers who use Form 1040 will find it necessary to use only a part of the form. Therefore, it is so arranged that pages 3 and 4 may be discarded if not needed.

- If your income was all from salaries and wages, you need only the first two pages of Form 1040.
- If your income was less than \$5,000 and all from salaries and wages, you may need page 1 only.
- Income from farming or other business, which is figured on a separate schedule, is to be reported on page 1. All other income is to be reported on page 3.
- Page 2 contains a schedule for claiming exemptions for persons other than your wife and children, for itemizing your nonbusiness deductions, and for figuring your tax.
- Page 4 contains the schedules for computing the credits for dividends received and retirement income.

HOW TO FILL IN FORM

Filling in the form involves FOUR STEPS:

STEP 1 Claiming Your Exemptions	List on page 1 exemptions for yourself (and for your wife, if you are filing a joint return or if she had no income) and for your children. List exemptions for dependents other than your children in the schedule at the top of page 2. DETAILED INSTRUCTIONS, PAGE 4 OF THIS PAMPHLET.
STEP 2 Reporting Your Income	Enter income from salaries and wages on page 1; also, income from farming and other business income, the details of which will be shown in separate Schedules F and C. All other income is to be reported on page 3. If you are an employee, see page 6 of these instructions for information relating to the treatment of sick pay and special deductions for travel expenses, reimbursed expenses, etc. DETAILED INSTRUCTIONS, PAGES 5, 6, AND 7 OF THIS PAMPHLET.
STEP 3 Claiming Your Deductions	The law allows you to reduce your income by certain contributions to charity, expenditures for interest, taxes, extraordinary medical and dental expenses, child care, certain losses, and miscellaneous items, provided you itemize them on your return. Since there are restrictions on these deductions, refer to pages 8, 9, and 10 of this pamphlet for details. The law also provides a "standard deduction" for persons who do not wish to list their deductions. The Tax Table on page 16 automatically allows a standard deduction for persons having income of less than \$5,000. The standard deduction for those with income of \$5,000 or more is 10 percent of the income on line 11, page 1 of the form, but not to exceed \$1,000 (\$500 for a married person filing a separate return). It will be wise to compare the total of your itemized deductions with the standard deduction to see which method is better. DETAILED INSTRUCTIONS, PAGES 8, 9, AND 10 OF THIS PAMPHLET.
STEP 4 Figuring Your Tax	If you do not itemize deductions and if your income on line 11, page 1 of the form, is less than \$5,000, you must use the Tax Table on page 16. If you itemize your deductions or if your income is \$5,000 or more, you must use the tax computation schedule on page 2 of the form and the tax rate schedules on page 11 of this pamphlet. See page 7 if you are unmarried or legally separated, maintain a home, and have a dependent living with you. Also see page 7 if you are a widow or widower. DETAILED INSTRUCTIONS, PAGE 11 OF THIS PAMPHLET.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040

MARRIED PERSONS—JOINT OR SEPARATE RETURNS

Advantages of a Joint Return.—In most cases it is advantageous for married couples to file joint returns. The law provides "split income" benefits in figuring the tax on a joint return which often results in a lower tax than would result from separate returns.

How To Make a Joint Return.—In a joint return you must include all income and deductions of both husband and wife. In the return heading, list both names (for example: "John H. and Mary D. Doe"). Both must sign the return.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a

nonresident alien at any time during the taxable year.

When a joint return is filed, the couple assume full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

How To Make a Separate Return.—In a separate return each must report his or her separate income and deductions and fill in a separate form. The "split income" provisions of the Federal tax law do not apply to separate returns of husband and wife. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deduc-

tions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.) If one itemizes and claims actual deductions, then both must.

Changes in Marital Status.—If married at the close of your taxable year, you are considered married for the entire year. If divorced or legally separated on or before the close of your year, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the entire year, and may file a joint return. You may also be entitled to the benefits of a joint return for the two years following the death of your husband or wife. See page 7.

HOW TO CLAIM YOUR EXEMPTIONS

You Are Allowed a Deduction of \$600 for Each Exemption for Which You Qualify as Explained Below

LINE 1—EXEMPTIONS FOR YOU AND WIFE

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were blind or were 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate blocks.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and did not receive more than half her support from another taxpayer. 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 1957, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement of such fact must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter of the visual field subtends an angle no greater than 20°.

LINE 2—EXEMPTIONS FOR YOUR CHILDREN

You are entitled to one exemption for each child (including a stepchild, or legally adopted child), if during the taxable year, that child:

1. Support.—Received more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition below of support), and

2. Income.—Had not attained the age of 19 or was a student (if the child is 19 or over and not a student, he must have received less than \$600 gross income), (see definition of student below), and

3. Married Children.—Did not file a joint return with her husband (or his wife), and

4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, these items of support are measured in terms of the amount of expense incurred by the one furnishing such items. However, if the item of support furnished an individual (either by himself or by others) is in the form of goods, services, or other benefits, it will be necessary to measure the amount of such item in terms of its fair market value. In computing the amount of

support include amounts contributed by the dependent for his own support and also amounts ordinarily excludable from gross income.

In figuring whether you provide more than half of the support of a student, you may disregard amounts received by him as scholarships.

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

LINE 3—EXEMPTIONS FOR PERSONS OTHER THAN YOUR CHILDREN

You are entitled to one exemption for each other dependent who meets all the following requirements for the year:

1. Received less than \$600 gross income, and

2. Received more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition of support under line 2, paragraph 4), and

3. Did not file a joint return with her husband (or his wife), and

4. Was either a citizen or resident, of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone, and

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

Mother	Stepbrother	Son-in-law
Father	Stepsister	Daughter-in-law
Grandmother	Stepmother	The following if related by blood:
Grandfather	Stepfather	
Brother	Mother-in-law	Uncle—
Sister	Father-in-law	Aunt—
Grandson	Brother-in-law	Nephew—
Granddaughter	Sister-in-law	Niece—

The information concerning these dependents must be shown in the schedule at the top of page 2 of Form 1040.

Birth or Death of Dependent.—You can claim a full \$600 exemption for a dependent who was not alive during the entire year if the tests for claiming an exemption for such dependent are met for so much of the year the dependent was alive.

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

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

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

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

(d) Each person described in (b) above (other than the person claiming the exemption) who contributed over 10 percent of the individual's support makes a declaration that he will not claim the individual as a dependent for the year. Form 2120, Multiple Support Declaration, is available at the nearest Internal Revenue Service office for this purpose.

HOW TO REPORT YOUR INCOME

The law says all kinds of income in whatever form received are subject to tax with specific exceptions. This means that all income which is not spe-

cifically exempt must be included in your return, even though it may be offset by expenses and other deductions.

The following examples will help you

in finding out what kinds of income must be reported on your income tax return and what items are exempt from tax.

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.
Dividends.
Interest on bank deposits, bonds, notes.
Interest on U. S. Savings bonds.
Profits from sales or exchanges of real estate, securities, autos, other property.

Industrial, civil service and other pensions, annuities, endowments.
Rents and royalties from property, patents, copyrights.
Profits from business or profession.
Your share of partnership profits; estate or trust income.

Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife). For details see Other Deductions, page 10 of this pamphlet.

Examples of Income Which Should Not Be Reported

All Government payments and benefits made to veterans and their families except nondisability retirement pay.
Dividends on veterans' Government insurance.

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

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

ROUNDING OFF TO WHOLE-DOLLAR AMOUNTS

If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar. Your choice as to whether or not you round off to the whole-dollar amount may not be changed after the due date for filing your return.

LINE 5—WAGES, SALARIES, ETC.

Enter all wages, salaries, etc., on the lines provided. If more space is needed attach a separate statement.

You must report the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer.

Payment in Merchandise, etc.—If your employer pays part or all of your wages in merchandise, services, stock, or other things of value, you must determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers whether or not it is agreed to be part of their salaries must include in income the fair market value of the meals and lodging.

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, the value of the meals or lodging is not to be reported in your return.

Income Tax Withheld.—Itemize the taxes withheld, and report the total amount on line 17 (a). If you have lost any Withholding Statement, ask your employer for a copy. If you cannot furnish Withholding Statements for all taxes withheld from you, attach an explanation.

Excess F. I. C. A. Tax Credit.—If more than \$94.50 of F. I. C. A. (Social Security) employee tax was withheld dur-

ing 1957 because you received wages from more than one employer, the excess should be claimed as a credit against income tax. Enter any excess of F. I. C. A. tax withheld over \$94.50 on line 5, column (b), and write "F. I. C. A. tax" in the "Where Employed" column. If a joint return, compute the credit separately.

Credit for Taxes Paid by Regulated Investment Companies.—If you are entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, enter the credit on line 5, column (b), and write "Credit from regulated investment company" in "Where Employed" column. To substantiate the credit claimed attach Copy B of Form 2439 to page 1 of Form 1040 in the same manner as withholding statements, Forms W-2.

LINE 6(a)—TRAVEL, REIMBURSED EXPENSES, ETC.

Reimbursed Expenses Other Than For Travel and Transportation.—If your employer pays you an "expense account" or otherwise reimburses you for money spent for him in connection with your employment (other than "travel and transportation"), you should add these payments to your wages on line 5, and then on line 6(a) subtract the total of your actual allowable expenses of this type but not more than the reimbursements. Attach a detailed statement in explanation. Any allowable expense in excess of the reimbursed amount may be deducted as "Other Deductions" on page 2 of your return if you itemize your deductions.

Out-of-Town Travel Expenses.—The law provides special deductions for the expenses of travel while away from home in connection with your employer's business. Traveling "away from home" means going away from the city or town where you normally work and remaining away at least overnight. "Travel expenses" means the cost of transportation fares, meals, and lodging, and includes porters' tips, hire of public stenographers, baggage charges, and similar expenses necessary to travel. Travel expenses do not include any entertainment expenses or any personal expenses such as laundry. Any amount paid to you to cover these expenses must be included in your wages. You can deduct your full "travel expenses" on line 6(a). Attach a statement to your return explaining in detail the expenses you deduct. If you choose to live away from the city where you regularly work, or do not transfer your home when your employer transfers your work to a dif-

ferent city, the law does not allow any "travel deduction" resulting from your choice of residence.

Other Transportation Expenses.—Even though you do not travel away from home, as explained above, you may deduct transportation expenses paid in connection with the performance of services for your employer on line 6(a). Transportation expenses include payments for actual travel or, if you use your own car, the business portion of the cost of operation, including fuel, repairs, and depreciation. Any reimbursement of these expenses must be included in your income. Attach a statement to your return explaining in detail the expenses you deduct.

Going To and From Work.—The law regards the cost of transportation between your residence and your principal place of employment as personal expense and does not allow you to deduct such cost, no matter how far you live from work, or how expensive the transportation may be.

Expenses of Outside Salesmen.—The law allows "Outside Salesmen" to deduct all their ordinary and necessary business expenses. Such expenses should be deducted on line 6(a). This applies only to full-time salesmen who are engaged in soliciting business for their employers away from their employer's place of business. The term does not include one whose principal activities consist of service and delivery such as a milk-driver salesman.

Other Expenses of Employees.—The expenses set forth above are the only ones which may be deducted from salaries and wages on page 1 of Form 1040 by employees. If you use the Tax Table, or if you take the standard deduction, you automatically receive an allowance for a deduction which takes the place of all other employment expenses and nonbusiness deductions. On the other hand, if you itemize your deductions, you can deduct the cost of tools, materials, dues to unions and professional societies, entertaining customers, and other expenses which are ordinary and necessary in connection with your employment. These items may be itemized and deducted on page 2 under the heading "Other Deductions."

Instead of furnishing the statements mentioned above, you may obtain Form 2106 from the nearest Internal Revenue Service office to explain these expenses.

LINE 6(b)—EXCLUSION FOR "SICK PAY"

The law allows you to exclude from wages amounts received as wages or in

place of wages under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions. In the case of such a contributory plan, it will be necessary for you to know to what extent any benefits are attributable to your contributions and to what extent they are attributable to your employer's contributions.

The employer-provided wage continuation payments can be excluded only at the rate of \$100 a week. In cases where these payments exceed a weekly rate of \$100, the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

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

If you received sick pay and it is included in your gross wages as shown on Form W-2, enter the gross wages on line 5, and enter on line 6(b) the amount of such wages to be excluded. If you claim an exclusion of any sick pay, attach a statement showing your computation, and indicating the period or periods of absence, nature of sickness or injury, and whether hospitalized. If you wish, you may obtain from the nearest Internal Revenue Service office Form 2440 to explain the exclusion.

LINE 8—BUSINESS OR PROFESSION

General.—The law taxes the profits from a business or profession—not its total receipts. Therefore, separate Schedule C (Form 1040), which contains further instructions, is provided to help you figure your profit or loss from business.

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a doctor who uses his car half for business can deduct only half the operating expenses.

Everyone engaged in a trade or business and making payments to another person of salaries, wages, commissions,

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

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interest, rent, etc., of \$600 or more in the course of such trade or business during his taxable year must file information returns, Forms 1096 and 1099, to report such payments. If a portion of such salary or wage payments was reported on a Withholding Statement (Form W-2), only the remainder must be reported on Form 1099.

Accounting Methods and Records.—Your return must be on the "cash method" unless you keep books of account. "Cash method" means that all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and only those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Uncashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can immediately turn into cash are "constructively received" even though you have not actually converted them into cash.

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable period.

The method used in keeping your records may be the cash receipts and disbursements method, or an accrual method, so long as income is clearly reflected. However, in most cases you must secure consent of the Commissioner of Internal Revenue, Washington 25, D. C., before changing your accounting method.

Net Operating Loss.—If, in 1957, your business or profession lost money instead of making a profit or if you had a casualty loss, or a loss from the sale or other disposition of depreciable property (or real property) used in your trade or business, you can apply these losses against your other 1957 income. If these losses exceed your other income, the excess of this "net operating loss" must first be carried back to offset your income for 1955 and 1956, and any remaining excess may be carried forward against your income for the years 1958 through 1962. If a carryback entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund. For further information, see section 172 of the Internal Revenue Code of 1954 and section 122 of the 1939 Code.

If you had a loss in preceding years which may be carried over to 1957, you should apply the net operating loss deduction as an adjustment of the amount entered on line 11, and attach a statement showing this computation.

LINE 9—FARMING

For the assistance of farmers, a separate Schedule F (Form 1040) is provided to report farm income for income and self-employment tax purposes. Additional instructions for farmers have been provided for use with Schedule F and are also available in the Internal Revenue Service offices.

SPECIAL COMPUTATION

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

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

The cost of maintaining a household includes such items as rent, property insurance, property taxes, mortgage interest, repairs, utilities (gas, telephone, etc.) and cost of food. Such expenses do not include the cost of clothing, education, medical treatment, vacations, life insurance, and transportation. Do not include the value of personal services performed by you or by the person qualifying you as Head of Household. These expenditures are to

be considered only for determining whether you are entitled to the use of the head of household tax rate. Do not claim them as deductions on your return unless they are otherwise allowable.

The rates for Head of Household are found in Tax Rate Schedule III on page 11 of these instructions.

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

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

USE OF TAX TABLE ON PAGE 16 OF THESE INSTRUCTIONS

Purpose of Table.—The table is a short-cut method of finding your income tax. It is provided by law and saves you the trouble of itemizing deductions and computing your tax on page 2 of the return. The table allows for an exemption of \$600 for each person listed in line 4, page 1, and charitable contributions, interest, taxes, etc., approximating 10 percent of your income.

How To Find Your Tax.—Read down the income columns until you find the line that fits the income you reported on line 11, page 1. Then read across that line until you come to the exemption column which is headed by a number corresponding to the number of exemptions you claimed on line 4 on page 1. The figure you find there is your tax.

LINE 13(a)—See page 15 of these instructions.

LINE 13(b)—See page 15 of these instructions.

LINE 15—SELF-EMPLOYMENT TAX

Every self-employed individual must file an annual return of his self-employment income on Form 1040 if he has at least \$400 of net earnings from self-employment in his taxable year, even though he may not have sufficient income to require the filing of an income tax return or is already receiving social security benefits.

Generally, if you carry on a business as a sole proprietor, or if you render service as an independent contractor, or as a member of a partnership or similar

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INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

organization, you will have self-employment income.

If your income is derived solely from salary or wages, or from dividends or interest on investments, capital gains, annuities, or pensions, you will have no self-employment income and no self-employment tax to pay.

The computation of self-employment tax is made on separate Schedule C or separate Schedule F, which with attached Schedule SE should be filed with your individual income tax return. The self-employment tax is a part of the total tax to be paid with your income tax return.

Any declaration of estimated tax required to be filed may, if you desire, include estimated tax on self-employment income.

LINE 17(a)—CREDIT FOR TAX WITHHELD

Enter the total amount of income tax withheld, credit for excess F. I. C. A. tax, and credit for taxes paid by regulated investment companies as shown on line 5, column (b). Also see explanation for line 5 on pages 5 and 6 of these instructions relating to these credits.

LINE 17(b)—CREDIT FOR ESTIMATED TAX PAYMENTS

If you paid any estimated tax on a Declaration of Estimated Tax (Form 1040-ES) for 1957, report the total of such payments on line 17(b). If on your 1956 return you had an overpayment which you chose to apply as a credit on your 1957 tax, include the credit in this total.

See page 15 of these instructions for filing requirements for 1958 declaration of estimated tax.

Additional Charge for Underpayment of Estimated Tax.—The following additional charge is imposed by law for underpayment of any installment of estimated tax: 6 percent per year for the period of the underpayment on the difference between the installment payment made and 70 percent (66⅔ percent in the case of farmers) of the installment due on the basis of the final return or tax for the year.

The charge with respect to any underpayment of any installment is mandatory and will be made unless the total amount of all payments of estimated tax made on or before the last date prescribed for the payment of such installment equals or exceeds whichever of the following is the lesser—

(a) The amount which would have been required to be paid on or before such date if the estimated tax were whichever of the following is the least—

(1) The tax shown on your return for the previous year (if your return for such year showed a liability for tax and covered a taxable year of 12 months), or

(2) A tax computed by using the previous year's income with the current year's rates and exemptions, or

(3) 70 percent (66⅔ percent in the case of farmers) of a tax computed by projecting to the end of the year the income received from the beginning of

the year up to the beginning of the month of the installment payment; OR

(b) An amount equal to 90 percent of the tax computed, at the rates applicable to the taxable year, on the basis of the actual taxable income for the months in the taxable year ending before the month in which the installment is required to be paid.

If you have an underpayment of estimated tax and believe the additional charge should not be asserted due to one or more of the relief provisions, attach a statement to your return explaining which of the provisions apply to you and showing any necessary computations. If you wish, you may obtain Form 2210 from the nearest Internal Revenue Service office for this purpose.

LINE 18 AND 19—BALANCE OF TAX DUE OR REFUND OF OVERPAYMENT

After figuring your tax either from the Tax Table or from the computation on page 2, enter the amount on line 12. Enter on line 15 the amount of your self-employment tax shown on line 34, separate Schedule C, or line 18, separate Schedule F. Show on line 18 any balance you owe, or on line 19 the amount of any overpayment due you, after taking credit for the amounts entered on line 17.

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

INSTRUCTIONS FOR PAGE 2 OF FORM 1040**Itemized Deductions—If you do not use Tax Table or Standard Deduction.****CONTRIBUTIONS**

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

gifts to veterans' organizations, or to a governmental agency which will use the gifts for public purposes. A contribution may be made in money or property (not services). If in property, it is measured by the fair market value of the property at the time of contribution.

For the contribution to be deductible, the recipient of the contribution must have been organized or created in the United States or its possessions, or under our law. The law does not allow deductions for gifts to individuals, or to other

types of organizations, however worthy.

In general, the deduction for contributions may not exceed 20 percent of your adjusted gross income (line 11, page 1). However, you may increase this limitation to 30 percent if the extra 10 percent consists of contributions made to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, or certain medical research organizations.

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If all your contributions were to these churches, schools, hospitals, or medical research organizations, you can deduct the contributions made but not more than 30 percent of your adjusted gross income. To compute the deduction for contributions you should first figure the contributions to these special institutions to the extent of 10 percent of your adjusted gross income and the amount in excess of 10 percent should be added to the other contributions to which the 20 percent limitation applies. Attach a schedule showing this computation.

While you can deduct gifts to the kind of organizations listed below, you cannot deduct dues or other payments to them, for which you receive personal benefits. For example, you can deduct gifts to a YMCA but not dues.

Some examples of the treatment of contributions are:

You CAN Deduct Gifts To:

Churches, including assessments
Salvation Army
Red Cross, community chests
Nonprofit schools and hospitals
Veterans' organizations
Boy Scouts, Girl Scouts, and other similar organizations
Nonprofit organizations primarily engaged in conducting research or education for the alleviation and cure of diseases such as tuberculosis, cancer, multiple sclerosis, muscular dystrophy, cerebral palsy, poliomyelitis, diabetes, and diseases of the heart, etc.

You CANNOT Deduct Gifts To:

Relatives, friends, other individuals
Political organizations or candidates
Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

INTEREST

If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in separate Schedules C or F or Schedule G, page 3, of Form 1040. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Interest paid on behalf of another person is not deductible unless you were legally liable to pay it. In figuring the interest paid on a mortgage on your home or on an installment contract for goods for your personal use, eliminate such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

The law allows a deduction for interest paid for purchasing personal prop-

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

You CAN Deduct Interest On:

Your personal note to a bank or an individual
A mortgage on your home
A life insurance loan, if you pay the interest in cash
Delinquent taxes

You CANNOT Deduct Interest On:

Indebtedness of another person, when you are not legally liable for payment of the interest
A gambling debt or other nonenforceable obligation
A life insurance loan, if interest is added to the loan and you report on the cash basis

TAXES

If you itemize deductions, you can deduct most non-Federal taxes paid by you. You can deduct State or local retail sales taxes if under the laws of your State they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer to the consumer. In general, you cannot deduct taxes assessed for pavements or other local improvements, including front-foot benefits, which tend to increase the value of your property. Consult your Internal Revenue Service office for circumstances under which local improvement taxes may be deducted. If you paid foreign income taxes, you may be entitled to a credit against your tax rather than a deduction from income. Form 1116 should be used to claim this credit.

Do not deduct on page 2 any non-business Federal taxes, or any taxes paid in connection with a business or profession which are deductible in Schedule G or separate Schedules C or F.

You CAN Deduct:

Personal property taxes
Real estate taxes
State income taxes
State or local retail sales taxes

Auto license fees
State capitation or poll taxes
State gasoline taxes

You CANNOT Deduct:

Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, railroad tickets, telephone, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees
Water taxes
Taxes paid by you for another person

MEDICAL AND DENTAL EXPENSES

If you itemize deductions, you can deduct, within the limits described below, the amount you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you. List name and amount paid to each person. If you pay medical expenses for a dependent who gets over half of his support from you, you can deduct the payments even though you are not entitled to an exemption for that dependent because he had \$600 or more gross income.

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

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

Figuring the Deduction.—You can deduct only those medical and dental expenses which exceed 3 percent of your adjusted gross income. However, in figuring these expenses, the amount paid for medicine and drugs may be taken into account only to the extent it exceeds 1 percent of your adjusted gross income, line 11, page 1. There is a schedule provided on page 2 to make this computation.

Any expense claimed as a deduction for the care of children and certain other dependents should not be included in your computation of the deduction for medical expense.

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

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

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

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

Special Rule for Persons 65 or Over.—

If either you or your wife were 65 or over during the taxable year, the maximum limitation for amounts spent is the same as set out above. However, amounts deductible for medical and dental expenses for you and your wife, if either was 65 or over, are not restricted to the excess over 3 percent of your adjusted gross income. In effect, the 3 percent rule may be disregarded. But the amounts spent by you for medicine and drugs for yourself, your wife, and your dependents are still limited to the excess of 1 percent of your adjusted gross income, and amounts spent by you for your dependents' medical expenses are deductible only to the extent they exceed 3 percent of your adjusted gross income.

Subject to the Foregoing Limitations, You CAN Deduct as Medical Expenses Payments To or For:

Doctors, dentists, nurses, and hospitals
Drugs or medicines
Transportation necessary to get medical care
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical insurance

You CANNOT Deduct Payments For:

Funeral expenses
Cemetery plot
Illegal operations or drugs
Travel ordered or suggested by your doctor for rest or change
Premiums on life insurance

OTHER DEDUCTIONS

Expenses for the Care of Children and Certain Other Dependents.—There is allowed a deduction not to exceed a total of \$600 for expenses paid by a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) for the care of one or more dependents if such care is to enable the taxpayer to be gainfully employed or actively to seek

gainful employment. For this purpose, the term "dependent" does not include the husband (wife) of the taxpayer and is limited to the following persons for whom the taxpayer is entitled to a deduction for an exemption:

(a) a person who is under 12 years of age; or

(b) a person who is physically or mentally incapable of caring for himself.

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

In the case of a woman who is married, the deduction is allowed only (a) if she files a joint return with her husband; and (b) the deduction is reduced by the amount (if any) by which their combined adjusted gross income exceeds \$4,500. If the husband is incapable of self-support because mentally or physically defective, these two limitations do not apply.

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

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

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

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

If your 1957 casualty losses exceed your 1957 income, the excess must be treated in the same manner as a net operating loss described on page 7.

You CAN Deduct Losses On:

Property such as your home, clothing, or automobile destroyed or damaged by fire
Property, including cash, which is stolen from you
Loss or damage of property by flood, lightning, storm, explosion, or freezing

You CANNOT Deduct Losses On:

Personal injury to yourself or another person
Accidental loss by you of cash or other personal property
Property lost in storage or in transit
Damage by rust or gradual erosion
Animals or plants damaged or destroyed by disease

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

If you work for wages or a salary, you can deduct the ordinary and necessary expenses which you incur for your employer's benefit and which have not been claimed on page 1. For example, if your job requires you to furnish small tools, you can deduct the cost of such tools.

You CAN Deduct Cost Of:

Safety equipment
Dues to union or professional societies
Entertaining customers
Tools and supplies
Fees to employment agencies

You CANNOT Deduct Cost Of:

Travel to and from work
Entertaining friends
Bribes and illegal payments
Educational expenses

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 after August 16, 1954, under either (a) a written separation agreement entered into after that date or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

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

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

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

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TAX COMPUTATION

If you do not use the Tax Table on page 16, then figure your tax on amount on line 5, page 2 of your return, by using appropriate tax rate schedule on this page.

Schedule I applies to (1) single taxpayers who do not qualify for the special rates for "Head of Household" or for "Widow or Widower," and (2) married taxpayers filing separate returns.

Schedule II applies to married taxpayers filing joint returns, and to widows or widowers who qualify for the special rates. It provides the split-income benefits.

Schedule III applies to unmarried (or legally separated) taxpayers who qualify as "Head of Household."

LINE 8(a)—Credit For Foreign Income Taxes

If you itemize your deductions and claim credit for foreign income taxes, you should submit with your return Form 1116 which contains a schedule for the computation of the credit with appropriate instructions. This form may be obtained from your Internal Revenue Service office.

LINE 8(b)—Credit For Partially Tax-Exempt Interest

If you itemize your deductions, you may deduct on line 8 (b), page 2 of your return, a credit for partially tax-exempt interest. This credit is 3 percent of the partially tax-exempt interest included in gross income. The credit may not exceed the lesser of (a) 3 percent of taxable income (line 5, page 2, Form 1040, or line 14, separate Schedule D, whichever is applicable) for taxable year or (b) the amount of tax less the credit for income taxes paid to foreign countries and possessions of U. S. and the credit for dividends received.

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

If the amount on line 5, page 2, is:

Enter on line 6, page 2:

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

Schedule II. (A) MARRIED TAXPAYERS filing joint returns, and (B) certain widows and widowers. (See page 7 of these instructions)

If the amount on line 5, page 2, is:

Enter on line 6, page 2:

Not over \$4,000.....		20% of the amount on line 5.	
Over—	But not over—		of excess over—
\$4,000	— \$8,000.....	\$800, plus 22%	— \$4,000
\$8,000	— \$12,000.....	\$1,680, plus 26%	— \$8,000
\$12,000	— \$16,000.....	\$2,720, plus 30%	— \$12,000
\$16,000	— \$20,000.....	\$3,920, plus 34%	— \$16,000
\$20,000	— \$24,000.....	\$5,280, plus 38%	— \$20,000
\$24,000	— \$28,000.....	\$6,800, plus 43%	— \$24,000
\$28,000	— \$32,000.....	\$8,520, plus 47%	— \$28,000
\$32,000	— \$36,000.....	\$10,400, plus 50%	— \$32,000
\$36,000	— \$40,000.....	\$12,400, plus 53%	— \$36,000
\$40,000	— \$44,000.....	\$14,520, plus 56%	— \$40,000
\$44,000	— \$52,000.....	\$16,760, plus 59%	— \$44,000
\$52,000	— \$64,000.....	\$21,480, plus 62%	— \$52,000
\$64,000	— \$76,000.....	\$28,920, plus 65%	— \$64,000
\$76,000	— \$88,000.....	\$36,720, plus 69%	— \$76,000
\$88,000	— \$100,000.....	\$45,000, plus 72%	— \$88,000
\$100,000	— \$120,000.....	\$53,640, plus 75%	— \$100,000
\$120,000	— \$140,000.....	\$68,640, plus 78%	— \$120,000
\$140,000	— \$160,000.....	\$84,240, plus 81%	— \$140,000
\$160,000	— \$180,000.....	\$100,440, plus 84%	— \$160,000
\$180,000	— \$200,000.....	\$117,240, plus 87%	— \$180,000
\$200,000	— \$300,000.....	\$134,640, plus 89%	— \$200,000
\$300,000	— \$400,000.....	\$223,640, plus 90%	— \$300,000
\$400,000	.....	\$313,640, plus 91%	— \$400,000

Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD.

If the amount on line 5, page 2, is:

Enter on line 6, page 2:

Not over \$2,000.....		20% of the amount on line 5.	
Over—	But not over—		of excess over—
\$2,000	— \$4,000.....	\$400, plus 21%	— \$2,000
\$4,000	— \$6,000.....	\$820, plus 24%	— \$4,000
\$6,000	— \$8,000.....	\$1,300, plus 26%	— \$6,000
\$8,000	— \$10,000.....	\$1,820, plus 30%	— \$8,000
\$10,000	— \$12,000.....	\$2,420, plus 32%	— \$10,000
\$12,000	— \$14,000.....	\$3,060, plus 36%	— \$12,000
\$14,000	— \$16,000.....	\$3,780, plus 39%	— \$14,000
\$16,000	— \$18,000.....	\$4,560, plus 42%	— \$16,000
\$18,000	— \$20,000.....	\$5,400, plus 43%	— \$18,000
\$20,000	— \$22,000.....	\$6,260, plus 47%	— \$20,000
\$22,000	— \$24,000.....	\$7,200, plus 49%	— \$22,000
\$24,000	— \$28,000.....	\$8,180, plus 52%	— \$24,000
\$28,000	— \$32,000.....	\$10,260, plus 54%	— \$28,000
\$32,000	— \$38,000.....	\$12,420, plus 58%	— \$32,000
\$38,000	— \$44,000.....	\$15,900, plus 62%	— \$38,000
\$44,000	— \$50,000.....	\$19,620, plus 66%	— \$44,000
\$50,000	— \$60,000.....	\$23,580, plus 68%	— \$50,000
\$60,000	— \$70,000.....	\$30,380, plus 71%	— \$60,000
\$70,000	— \$80,000.....	\$37,480, plus 74%	— \$70,000
\$80,000	— \$90,000.....	\$44,880, plus 76%	— \$80,000
\$90,000	— \$100,000.....	\$52,480, plus 80%	— \$90,000
\$100,000	— \$150,000.....	\$60,480, plus 83%	— \$100,000
\$150,000	— \$200,000.....	\$101,980, plus 87%	— \$150,000
\$200,000	— \$300,000.....	\$145,480, plus 90%	— \$200,000
\$300,000	.....	\$235,480, plus 91%	— \$300,000

SCHEDULE A—DIVIDENDS

If you own stock, the payments you receive out of the company's earnings and profits are called dividends and must be reported in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property, they are taxable at their fair market value.

If a distribution is not paid from earnings and profits, it is not taxable as a dividend, but is treated as reduction of the cost or other basis of your stock. These distributions are not taxable until they exceed your cost or other basis, after which you must generally include any additional receipts as gains from the sale or exchange of property, for which special tax treatment is provided.

In some cases a corporation distributes both a dividend and a repayment of capital at the same time; the check or notice will usually show them separately. In any case, you must report the dividend portion as income.

There are special rules applicable to stock dividends, partial liquidations, stock rights, and redemptions; call your Internal Revenue Service office for more complete information.

You may exclude from your income \$50 of dividends received from qualifying domestic corporations during your taxable year.

If a joint return is filed and both husband and wife have dividend income, each one may exclude \$50 of dividends received from qualifying corporations, but one may not use any portion of the \$50 exclusion not used by the other. For example, if the husband had \$200 in dividends, and the wife had \$20, only \$70 may be excluded on a joint return.

Use Schedule A to list your dividends and to show the amount of the exclusion to which you are entitled. So-called "dividends" from the following corporations are considered interest for Federal income tax purposes and should be reported as interest in Schedule B:

Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, and Federal savings and loan associations, on deposits or withdrawable accounts; and Federal credit unions.

Taxable dividends from the following corporations are not considered for exclusion or credit purposes, and should be reported as dividends from non-qualifying corporations on line 5 of Schedule A:

(a) life insurance companies, and mutual insurance companies (other

than mutual marine or mutual fire insurance companies issuing perpetual policies).

(b) China Trade Act corporations.

(c) so-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(d) regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(e) 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.

See page 15 for the dividends received credit.

SCHEDULE B—INTEREST

You must include in your return any interest you receive or which is credited to your account (whether entered in your pass-book or not) and can be withdrawn by you. All interest on bonds, debentures, notes, savings accounts, or loans is taxable, except for certain governmental issues. For example, some of the interest which is fully exempt from tax is (a) interest from State and municipal bonds and securities and (b) interest on any \$5,000 principal value of Treasury bonds issued before March 1, 1941.

If you own United States Savings or War bonds (Series A to F, inclusive), the gradual increase in value of each bond (as shown in the table on its back) is considered interest, but you need not report it in your tax return until you cash the bond or until the year of final maturity whichever is earlier. However, if you report income on the cash method, you may at any time elect to report each year the annual increase in value, but if you do so you must report in the first year the entire increase to date and must continue to report the annual increase each year.

Itemize your interest in Schedule B, stating the name of the payer and the amount of interest received.

SCHEDULE D—SALE AND EXCHANGE OF PROPERTY

If you sell your house, car, furniture, securities, real estate, or any other kind of property, you must report any profit from the sale on your tax return. Generally, such profits are capital gains if the property was not held for sale to customers in the ordinary course of business. Separate Schedule D (Form 1040) is provided to compute capital gains and losses, and the results from other transactions in property.

Nonbusiness Bad Debts.—If you fail to collect a personal loan, you can list the bad debt as a "short-term capital loss" provided the loan was made with a true expectation of collecting. So-called loans to close relatives, which are really in the nature of gifts, must not be listed as deductible losses.

Sale of Homes, etc.—General Rule.—The law requires you to report any gains from the sale or exchange of your residence or other nonbusiness property, but does not allow you to claim any loss from the sale of a home or other asset which was not held for the purpose of producing income. Your gain from the sale of this kind of property is the difference between (1) the sales price and (2) your original cost plus the cost of permanent improvements. If depreciation was allowed or allowable during any period because you rented the house or used part of it for business purposes, the original cost must be reduced by the amount of depreciation which was allowed or allowable.

Special Rule.—Deferring Gain When Buying New Residence.—If you sold or exchanged your principal residence during 1957 at a gain and within one year after (or before) the sale you purchase another residence, and use it as your principal residence, none of the gain is taxable if the cost of the new residence equals or exceeds the adjusted sales price of the old residence. See, however, instructions below for information to be furnished. If instead of purchasing another residence, you begin construction of a new residence (either one year before or within one year after the sale of your old residence) and use it as your principal residence not later than 18 months after the sale, none of the gain upon the sale is taxable if your costs attributable to construction during, plus the cost of land acquired within, the period beginning one year before the sale and ending 18 months after the sale equals or exceeds the adjusted sales price of the old residence.

If the adjusted sales price of your old residence exceeds the cost of your new residence, the gain on the sale is taxable to the extent of such excess. The adjusted sales price is the gross selling price less commissions, selling expenses, and the expenses for work performed on the residence in order to assist in its sale, such as redecorating expenses. Redecorating expenses, however, must be for work performed during the 90-day period ending on the day on which a contract to sell is entered into, and must be paid within 30 days after date of sale.

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If you sold or exchanged your residence at a gain, report the details of the sale in separate Schedule D. If you do not intend to replace, or if the period for replacement has passed, report the details in the year of sale. If you have acquired your new residence and used it as your principal residence, enter in column (h) of Schedule D only the amount of taxable gain, if any, and attach statement showing the purchase price, date of purchase, and date of occupancy.

If you have decided to replace, but have not done so, or if you are undecided, you should enter "None" in column (h) of Schedule D. When you do replace within the required period, you must advise the District Director, giving full details. When you decide not to replace, or the period has passed, you must file an amended return, if you previously filed a return. Since any additional tax due will bear interest from the due date of the original return until paid, it is advisable to file the amended return for the year of sale as promptly as possible.

SCHEDULE E—PENSIONS AND ANNUITIES

Noncontributory Annuities.—The full amount of an annuity or a pension of a retired employee, where the employee did not contribute to the cost and was not taxable on his employer's contributions, must be included in his gross income. The total of the payments received during his taxable year should be shown on line 6, part I of Schedule E.

Other Annuities.—Amounts received from other annuities, pensions, endowments, or life insurance contracts for a reason other than the death of the insured, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from gross income. The following types are included under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

Schedule E and the following instructions should enable you to compute the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate schedule for each one.

Special Rule for Certain Types of Employees' Annuities.—There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the employer and the

amount contributed by the employee will be returned within 3 years from the date (whether or not before January 1, 1954) of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract are to be excluded from gross income until the employee recovers his cost (the amount contributed by him plus the contributions made by the employer on which the employee was previously taxable); thereafter all amounts received under the contract are fully taxable. This method of computing taxable income also applies to employee's beneficiary if employee died before receiving any annuity or pension payments.

Example: An employee receives \$200 a month under an annuity. While he worked, he contributed \$4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity. The retired employee would be paid \$7,200 during his first 3 years, which amount exceeds his contribution of \$4,925. Therefore, he excludes from gross income all the payments received from the annuity until he has received \$4,925. All payments received thereafter are fully taxable.

General Rule for Annuities.—In general, amounts received from annuities and pensions are included in income to the extent they exceed the exclusion described below. You may exclude from your income an amount found by using the following formula:

$$\frac{\text{Investment in the contract}}{\text{Expected return}} \times \text{payment received}$$

This formula means that you divide the investment in the contract by the expected return and multiply the result by the payment received under the annuity, pension, or contract. Formula terms are explained below.

"INVESTMENT IN THE CONTRACT" is, in general, the total amount of the premiums or other consideration paid (the amount contributed by you plus the contributions made by your employer on which you were previously taxable) for the contract as of the annuity starting date. This investment must be reduced by the amounts received under the investment before the annuity starting date to the extent excludable from gross income under prior income tax law.

For contracts which provide for refunds if the annuitant dies before receiving specified amounts, the "investment in the contract" should be reduced by the value of the refund feature. The latter is computed from actuarial tables which will be furnished by your Internal Revenue Service office upon request.

The "ANNUITY STARTING DATE" is the first day of the first period for which a payment is received as an annuity under the contract; except that if the date was before January 1, 1954, then the annuity starting date is considered January 1, 1954.

"EXPECTED RETURN"—There are two methods for determining expected return depending on the type of contract:

(a) If the contract provides for amounts to be received for a fixed number of years, then the expected return is the total amount of the payments to be received after the annuity starting date.

(b) If the contract provides for amounts to be received for the life of the annuitant, then the expected return is found by multiplying the amount of the annual payment by the multiple applicable to the age and sex of the annuitant as of the annuity starting date. Special multiples are applicable in the case of payments under joint and survivor annuities. The multiples are set out in actuarial tables which will be furnished by your Internal Revenue Service office upon request. Once the multiple is determined, it is the same for every year.

"PAYMENT RECEIVED" is the total amount received for a year under the contract.

Example: D purchased a life annuity on January 1, 1952, for \$15,000 which provides for semi-monthly payments of \$50 beginning January 1, 1953. The multiple applicable in D's case as of January 1, 1954, is 15.0. During the year 1953, D received tax-free under the existing tax laws \$750 (\$1,200 less 3% of \$15,000). The amount of each payment which D is to exclude from his gross income beginning with the 1954 payment is \$950, determined as follows:

Annual payment (24 × \$50).....	\$1,200
Investment in the contract	\$15,000
Less: Amount recovered tax free in prior years	750

Investment in the contract as of 1/1/54, the annuity starting date as defined above	\$14,250
Expected return (\$1,200 × 15.0)	\$18,000

The amount to be excluded based on the formula above:

$$\frac{\$14,250}{\$18,000} \times \$1,200 \text{ which equals } \$950$$

D will include in his income \$250 (\$1,200—\$950) in the year 1954 and each subsequent year as long as he lives.

Amounts Received Under Life-Insurance Policies by Reason of Death.—In general, a lump sum payable at the death of the insured under a life insurance policy is

INSTRUCTIONS FOR PAGE 3 OF FORM 1040—Continued

excludable from the gross income of the recipient.

For other types of annuities which are not covered by these rules and for more detailed information, call or visit your Internal Revenue Service office.

SCHEDULE G—RENTS AND ROYALTIES

If you are not engaged in selling real estate to customers but receive rent from property owned or controlled by you, or royalties from copyrights, mineral leases, and similar rights, report the total amount received in Schedule G. If property, other than cash, was received as rent, its fair market value should be reported.

You are entitled to various deductions which are indicated in Schedule G. In the case of buildings you can deduct depreciation, as explained elsewhere on this page.

You can also deduct all ordinary and necessary expenditures on the property such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements but must add them to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs but not the cost of major improvements such as a new roof or remodeling.

Expenses, depreciation, and depletion should be listed in total in the columns provided in Schedule G.

If You Rent Part of Your House, etc.—

If you rent out only part of your property, you can deduct only a similar portion of the expenses. For example, if you rent out half of your home, and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals should be reported as business income in separate Schedule C if services are rendered to the occupant; otherwise, report such income in Schedule G. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

SCHEDULE H—OTHER INCOME

Partnerships.—A partnership does not pay income tax unless it elects to be taxed on the same basis as a domestic corporation. Each partner must report in his personal tax return his share of his partnership's taxable income and pay tax on it.

Include in Schedule H your share of the ordinary income (whether actually received by you or not) or the net loss of a partnership, joint venture, or the like, whose taxable year ends within or

with the year covered by your return. Other items of income, deductions, etc., to be carried to the appropriate schedule of your individual return are shown in Schedule K of the partnership return.

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the self-employment income from the partnership. In such a case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 28(b), separate Schedule C. Farm partnerships should use Schedule F to figure self-employment tax.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report in your personal tax return your taxable portion of its income (whether actually received or not) which, for the taxable year, is either required to be distributed to you or has been paid or credited to your account. Your share of such income of the following classes should be entered on the appropriate lines:

Dividends.

Interest on tax-free covenant bonds.

Partially tax-exempt interest.

Gains from the sale or exchange of capital assets and other property.

All other taxable income from estates and trusts should be included in Schedule H of your return. Any depreciation (on estate or trust property) which is allocable to you may be subtracted from estate or trust income so that only the net income received will be included in your return. Information with respect to these items may be obtained from the fiduciary.

Other Sources.—If you cannot find any specific place on your return to list certain types of income, you should report such income in Schedule H. This is the proper place to report amounts received as alimony, support, prizes, as well as recoveries of bad debts, etc., which reduced your tax in a prior year.

SCHEDULE I—DEPRECIATION

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical development added to it.

The useful life of an asset can be measured in units of production but the ordinary practice is to measure useful life in years. Business experience, engineering information, and other relevant

factors provide a reasonable basis for estimating the useful life of property. The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. For guidance, comprehensive tables of "average useful lives" of various kinds of buildings, machines, and equipment in many industries and businesses have been published in a booklet called Bulletin F, which may be purchased for 30 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D. C.

Straight Line Method.—The most common method of computing depreciation is the "straight line" method. It allows for the recovery of cost in equal annual amounts over the life of the property, with only salvage value remaining at the end of its useful life. To compute the deduction, add the cost of improvements to the cost (or other basis) of the asset and deduct both the estimated salvage value and the total depreciation allowed or allowable in past years. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

Declining Balance Method.—Under this method a uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

Special Rules for New Assets Acquired After December 31, 1953.

—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953. If an asset is constructed, reconstructed, or erected by the taxpayer, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above.

(1) *Declining balance method.*—This method may be used with a rate not in

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15

excess of twice the applicable straight-line rate.

(2) *Sum of the years-digit method.*—Under this method annual allowances for depreciation are computed by applying changing fractions to the taxpayer's cost or other basis of property (reduced by estimated salvage).

The deduction for each year is computed by multiplying the cost or other basis of the asset (reduced by estimated

salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year

four-fifteenths, etc.

(3) *Other methods.*—A taxpayer may use any consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

INSTRUCTIONS FOR PAGE 4 OF FORM 1040

SCHEDULE J—DIVIDENDS RECEIVED CREDIT

The law provides a credit against tax for dividends received from qualifying domestic corporations. This credit is equal to 4 percent of such dividends in excess of those which you may exclude from your gross income (see page 12 of this pamphlet). The credit may not exceed the lesser of:

- (a) the total income tax reduced by the foreign tax credit; or
- (b) 4 percent of the taxable income.

SCHEDULE K—RETIREMENT INCOME CREDIT

You may qualify for this credit if you received earned income in excess of \$600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The term "earned income" means wages, salaries, or professional fees, and other amounts received as compensation for personal services actually rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for the personal services rendered by you, not in excess of 30% of your share of the net profits of such trade or business, shall be considered as earned income.

If you qualify, you are entitled to a credit for retirement income you are now receiving.

If you are a surviving widow (widower) and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine such income with your earned income, for the purpose of determining whether you qualify for this credit. If a husband and wife both qualify and each has retirement income, each is entitled to the credit.

Retirement income for the purpose of the credit means—

- (a) In the case of an individual who is not 65 years of age before the close of his taxable year, only that income

received from pensions and annuities under a public retirement system (one established by the Federal Government, a State, county, city, etc.) which is included in gross income in his return.

(b) In the case of an individual who is 65 years of age or over before the close of his taxable year, income from pensions, annuities, interest, rents, and dividends, which are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this computation.)

The amount of the retirement income used for the credit computation may not exceed \$1,200 reduced by:

- (a) any amount received and excluded from gross income as a pension or annuity under the Social Security Act and Railroad Retirement Acts and by other tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from gross income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from gross income which are received as compensation for injuries or sickness or under accident or health plans; and
- (b) in the case of any individual who is not 65 before the close of the taxable year, any amount of earned income in excess of \$900 received in the taxable year; and in the case of an individual who is 65 or over but who is not 72 before the close of the taxable year, any amount of earned income in excess of \$1,200 received in the taxable year.

Example: Assume that a qualified individual, who is married and over 65 but not 72, has the following items of income for 1957:

Dividend income after exclusion . . .	\$700
Pension under the Railroad Retirement Act (entirely excludable from gross income)	500
Disability payments under a workmen's compensation act (entirely excludable from gross income) . . .	400
Rental income (Gross)	600
Earned at odd jobs	1,500

The credit is computed as follows:

Retirement income includes—	
Dividend income	\$700
Rental income	600
Total retirement income . . .	\$1,300
But retirement income is limited to:	\$1,200
Less:	
Railroad retirement pension .	\$500
Earned income in excess of \$1,200 (\$1,500—\$1,200) .	300
	\$800
Amount of retirement income upon which credit is computed	\$400
Retirement income credit 20 percent of \$400 . . .	\$80

1958 DECLARATIONS OF ESTIMATED TAX

Who Must File.—For many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. The law requires every citizen or resident of the United States to file a Declaration of Estimated Tax, Form 1040-ES, and to make quarterly payments in advance of filing the annual income tax return if:

- (a) his gross income can reasonably be expected to consist of wages subject to withholding and of not more than \$100 from other sources, and to exceed—

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

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

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

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

- (b) his gross income can reasonably be expected to include more than \$100 from sources other than wages subject to withholding and to exceed the sum of:
 - (1) \$600 for each of his exemptions and
 - (2) \$400.

The Internal Revenue Service will mail Form 1040-ES, as far as is practicable, to each person who may need it. Others required to file should obtain the form from an Internal Revenue Service office in time to file by April 15, 1958. Farmers may postpone filing their 1958 declarations until January 15, 1959.

TAX TABLE FOR CALENDAR YEAR 1957

FOR PERSONS WITH INCOMES UNDER \$5,000 NOT COMPUTING TAX ON PAGE 2 OF FORM 1040

Read down the income columns below until you find the line covering the adjusted gross income you entered on line 11, page 1, Form 1040. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on line 4, page 1. Enter the tax you find there on line 12, page 1.

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

SCHEDULE C (Form 1040)	U. S. Treasury Department—Internal Revenue Service PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (For Computation of Self-Employment Tax, see Page 3)	1957
Attach this schedule to your Income Tax Return, Form 1040 — Partnerships, Joint Ventures, Etc. Must File On Form 1065		
For Calendar Year 1957, or other taxable year beginning _____, 1957, and ending _____, 195		
Name and Address as shown on page 1, Form 1040		

A. Principal business activity: _____
(See instructions, page 2) (Retail trade, wholesale trade, lawyer, etc.) (Principal product or service)

B. Business name: _____

C. Business address: _____
(Number and street or rural route) (City or post office) (State)

● **IMPORTANT**—If you had more than one business, a separate page 1 of Schedule C must be completed for each business.

1. Total receipts \$ _____, less allowances, rebates, and returns \$ _____	\$ _____	
2. Inventory at beginning of year	\$ _____	
3. Merchandise purchased \$ _____, less any items withdrawn from business for personal use \$ _____	\$ _____	
4. Cost of labor (do not include salary paid to yourself)	\$ _____	
5. Material and supplies	\$ _____	
6. Other costs (explain in Schedule C-2)	\$ _____	
7. Total of lines 2 through 6	\$ _____	
8. Inventory at end of year	\$ _____	
9. Cost of goods sold (line 7 less line 8)	\$ _____	
10. Gross profit (line 1 less line 9)	\$ _____	
OTHER BUSINESS DEDUCTIONS		
11. Salaries and wages not included on line 4 (do not include any paid to yourself)	\$ _____	
12. Rent on business property	\$ _____	
13. Interest on business indebtedness	\$ _____	
14. Taxes on business and business property	\$ _____	
15. Losses of business property (attach statement)	\$ _____	
16. Bad debts arising from sales or services	\$ _____	
17. Depreciation (explain in Schedule C-1)	\$ _____	
18. Repairs (explain in Schedule C-2)	\$ _____	
19. Depletion of mines, oil and gas wells, timber, etc. (attach schedule)	\$ _____	
20. Amortization (attach statement)	\$ _____	
21. Other business expenses (explain in Schedule C-2)	\$ _____	
22. Total of lines 11 through 21	\$ _____	
23. Net profit (or loss) (line 10 less line 22). Enter here; on line 24, page 3; and on line 8, page 1, Form 1040	\$ _____	

Schedule C-1. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 17

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
		\$	\$			\$

Schedule C-2. EXPLANATION OF LINES 6, 18, AND 21

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		\$			\$

INSTRUCTIONS

Page 2

If you owned a business, or practiced a profession, you must fill in separate Schedule C on other side and enter the net profit (or loss) on line 8, page 1, Form 1040.

Separate Schedule C should include income from (1) sale of merchandise, or products of manufacturing, mining, and construction; (2) business service; and (3) professional service. In general, you should report any income in the earning of which you have incurred expenses for material, labor, supplies, and the like.

All farmers should use separate Schedule F (Form 1040) to report their farm income whether reporting on the cash or accrual method.

Item A—Business Activity.—State the general classification of business activity, as well as the principal product or service. For example, "Wholesale food," "Retail men's apparel," "Manufacture of upholstered wooden household furniture," "Transportation by truck," "Broker, real estate," "Contractor—carpenter work," "Physician," etc. Do not use such terms as "partnership," "owner," "student," etc. The "principal business activity" is the one which accounts for the largest percentage of your total receipts. All trades and businesses except those specifically excluded are subject to self-employment tax.

Item C—Business Address.—Do not use home address as business address unless business is actually conducted from home.

Line 1—Total Receipts.—Include all income derived from your trade or business. Enter in the space provided such items as returned sales, rebates, and allowances from the sale price or service charge.

If you have dividend income from stocks held by you in the ordinary course of carrying on your trade or business, such dividends must be considered together with your dividends from stocks regularly held for investment purposes in computing your dividend exclusion and credit on pages 3 and 4, Form 1040.

Installment Sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1954, 1955, 1956, and 1957 the following: (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The usual methods of valuing inventory are (a) cost or (b) cost or market whichever is lower. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington 25, D. C. Application for permission to change the method of valuing inventories must be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. You should enter the letters "C" or "M" immediately before the amount column if inventories are valued either at cost, or at cost or market whichever is lower.

Other methods of valuing inventories of material or merchandise are provided for dealers in securities, for farmers, for miners, for manufacturers who produce more than one product from a single process, and for retail merchants using the "retail method."

A special method based on cost, LIFO, is allowable only if you file an application on Form 970 with your return for the first year used. The requirements for adopting and using the LIFO method are set forth on Form 970. Thereafter, you must attach a separate schedule showing: (a) a summary of all inventories; (b) with respect to inventories computed under the LIFO method, the computation of quantities and cost by acquisition levels.

OTHER BUSINESS DEDUCTIONS

Line 11—Salaries and Wages.—Enter all salaries and wages not included as "Cost of Labor" in "Cost of Goods Sold." Do not deduct any salary or wages for your own services or services of others not performed in connection with your business.

Line 12—Rent on Business Property.—Rents paid or accrued on business property in which you have no equity are deductible. Do not include rent for a building, or any part thereof, which you occupy solely for residential purposes.

Line 13—Interest on Business Indebtedness.—Interest on business indebtedness to others is deductible. Do not include interest to yourself on capital invested in or advanced to the business.

Line 14—Taxes on Business and Business Property.—Include taxes paid or accrued on business property or incurred in carrying on your business. Federal import duties and Federal excise and stamp taxes are deductible if paid or incurred in carrying on a trade or business. Do not include taxes assessed against local benefits of a kind tending to increase the value of the property assessed, as for paving, sewers, front foot benefits, etc.

Line 15—Losses of Business Property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowable since acquisition, insurance, salvage value, and deductible loss.

Line 16—Bad Debts Arising From Sales or Services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 17—Depreciation and Obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, especially on new property acquired or constructed after December 31, 1953, see depreciation section in the instructions for Form 1040.

If a deduction is claimed on account of depreciation, fill in Schedule C-1. If case obsolescence is included, state separately amount claimed and basis upon which it is computed. The value or cost of land must not be included in this schedule, and where land and buildings were purchased for a lump sum, the cost of the building subject to depreciation must be established. The adjusted property accounts and the accumulated depreciation shown in the schedule should be reconciled with those accounts as reflected on your books.

Line 18—Repairs.—You may deduct the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, and equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Depletion of Mines, Oil and Gas Wells, Timber, Etc.—If a deduction is claimed on account of depletion, procure from your District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date, setting forth in full a statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (See sections 615 and 616 of the Internal Revenue Code of 1954 for election to capitalize or deduct expenditures for exploration and development of mineral properties.)

Line 20—Amortization.—If you elect the deduction with respect to the amortization of the adjusted basis of (a) any emergency facility with respect to which the Government has issued a certificate of necessity, or (b) a grain storage facility, a statement of the pertinent facts should be filed with your return. (See sections 168 and 169 of the Internal Revenue Code of 1954.)

For the election to amortize research or experimental expenditures not subject to depreciation or depletion, see section 174 of the Code.

For the election to amortize trademark or tradename expenditures, see section 177 of the Code.

Line 21—Other Business Expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Any deduction claimed should be explained in Schedule C-2. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Net Operating Loss Deduction.—Any net operating loss deduction should be applied as an adjustment of the amount shown on line 11, page 1, Form 1040. See instructions for Form 1040 and attach statement.

COMPUTATION OF SELF-EMPLOYMENT TAX
(For social security)
(See Instructions—Page 4)

- ▶ Each self-employed person must file a separate schedule. See instructions, page 4, for joint returns and partnerships.
▶ If you had wages of \$4,200 or more which were subject to the deduction for social security, do not fill in this page.
▶ If you have more than one business, a separate page 1, Schedule C, must be completed for each business. However, only one page 3 is to be completed and filed showing the combined net profit or loss from such businesses.

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

STATE EACH BUSINESS ACTIVITY SUBJECT TO SELF-EMPLOYMENT TAX (for example: Restaurant, Building Contractor, but not Partner or Owner)

Line			
24.	Net profit (or loss) shown on line 23, page 1 (Enter combined amount if more than one business).....	\$	
25.	Add to net profit (or subtract from net loss) losses of business property shown on line 15, page 1		
26.	Total (or difference)	\$	
27.	Net income (or loss) from excluded services or sources included on line 26		
	Specify excluded services or sources.....		
28.	Net earnings (or loss) from self-employment—		
	(a) From business (line 26 less any amount on line 27)	\$	
	(b) From partnerships, joint ventures, etc. (other than farming)		
	(c) From service as a minister, member of a religious order, or a Christian Science practitioner		
	Enter only if you elect Social Security coverage by filing Form 2031 (See instructions, page 4).		
	(d) From farming reported on line 12 or 13, separate Schedule F (Form 1040)		
29.	Total net earnings (or loss) from self-employment reported on line 28	\$	
	(If line 29 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)		
30.	Maximum amount subject to self-employment tax	\$	4,200 00
31.	Less: Total wages, subject to deduction for social security, paid to you during the taxable year. (For wages reported on Form W-2, see "F. I. C. A. Wages" box.)		
32.	Balance (line 30 less line 31)	\$	
33.	Self-employment income—line 29 or 32, whichever is smaller	\$	
34.	Self-employment tax—take 3⅜% of the amount on line 33. (You can do this by multiplying the amount on line 33 by .03375.) Enter this amount here and on line 15, page 1, Form 1040	\$	

IMPORTANT—FILL IN ITEMS BELOW COMPLETELY BUT DO NOT DETACH

SCHEDULE SE (Form 1040)
U. S. Treasury Department
Internal Revenue Service**U. S. REPORT OF SELF-EMPLOYMENT INCOME**
For Crediting to Your Social Security Account**1957**

Indicate year covered by this return (even though income was received only in part of year):	
1. ☐ Calendar year 1957 ☐ Other taxable year beginning, 1957, ending	
If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.	
2. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery Store, Restaurant, etc.)	
3. BUSINESS ADDRESS (Number and Street, City or Town, Postal Zone Number, State)	
4. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM 5 BELOW	
5. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD	
PRINT OR TYPE HOME ADDRESS (Number and Street or Rural Route)	
(City or Post Office, Postal Zone Number, State)	

PLEASE DO NOT WRITE IN THIS SPACE

ENTER TOTAL EARNINGS FROM SELF-EMPLOYMENT SHOWN ON LINE 29 ABOVE... \$	
ENTER WAGES, IF ANY, SHOWN ON LINE 31 ABOVE..... \$	
ENTER AMOUNT SHOWN ON LINE 33 ABOVE..... \$	

INSTRUCTIONS FOR SELF-EMPLOYMENT TAX

Page 4

In general, every individual deriving income during the taxable year from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax, the computation of which is made on lines 24 through 34.

Ministers, Members of Religious Orders, and Christian Science Practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies of Form 2031 are available in the office of any district director of Internal Revenue. The instructions on the form set out the new provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above, retroactively to 1956 for social security purposes. If you wish to be covered, do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete page three of this schedule, file it with Form 1040, and then file Form 2031 as promptly as possible to make your election. This also applies to persons who have assumed that by paying the self-employment tax as shown in Schedule C they were covered for social security purposes. However, if a Form 2031 was not filed, one should now be filed.

Ministers, and others mentioned above, who desire coverage shall in addition to their other items of income for 1957 and subsequent years include for the purpose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and lodging furnished them for the convenience of their employers.

No deductions for personal exemptions.—The deductions for personal exemptions are not allowable in determining net earnings from self-employment.

Farm income.—Farmers should report their farm income and compute their net income from self-employment from farming on separate Schedule F (Form 1040).

EXCLUSIONS

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 27 to exclude any such amounts reported on page 1 that should not be taken into account in figuring your self-employment income.

Doctors of medicine.—Income from the performance of service as a doctor of medicine or income from the performance of such service by a partnership.

Christian Science practitioners.—Income from the performance of service as a Christian Science practitioner, unless such Christian Science practitioner elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Religious services.—Income from the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order, unless such minister or member of a religious order elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Employees and public officials.—Income from the performance of service as:

- (a) a public official, including a notary public;
- (b) an employee or employee representative under the railroad retirement system; or
- (c) an employee.

Note.—The income of an employee over the age of 18 from the sale of newspapers or magazines to an ultimate consumer is subject to the self-employment tax if the income consists of retained profits from such sales.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Schedule G of Form 1040. However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of farm products on his land. Such income represents farm earnings and should be reported on separate Schedule F (Form 1040).

Payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps, tourist homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and, therefore, are included in determining net earnings from self-employment.

Interest and dividends.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. These amounts should be reported in Schedules A and B of Form 1040.

Property gains and losses.—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 are applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if such property is neither (1) stock in trade or other property of a kind which would properly be includable in inventory if on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be reflected on line 11, page 1, of Form 1040.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all trades or businesses carried on by him. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall fill in and file only one page 3 of this form, including Schedule 3E, for any one year.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 3 of Schedule C (Form 1040) should show the name of the one with self-employment income. Where husband and wife each have self-employment income, a separate Schedule C must be attached for each. In such cases the total of amounts shown on line 23 of each separate schedule should be entered on line 8, page 1, Form 1040, and the aggregate self-employment tax (line 34) should be entered on line 15, page 1, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife.

If separate income tax returns are filed by husband and wife, a complete Schedule C should be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated between the two returns (on line 8, page 1, Form 1040) on the basis of the community property laws.

Partnerships.—In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be attributed to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Schedule H, page 3 of Form 1040, for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 28(b), page 3, of this form (except that farm partnership earnings are to be reported on line 11(b), separate Schedule F (Form 1040) rather than on line 28(b) of this schedule).

SCHEDULE SE (Form 1040)

This schedule provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any of the approximately 600 Social Security Administration offices throughout the country. The telephone directory or your local post office will give you the address. Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns, Form 1040, are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the self-employment income. If both had net earnings from self-employment, a separate Schedule SE must be filed by each.

INSTRUCTIONS—(References are to the Internal Revenue Code of 1954)**GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY.**—Report details in schedule on other side.

"Capital assets" defined.—The term "capital assets" means property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

- (a) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;
- (b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;
- (c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;
- (d) real property used in the trade or business of the taxpayer;
- (e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding one year from date of issue;
- (f) certain copyrights, literary, musical, or artistic compositions, etc.; or
- (g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. Certain real property subdivided for sale may be treated as capital assets. Sections 1236 and 1237.

If the total distribution 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), is received by the employee in one taxable year, on account of the employee's separation from the service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. See section 402.

Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be treated as ordinary gain. Section 1239.

A transfer (other than by gift, inheritance, or devise) by an individual "holder" of all substantial rights evidenced by a patent, or an undivided interest therein, shall be considered the sale or exchange of a capital asset held for more than 6 months.

Gains and losses from transactions described in section 1231 (see below) shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these gains exceeds the total of these losses. If the total of these gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets. Thus, in the event of a net gain, all these transactions should be entered in the "long-term capital gains and losses" portion of Schedule D. In the event of a net loss, all these transactions should be entered in the "property other than capital assets" portion of Schedule D, or in other applicable schedules on Form 1040.

Section 1231 deals with gains and losses arising from—

- (a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property if they are used in the trade or business and held for more than 6 months;
- (b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) and held for 1 year or more;
- (c) the cutting of timber or the disposal of timber or coal to which section 631 applies; and
- (d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

Description of property listed.—State following facts: (a) For real estate (including owner-occupied residences), location and description of land and improvements; (b) for bonds or other evidences of indebtedness, name of issuing corporation, particular issue, denomination, and amount; and (c) for stocks, name of corporation, class of stock, number of shares, and capital changes affecting basis (including nontaxable distributions).

Basis.—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. Generally, the basis of property acquired by inheritance is the fair market value at time of acquisition which usually is the date of death. For special cases involving property acquired from a decedent, see section 1014. In the case of sales and exchanges of automobiles and other property not used in your trade or business, or not used for the production of income, the basis for determining gain is the original cost plus the cost of permanent improvements thereto. No losses are recognized for income tax purposes on the sale and exchange of such properties.

In determining GAIN in case of property acquired before March 1, 1913, use the cost or the fair market value as of March 1, 1913, as adjusted, whichever is greater, but in determining LOSS use cost as adjusted.

Sale of a personal residence.—See Form 1040 instructions for special rules applicable to sale or exchange of your residence.

Losses on securities becoming worthless.—If (a) shares of stock become worthless during the year or (b) corporate securities with interest coupons or in registered form become worthless during the year, and are capital assets, the loss therefrom shall be considered as from the sale or exchange of capital assets as of the last day of such taxable year.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column (h) and describe in column (a) in the schedule of short-term capital gains and losses on other side. This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

Classification of capital gains and losses.—The phrase "short-term" applies to gains and losses from the sale or exchange of capital assets held for 6 months or less; the phrase "long-term" applies to capital assets held for more than 6 months.

Treatment of capital gains and losses.—Short-term capital gains and losses will be merged to obtain the net short-term capital gain or loss. Long-term capital gains and losses (taken into account at 100 percent) will be merged to obtain the net long-term capital gain or loss. If the net short-term capital gain exceeds the net long-term capital loss, 100 percent of such excess shall be included in income. If the net long-term capital gain exceeds the net short-term capital loss, 50 percent of the amount of such excess is allowable as a deduction from gross income. This deduction is given effect on line 9 of Schedule D.

Limitation on allowable capital losses.—If the sum of all the capital losses exceeds the sum of all the capital gains (all such gains and losses to be taken into account at 100 percent), then such capital losses shall be allowed as a deduction only to the extent of (1) current year capital gains plus (2) the smaller of either the taxable income of the current year (or adjusted gross income if tax table is used) or \$1,000. For this purpose taxable income is computed without regard to capital gains or losses or the deduction for exemptions. The excess of such allowable losses over the sum of items (1) and (2) above is called "capital loss carryover." It may be carried forward and treated as a short-term capital loss in succeeding years. However, the capital loss carryover of each year should be kept separate, since the law limits the use of such carryover to the five succeeding years. In offsetting your capital gain and income of 1957 by prior year loss carryovers, use any capital loss carryover from 1952 before using any such carryover from 1953 or subsequent years. Any 1952 carryover which cannot be used in 1957 must be excluded in determining total loss carryover to 1958 and subsequent years.

Collapsible corporations.—Gain from the sale or exchange of stock in a collapsible corporation is not a capital gain. Section 341.

"Wash sales" losses.—Losses from the sale or other disposition of stocks or securities are not deductible (unless sustained in connection with the taxpayer's trade or business) if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option to acquire, substantially identical stock or securities. Section 1091.

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. Section 267. 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 constitutes your share of the undistributed capital gains of a regulated investment company. You are entitled to a credit of 25 percent of this amount which should be claimed on line 5, column (b), page 1, Form 1040. Enter such amount in column (b) and write "Credit from regulated investment company" in the "Where Employed" column. The remaining 75 percent should be added to the basis of your stock. Also include in income as a long-term capital gain any capital gain dividend which is paid to you by such company. Section 852(b)(3).

SCHEDULE F
(Form 1040)

U. S. Treasury Department—Internal Revenue Service
SCHEDULE OF FARM INCOME AND EXPENSES
 (For computation of Self-Employment Tax, see page 4)
 Attach this schedule to your Income Tax Return, Form 1040

1957

For Calendar Year 1957, or other taxable year beginning	, 1957, and ending	, 195
Name and Address as shown on page 1, Form 1040		

FARM INCOME FOR TAXABLE PERIOD COMPUTED ON THE CASH RECEIPTS AND DISBURSEMENTS METHOD
(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040).)
Report sales of other livestock in column 1 or column 4 below, whichever is applicable)

1. SALE OF LIVESTOCK RAISED			2. SALE OF PRODUCE RAISED			3. OTHER FARM INCOME	
Kind	Quantity	Amount	Kind	Quantity	Amount	Items	Amount
Cattle		\$	Grain		\$	Mdse. rec'd for produce	\$
Horses			Hay			Machine work	
Mules			Cotton			Breeding fees	
Sheep			Tobacco			Wood and lumber	
Swine			Vegetables			Other forest products	
Chickens			Fruits and nuts			Agricultural program pay- ments	
Turkeys			Dairy products			Patronage dividends, rebates or refunds	
Ducks			Eggs			Other (specify):	
Bees			Meat products				
Other (specify):			Poultry, dressed				
			Wool				
			Honey				
			Sirup and sugar				
			Other (specify):				
Total		\$	Total		\$	Total	\$

(Enter on line 1 of summary below)

(Enter on line 2 of summary below)

(Enter on line 3 of summary below)

4. SALE OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

[illegible]

SUMMARY OF INCOME AND DEDUCTIONS COMPUTED ON THE CASH RECEIPTS AND DISBURSEMENTS METHOD

1. Sale of livestock raised.....	\$.....	6. Farm expenses (from page 2).....	\$.....
2. Sale of produce raised.....	.....	7. Depreciation (from page 3).....	.....
3. Other farm income.....	.....	8. Other farm deductions (specify):	.....
4. Profit (or loss) on sale of purchased livestock and other purchased items.....	.....	.....	.....
5. Gross Profits*.....	\$.....	9. Total Deductions.....	\$.....
10. Net farm profit (or loss) (line 5 minus line 9) to be reported on line 9, page 1, Form 1040.....		\$.....	

* Use this amount for optional method of computing net earnings from self-employment. (See line 13, page 4.)

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FARM EXPENSES FOR TAXABLE YEAR (See Instructions)

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc. on your dwelling)

Page 2

1. Items	2. Amount	3. Items (Continued)	4. Amount (Continued)
Labor hired.....	\$.....	Insurance on property (except your dwelling).....	\$.....
Feed purchased.....		Interest on farm notes and mortgages.....	.....
Seed and plants purchased.....		Water rent, electricity, and telephone.....	.....
Machine hire.....		Rent of farm, part of farm, or pasturage.....	.....
Supplies purchased.....		Freight, yardage, express, and trucking.....	.....
Cost of repairs and maintenance.....		Automobile upkeep (farm share).....	.....
Breeding fees.....		Amortization of grain storage facilities (attach statement).....	.....
Fertilizers and lime.....		Soil and water conservation expenses (attach statement showing computation).....	.....
Veterinary and medicine for livestock.....		Other farm expenses (specify):.....	.....
Gasoline, other fuel and oil for farm business.....			
Storage and warehousing.....			
Taxes.....			
Total of Columns 2 and 4 (enter on line 6 of summary on page 1 (cash method) or line 6, below (accrual method)).....			\$.....

FARM INVENTORY FOR INCOME COMPUTED ON AN ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column)

[illegible]

SUMMARY OF INCOME AND DEDUCTIONS COMPUTED ON AN ACCRUAL METHOD

1 (a). Inventory of livestock, crops, and products at end of year.	\$		6. Farm expenses (from above).	\$	
(b). Sales of livestock, crops, and products during year			7. Depreciation (from page 3).		
(c). Other farm income (specify):			8. Other farm deductions (specify):		
2. Total	\$				
3. Inventory of livestock, crops, and products at beginning of year	\$				
4. Cost of livestock and products purchased during year					
5. Gross profits (line 2 minus the sum of lines 3 and 4)*	\$		9. Total Deductions	\$	
10. Net farm profit (or loss) (line 5 minus line 9) to be reported on line 9, page 1, Form 1040					

*Use this amount for optional method of computing net earnings from self-employment. (See line 13, page 4.)

16-73582-1

DEPRECIATION (See Instructions)

Page 3

[illegible]

SEE ADDITIONAL INCOME TAX INSTRUCTIONS FOR FARMERS ON SEPARATE SHEET

SELF-EMPLOYMENT TAX INSTRUCTIONS

For years ending after December 31, 1954, individuals deriving income from farming operations are subject to self-employment tax. See page 4 for computation of earnings from self-employment and self-employment tax.

Optional method.—A farmer has an option of figuring his net farm earnings for **self-employment tax purposes only.** If his gross income for the year from farming is not more than \$1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross income from farm self-employment is more than \$1,800 and his actual net earnings from farming are less than \$1,200, he may report \$1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share is his guaranteed payment plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedule F (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of the farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of this schedule. "Material participation" means the taking of an important part in the actual production or in the making of management decisions.

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 trades or businesses carried on by him. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined calculation of self-employment tax on page 3 of Schedule C. Fill in only lines 11 through 13 on page 4 of Schedule F.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 4 of this schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F, or a separate Schedule C, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on line 8 or 9, on page 1, Form 1040, and the combined self-employment tax should be entered on line 15, page 1, of Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from a trade

or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, a complete Schedule F or Schedule C, whichever is appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes, between the two returns (on line 8 or line 9, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be attributed to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Schedule H, page 3, of Form 1040 for income tax purposes, and on line 11(b), page 4, of separate Schedule F for self-employment tax purposes. (Use separate Schedule C, page 3, to report non-farm income for social security purposes.)

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net earnings from self-employment from farming, the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Schedule G of Form 1040. See, however, "Farm Rentals" above which should be reported on page 1 or 2 of this schedule.

Property gains and losses.—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be reflected on line 11, page 1, Form 1040.

SCHEDULE SE (FORM 1040)

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any of the approximately 600 Social Security Administration offices throughout the country. The telephone directory or your local post office will give you the address. Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns, Form 1040, are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. If both had net earnings from self-employment, a separate Schedule SE must be filed by each.

COMPUTATION OF INDIVIDUAL'S NET EARNINGS FROM FARM SELF-EMPLOYMENT (For social security)

- ▶ Each self-employed person must file a separate schedule. See instructions, page 3, for joint returns and partnerships.
▶ If you had wages of \$4,200 or more which were subject to the deduction for social security, do not fill in this page.
▶ If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 11 and 12 (line 13, if applicable), and use separate Schedule C to compute your self-employment tax. Net earnings from farm self-employment should be entered on line 28(d) of separate Schedule C (Form 1040).

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

CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 13, below) by a farmer whose GROSS profits are \$1,800 or less, or whose GROSS profits are more than \$1,800 and NET earnings are less than \$1,200. If your GROSS profits from farming are not more than \$1,800 and you elect to use the optional method, you need not complete lines 11 and 12.

11. Net farm profit (or loss) from:		
(a) Line 10, page 1 (cash method), or line 10, page 2 (accrual method).....	\$	
(b) Farm partnerships.....		
12. Net earnings from self-employment from farming. Total of line 11 (a) and (b).....	\$	
Computation Under Optional Method		
13. If gross profits from farming (see note below) are:		
(a) Not more than \$1,800, enter two-thirds of the gross profits.....	}	\$
(b) More than \$1,800 and the amount on line 12 above is less than \$1,200, enter \$1,200.....		
NOTE.—Gross profits from farming are the total of the gross profits on line 5, page 1 (cash method), or line 5, page 2 (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 3.		
If line 12 (or line 13, if used) is under \$400, do not fill in rest of page.		

Computation of Self-Employment Tax (For social security)		
14. Maximum amount subject to self-employment tax.....	\$	4,200 00
15. Less: Total wages, subject to deduction for social security, paid to you during the taxable year. (For wages reported on Form W-2, see "F. I. C. A. Wages" box.).....		
16. Balance (line 14 less line 15).....	\$	
17. Self-employment income. Enter here your choice of: EITHER (1) the smaller of line 12 or 16 OR (2) the smaller of line 13 or 16.....	\$	
18. Self-employment tax—take 3$\frac{3}{8}$% of the amount on line 17. (You can do this by multiplying the amount on line 17 by .03375.) Enter this amount here and on line 15, page 1, Form 1040.....	\$	

IMPORTANT—FILL IN ITEMS BELOW COMPLETELY BUT DO NOT DETACH**SCHEDULE SE (Form 1040)**
U. S. Treasury Department
Internal Revenue Service**U. S. REPORT OF SELF-EMPLOYMENT INCOME**
For Crediting to Your Social Security Account**1957**

Indicate year covered by this return (even though income was received only in part of year). ☐ Calendar year 1957 ☐ Other taxable year beginning _____ 1957 ending _____	
1. If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.	
2. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)	
3. FARM ADDRESS (Rural Route, Post Office, State)	
4. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM 5 BELOW	
5. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD	
PRINT OR TYPE HOME ADDRESS (Number and Street, or Rural Route)	
(City or Town, Postal Zone Number, State)	

PLEASE DO NOT WRITE IN THIS SPACE

ENTER AMOUNTS, IF ANY, SHOWN ON	
6. LINE 12 ABOVE.. \$	
LINE 13 ABOVE.. \$	
7. ENTER WAGES, IF ANY, SHOWN ON LINE 15 ABOVE.. \$	
8. ENTER AMOUNT SHOWN ON LINE 17 ABOVE.. \$	

**INSTRUCTIONS
FOR
"SCHEDULE F
FORM 1040"**

ADDITIONAL INCOME TAX INSTRUCTIONS FOR FARMERS
FOR PREPARING SCHEDULE OF FARM INCOME AND EXPENSES

1957

For the assistance of farmers, a separate Schedule F (Form 1040) is provided and should be used by all farmers for income tax and self-employment tax purposes.

METHOD OF ACCOUNTING

Farmers may compute their income either on the cash receipts and disbursements method or on an accrual method, but whichever method is adopted in filing their first return must be followed until the consent of the Commissioner of Internal Revenue, Washington 25, D. C., is received to change the method.

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his gross income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) gross income received from all other sources. Such income should be reported on page 1 of Schedule F. The farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, depletion, amortization, etc.

ACCRUAL METHOD

For a farmer using an accrual method, the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. The farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories, may value their inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method." If the use of the "farm-price method" of valuing inventories for any taxable year involves a change in method of valuing inventories from that employed in prior years, permission for such change shall first be secured from the Commissioner.

INCOME

All the farm income from whatever source must be reported in Schedule F. Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value.

The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions.

Recoveries from insurance on growing crops should be included in gross income.

A farmer, who rents all or a part of his cropland on a crop share basis, under a bona fide rental agreement, and who receives crop shares as rent, shall report such crop shares as rental income only as of the year in which they are reduced to money, or the equivalent of money.

A farmer electing to include in gross income amounts received during the year as loans from Commodity Credit Corporation should file with his return a statement show-

ing details of such loans. If he does so elect, he must continue to report similar loans as income until he receives permission from the Internal Revenue Service to change his method of accounting.

Report gains and losses from sales or exchanges of capital assets and other property in separate Schedule D (Form 1040).

The term "farm" embraces the farm in the ordinarily accepted sense, and includes stock, dairy, poultry, fruit, truck farms, and all land used for farming operations. A person cultivating or operating a farm for recreation or pleasure, the result of which is a continual loss from year to year, is not regarded as a farmer.

Patronage dividends may be received in various forms, such as cash, merchandise, capital stock, revolving fund certificates, certificates of indebtedness, letters of advice, or retain certificates. If they are received from a cooperative association with respect to products marketed, or with respect to purchases of supplies, equipment, or services the cost of which was a deductible expense, they must be included in gross income. Patronage dividends received with respect to purchases of supplies, equipment, or services the cost of which was not a deductible expense are not to be included in gross income.

The following situations may be treated as involuntary conversions provided you purchase similar property within the replacement period (generally within one year after the year in which you first realize gain): (1) livestock which are destroyed by or on account of disease, or sold or exchanged because of disease, (2) land lying within an irrigation project which is sold or disposed of to meet acreage limitations under Federal reclamation laws, and (3) livestock (other than poultry) held for draft, breeding, or dairy purposes which are sold or exchanged solely on account of drought in excess of the number which would be sold under usual business practices.

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer who operates a farm for profit is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. The following is a list of such expenses (taken from the classification appearing on page 2 of Schedule F, though any other equally descriptive classification may be used):

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers. Amounts paid for services of such employees engaged in caring for the farmer's own household are not deductible.

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

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

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

Cost of repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), of fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of small tools of short life such as shovels, rakes, etc. Amounts expended for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Fertilizers and lime.—Cost of commercial fertilizers, lime, and manure purchased during the year, the benefit of which is of short duration.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment tending to increase the value of the property assessed. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Interest on farm notes and mortgages.—Interest paid on farm mortgages and other obligations incurred in carrying on farming.

Water rent, electricity, and telephone.—The farm share of these expenditures. Do not deduct personal expenses.

Rent of farm, part of farm, or pasturage.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a cropshare agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Automobile upkeep.—For automobiles used exclusively in farm operations, all expenses of operation, repair, and depreciation. For automobiles used both for farm and personal transportation, only that part of the expense which applies to the farm use may be deducted.

Soil and water conservation expenditures.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming. The term "expenditures" for this purpose means expenditures (a) for the treatment or moving of earth, including but not limited to, leveling, grading, terracing, and contour furrowing; (b) the construction, control, and protection of diversion channels, drainage ditches, earthen dams, watercourses, outlets, and ponds; (c) the eradication of brush; and (d) the planting of windbreaks. You may not deduct expenditures for the construction, installation, or improvement of facilities which are subject to the allowance for depreciation.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years. The phrase "gross income from farming" means the gross income of the farmer from the business of producing crops, fruits or other agricultural products or raising livestock; it includes such income from a farm other than the one on which expenditures for soil and water conservation, or for the prevention of erosion, were made.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year which begins after December 31, 1953, and ends after August 16, 1954, for which such expenditures are paid; or, (b) secure consent from the Internal Revenue Service. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the Internal Revenue Service to change.

Other farm expenses.—Fees paid for advertising farm products; expenditures for stamps, stationery, account books, and other office supplies purchased for farm use; expenditures for travel in connection with the farm and similar expenditures. Amounts expended for purchase of automobiles, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not deduct repairs or depreciation on the dwelling you occupy or on your personal or household equipment. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See the instructions for Form 1040 for methods of computing depreciation.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, and not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the close of the year. The total loss of a prospective crop by frost, storm, flood, or fire, is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible, while in the case of animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Amortization.—If you elect the deduction with respect to the amortization of the adjusted basis of a grain storage facility, a statement of the pertinent facts should be filed with your return. (See section 169 of the Internal Revenue Code of 1954.)

Net operating loss deduction.—Any net operating loss deduction should be applied as an adjustment of the amount entered on line 11, page 1, Form 1040. See instructions for Form 1040 and submit computation.

Form 1040A		U. S. INDIVIDUAL INCOME TAX RETURN		1957
Please print. →	1. Name (If this is a joint return of husband and wife, use first names of both)		2. Your Social Security No.	
	Home address (Number and street or rural route)		4. Do you owe any Federal tax for years before 1957? ☐ Yes ☐ No	
	City, town, or post office Zone State		5. Is your wife (husband) making a separate return? ☐ Yes ☐ No If "yes," write her (his) name	
3. Wife's Social Security No.		8. EMPLOYER'S NAME. Where employed. Write (W) before name of each of wife's employers		
If income (item 10, col. 6) is \$5,000 or more OR if other income (item 9) is over \$100, use Form 1040.		6. WAGES, ETC.		7. INCOME TAX WITHHELD
9. OTHER INCOME		10. TOTALS →		11. Enter tax from Tax Table on instruction sheet →
a. Yours		b. Wife's		12. If item 11 is larger than item 10, col. 7, enter balance →
Total col. 7		13. If item 10, col. 7 is larger than item 11, enter overpayment →		U. S. TREASURY DEPARTMENT
For information and duplicate copy, see separate instruction sheet. List your exemptions and SIGN on other side. Enclose Forms W-2, Copy B.		If you want the Internal Revenue Service to figure your tax, omit items 11, 12, and 13. If you compute your own tax, pay this balance (Item 12) in full with return to your District Director.		INTERNAL REVENUE SERVICE
PLEASE DO NOT BEND, PIN OR TEAR THIS CARD.		(OVER)		

14. EXEMPTIONS FOR YOURSELF AND WIFE					
Check blocks which apply. Check for wife if she had no income OR if her income is included in this return.		(a) Regular \$600 exemption.....		☐ Yourself ☐ Wife	
		(b) Additional \$600 exemption if 65 or over at end of 1957.....		☐ Yourself ☐ Wife	
		(c) Additional \$600 exemption if blind at end of 1957.....		☐ Yourself ☐ Wife	
Enter number of exemptions checked →					
15. EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS (List below)					
NAME ▶ Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN Number of months dependent lived in your home. If born or died during year also write "B" or "D"	Did dependent have gross income of \$600 or more?	Amount YOU spent for dependent's support. If 100% write "ALL"	Amount spent by OTHERS including dependent from own funds
16. Enter total number of exemptions listed in items 14 and 15 above →					
SIGN HERE → I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.					
(Your signature)		(Date)		(If this is a joint return, wife's signature) (Date)	
● To assure split-income benefits, husband and wife must include all their income and, even though only one has income, BOTH MUST SIGN.					



FOR EMPLOYEES WHO EARNED LESS THAN \$5,000 IN 1957

The enclosed card, Form 1040A, offers a simple way for employees receiving less than \$5,000 total income to file their 1957 U. S. income tax returns.

To use CARD form (Form 1040A)

- ▶ Read instructions below. See "Who May Use Form 1040A." If you may not use Form 1040A, file Form 1040.
- ▶ Fill out the copy on other side.
- ▶ Transfer answers from the copy to the **card**. Keep the copy for your records.
- ▶ If your name and address are already printed on the card form, *please use it in making your return*. It is already punched for high-speed machine handling.
- ▶ Sign the **card** and mail it together with your withholding statements (Form W-2, Copy B) to your District Director of Internal Revenue.

You may figure your own tax from the Tax Table shown below, or you may have Internal Revenue Service do it for you. If you figure your own tax, complete items 11, and 12 or 13. If you show a balance of tax due in item 12, enclose payment in full. Make check or money order payable to "Internal Revenue Service." You need not pay a balance of tax due of less than \$1.00, and a refund of less than \$1.00 will not be made unless you apply for it. The table allows about 10% of

your income as deductions. If your deductions exceed 10% of your income, it will be to your advantage to use Form 1040 and itemize them. Allowable deductions include charitable contributions, interest, taxes, losses, extraordinary medical expenses, child care expenses, and miscellaneous deductions. When the District Director computes or verifies your tax and finds you owe any tax, he will send you a bill. If you are entitled to a refund, it will be sent to you.

GENERAL INSTRUCTIONS

Who Must File.—Every citizen or resident of the United States under 65 who had \$600 (\$1,200 if 65 or over) or more gross income.

Who May Use Form 1040A.—If your gross income was less than \$5,000 and consisted entirely of wages reported on Withholding Statements (Form W-2) and not more than \$100 total of other wages, dividends, and interest, you may use the card form. A husband and wife may file a joint return if their combined incomes do not exceed these limits.

Who May Not Use Form 1040A.—File Form 1040 instead of Form 1040A if—

- (1) you had income from sources other than those mentioned above,
- (2) either husband or wife itemizes deductions,
- (3) you claim the status of head of household or surviving husband or wife,
- (4) you claim dividends received credit or retirement income credit,
- (5) you claim credit for overpayments of F.I.C.A. (Social Security) employee tax,
- (6) you claim an exclusion for "Sick Pay" paid directly to you by your employer and this amount is included in the total wages shown on your Form W-2,
- (7) you claim deductions for travel, transportation, or "outside salesman" expense.

When To File.—On or after January 1, 1958, but not later than April 15, 1958.

Where To File.—With the District Director of Internal Revenue for your district.

Where To Get Forms.—If you need a Form 1040, you can get one from any Internal Revenue office, and from most banks and post offices. Your employer will furnish you with a Withholding Statement (Form W-2).

Married Couple—How To Compute Tax.—A husband and wife may make a joint return even though one has no income. To assure any benefits of the split-income provisions, they must file a joint return. Both husband and wife must sign a joint return. If the Internal Revenue Service figures the tax, it will be computed on the combined incomes or on the separate incomes, whichever results in the smaller tax or larger refund; if you figure your own tax, be sure to make the same computations.

Form 1040A Instructions

16-67995-1

TAX TABLE FOR CALENDAR YEAR 1957.—To find your tax read down the income columns until you find the line covering the total income shown as item 10, column 6. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 16. Enter the tax as item 11.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—						
At least	But less than	1	2	3	At least	But less than	1	2	3	4	5	6	7
Your tax is—					Your tax is—								
\$0	\$675	\$0	\$0	\$0	\$2,325	\$2,350	\$301	\$181	\$181	\$61	\$61	\$0	\$0
675	700	4	0	0	2,350	2,375	305	185	185	65	65	0	0
700	725	3	0	0	2,375	2,400	310	190	190	70	70	0	0
725	750	13	0	0	2,400	2,425	314	194	194	74	74	0	0
750	775	17	0	0	2,425	2,450	319	199	199	79	79	0	0
775	800	22	0	0	2,450	2,475	323	203	203	83	83	0	0
800	825	26	0	0	2,475	2,500	328	208	208	88	88	0	0
825	850	31	0	0	2,500	2,525	332	212	212	92	92	0	0
850	875	35	0	0	2,525	2,550	337	217	217	97	97	0	0
875	900	40	0	0	2,550	2,575	341	221	221	101	101	0	0
900	925	44	0	0	2,575	2,600	346	226	226	106	106	0	0
925	950	49	0	0	2,600	2,625	350	230	230	110	110	0	0
950	975	53	0	0	2,625	2,650	355	235	235	115	115	0	0
975	1,000	58	0	0	2,650	2,675	359	239	239	119	119	0	0
1,000	1,025	62	0	0	2,675	2,700	364	244	244	124	124	4	0
1,025	1,050	67	0	0	2,700	2,725	368	248	248	128	128	8	0
1,050	1,075	71	0	0	2,725	2,750	373	253	253	133	133	13	0
1,075	1,100	76	0	0	2,750	2,775	377	257	257	137	137	17	0
1,100	1,125	80	0	0	2,775	2,800	382	262	262	142	142	22	0
1,125	1,150	85	0	0	2,800	2,825	386	266	266	146	146	26	0
1,150	1,175	89	0	0	2,825	2,850	391	271	271	151	151	31	0
1,175	1,200	94	0	0	2,850	2,875	395	275	275	155	155	35	0
1,200	1,225	98	0	0	2,875	2,900	400	280	280	160	160	40	0
1,225	1,250	103	0	0	2,900	2,925	405	284	284	164	164	44	0
1,250	1,275	107	0	0	2,925	2,950	410	289	289	169	169	49	0
1,275	1,300	112	0	0	2,950	2,975	415	293	293	173	173	53	0
1,300	1,325	116	0	0	2,975	3,000	420	298	298	178	178	58	0
1,325	1,350	121	1	0	3,000	3,050	427	305	305	185	185	65	0
1,350	1,375	125	5	0	3,050	3,100	437	314	314	194	194	74	0
1,375	1,400	130	10	0	3,100	3,150	447	323	323	203	203	83	0
1,400	1,425	134	14	0	3,150	3,200	457	332	332	212	212	92	0
1,425	1,450	139	19	0	3,200	3,250	467	341	341	221	221	101	0
1,450	1,475	143	23	0	3,250	3,300	476	350	350	230	230	110	0
1,475	1,500	148	28	0	3,300	3,350	486	359	359	239	239	119	0
1,500	1,525	152	32	0	3,350	3,400	496	368	368	248	248	128	8
1,525	1,550	157	37	0	3,400	3,450	506	377	377	257	257	137	17
1,550	1,575	161	41	0	3,450	3,500	516	386	386	266	266	146	26
1,575	1,600	166	46	0	3,500	3,550	526	395	395	275	275	155	35
1,600	1,625	170	50	0	3,550	3,600	536	404	404	284	284	164	44
1,625	1,650	175	55	0	3,600	3,650	546	414	413	293	293	173	53
1,650	1,675	179	59	0	3,650	3,700	556	424	422	302	302	182	62
1,675	1,700	184	64	0	3,700	3,750	566	434	431	311	311	191	71
1,700	1,725	188	68	0	3,750	3,800	575	443	440	320	320	200	80
1,725	1,750	193	73	0	3,800	3,850	585	453	449	329	329	209	89
1,750	1,775	197	77	0	3,850	3,900	595	463	458	338	338	218	98
1,775	1,800	202	82	0	3,900	3,950	605	473	467	347	347	227	107
1,800	1,825	206	86	0	3,950	4,000	615	483	476	356	356	236	116
1,825	1,850	211	91	0	4,000	4,050	625	493	485	365	365	245	125
1,850	1,875	215	95	0	4,050	4,100	635	503	494	374	374	254	134
1,875	1,900	220	100	0	4,100	4,150	645	513	503	383	383	263	143
1,900	1,925	224	104	0	4,150	4,200	655	523	512	392	392	272	152
1,925	1,950	229	109	0	4,200	4,250	665	533	521	401	401	281	161
1,950	1,975	233	113	0	4,250	4,300	674	542	530	410	410	290	170
1,975	2,000	238	118	0	4,300	4,350	684	552	539	420	419	299	179
2,000	2,025	242	122	2	4,350	4,400	694	562	548	430	428	308	188
2,025	2,050	247	127	7	4,400	4,450	704	572	557	440	437	317	197
2,050	2,075	251	131	11	4,450	4,500	714	582	566	450	446	326	206
2,075	2,100	256	136	16	4,500	4,550	724	592	575	460	455	335	215
2,100	2,125	260	140	20	4,550	4,600	734	602	584	470	464	344	224
2,125	2,150	265	145	25	4,600	4,650	744	612	593	480	473	353	233
2,150	2,175	269	149	29	4,650	4,700	754	622	602	490	482	362	242
2,175	2,200	274	154	34	4,700	4,750	764	632	611	500	491	371	251
2,200	2,225	278	158	38	4,750	4,800	773	641	620	509	500	380	260
2,225	2,250	283	163	43	4,800	4,850	783	651	629	519	509	389	269
2,250	2,275	287	167	47	4,850	4,900	793	661	638	529	518	398	278
2,275	2,300	292	172	52	4,900	4,950	803	671	647	539	527	407	287
2,300	2,325	296	176	56	4,950	5,000	813	681	656	549	536	416	296

INSTRUCTIONS FOR FRONT OF FORM 1040A

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

Items 2 and 3.—Enter your social security number and your wife's social security number, if any, even though she files a separate return.

Columns 6, 7, and 8.—Fill in the information from each of your 1957 Withholding Statements, Forms W-2. If both husband and wife had wages, write "W" before name of each of wife's employers. If you had more than three employers, list on separate statement.

Item 9.—Enter all other taxable income from wages, dividends, or interest. Exclude \$50 of dividends received from domestic corporations. This exclusion does not apply to so-called dividends received from mutual savings banks or savings (building) and loan associations on deposits or withdrawable accounts. If a joint return is filed and both husband and wife had dividend income, each is entitled at most to a \$50 exclusion and one may not use any portion of the \$50 exclusion not used by the other. If item 9 exceeds \$100, you must file a Form 1040.

INSTRUCTIONS FOR BACK OF FORM 1040A

Item 14.—Fill in this item to receive credit for your exemptions and those of your wife. Marital status, age, and blindness must be determined as of December 31, 1957, except that if the wife or

husband of the taxpayer died during the year, the determination is made as of the date of death.

Item 15.—Fill in this schedule to receive credit for exemptions for your children, stepchildren, and other dependents. Each dependent must meet **all** of the following tests:

- Received more than one-half of his or her support from you (or from wife or husband if a joint return is filed).
- Received less than \$600 gross income. (This test does not apply to your children or stepchildren who are under 19 or who are students for 5 calendar months of the year.)
- Did not file a joint return with her husband (or his wife).
- Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone.
- EITHER (1) for the entire year 1957 had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

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

FRONT**FRONT**

Form 1040A		U. S. INDIVIDUAL INCOME TAX RETURN		1957
Please print. →	1. Name (If this is a joint return of husband and wife, use first names of both)		2. Your Social Security No.	3. Wife's Social Security No.
	Home address (Number and street or rural route)		4. Do you owe any Federal tax for years before 1957? ☐ Yes ☐ No 5. Is your wife (husband) making a separate return? ☐ Yes ☐ No If yes, write her (his) name	
	City, town, or post office Zone State			
If income (item 10, col. 6) is \$5,000 or more OR if other income (item 9) is over \$100, use Form 1040.	6. WAGES, ETC.	7. INCOME TAX WITHHELD	8. EMPLOYER'S NAME. Where employed. Write (W) before name of each of wife's employers.	
9. OTHER INCOME	a. Yours	Total col. 7 ↓	For information and duplicate copy, see separate instruction sheet. List your exemptions and SIGN on other side. Enclose Forms W-2, Copy B. If you want the Internal Revenue Service to figure your tax, omit items 11, 12, and 13. If you compute your own tax, pay this balance (Item 12) in full with return to your District Director. PLEASE DO NOT BEND, PIN OR TEAR THIS CARD.	
	b. Wife's			
10. TOTALS →	\$	\$		
11. Enter tax from Tax Table on instruction sheet →				
12. If item 11 is larger than item 10, col. 7, enter balance →				
13. If item 10, col. 7 is larger than item 11, enter overpayment →				
U. S. TREASURY DEPARTMENT		(OVER)	INTERNAL REVENUE SERVICE	

BACK**BACK**

14. EXEMPTIONS FOR YOURSELF AND WIFE				
Check blocks which apply. Check for wife if she had no income OR if her income is included in this return.		(a) Regular \$600 exemption..... ☐ Yourself ☐ Wife (b) Additional \$600 exemption if 65 or over at end of 1957..... ☐ Yourself ☐ Wife (c) Additional \$600 exemption if blind at end of 1957..... ☐ Yourself ☐ Wife		Enter number of exemptions checked →
15. EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS (List below)				
NAME ▶ Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN Number of months dependent lived in your home. If born or died during year also write "B" or "D". Did dependent have gross income of \$600 or more?	Amount YOU spent for dependent's support. If 100% write "ALL".	Amount spent by OTHERS including dependent from own funds
16. Enter total number of exemptions listed in items 14 and 15 above →				
SIGN HERE → I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.				
(Your signature)		(Date)	(If this is a joint return, wife's signature) (Date)	
● To assure split-income benefits, husband and wife must include all their income and, even though only one has income, BOTH MUST SIGN.				

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☆ U. S. GOVERNMENT PRINTING OFFICE : 1959 O - 525294



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
PUBLIC INFORMATION DIVISION
Sterling 3-8400 • Ext. 4021

news release

FOR RELEASE

IR-307

Tuesday Morning Papers
October 20, 1959

Nearly 60 million individual income tax returns were filed for 1957 with an adjusted gross income of over \$280 billion and a tax liability of \$34.4 billion.

Dana Latham, U. S. Commissioner of Internal Revenue, made the statement today in announcing publication of the complete report, "Statistics of Income-1957, Individual Income Tax Returns."

Mr. Latham said nearly 46.9 million of the returns filed showed a tax liability which averaged \$734 per return. The effective tax rate, which is defined as income tax after credits as a percent of taxable income, was 23.1 percent, he said.

The Commissioner said that for 1957 there was a continuation in the upward trend, evidenced in recent years, in the number of individual returns filed, and in income tax reported. However, net profit from business or profession, sales of capital assets, and rents and royalties declined from 1956. A comparison of key items compiled from individual returns for the years 1957 and 1956 is provided in the following table:

(more)

NUMBER OF RETURNS, INCOME, AND TAXES: 1957 AND 1956

Items	1957	1956	Change, 1957 from 1956
	(1)	(2)	(3)
Number of returns, total . . .	59,825,121	59,197,004	+ 628,117
Taxable	46,865,315	46,258,646	+ 606,669
Nontaxable	12,959,806	12,938,358	+ 21,448
	(Million dollars)		
Adjusted gross income. . .	280,321	267,724	+ 12,596
Sources of income:			
Salaries and wages. . . .	228,077	215,618	+ 12,459
Dividends.	9,124	8,606	+ 518
Interest.	3,319	2,872	+ 447
Business or profession. . .	20,339	21,285	-945
Partnership.	9,359	8,852	+ 507
Sale of capital assets. . .	3,486	4,553	-1,067
Rents and royalties. . . .	3,259	3,344	-85
Other.	3,358	2,595	+ 763
Taxable income.	149,363	141,532	+ 7,831
Income tax after credits. . .	34,394	34,732	+ 1,662
Self-employment tax.	581	533	+ 48

Mr. Latham stated that this is the first complete report in the "Statistics of Income" series to be released 18 months after the returns were filed and meets, therefore, the goal of timeliness requested by the Joint Committee on Internal Revenue Taxation.

The report may be purchased from the Superintendent of Documents, Government Printing Office, Washington 25, D. C. for 75 cents.

- END -

IRS-D.C.-52821

STATISTICS OF INCOME

Publications in Preparation

Corporation *Income Tax Returns with accounting periods ended July 1957-June 1958, Preliminary*

Summary of income statement and balance sheet items, tax, dividends paid; classified by major industrial groups.

Individual *Income Tax Returns for 1958, Preliminary*

Adjusted gross income, taxable income, income tax liability, sources of income, exemptions, tax credits, classified by size of adjusted gross income. Selected sources of income by States.

Fiduciary *Income Tax Returns, Gift Tax Returns, and Estate Tax Returns, filed during 1959*

FIDUCIARY RETURNS: Sources of income, deductions, exemption, and tax. Classifications for income of estate or trust (also bank administered trust), by size of total income, size of taxable income, types of tax, and States. Historical summary 1949-58.

GIFT TAX RETURNS: Total gifts, exclusions, deductions, specific exemption, and tax. Classifications by type of gifts, size of taxable gift and total gifts, tax status, identical donors, and consent status.

ESTATE TAX RETURNS: Gross estate by type of property, deductions, specific exemption, tax, and tax credits. Classifications for tax status, size of gross estate and net estate before exemption, method of valuation, marital status, age, sex, and States. Historical summary 1950-59.

Recent Publications

Corporation Income Tax Returns with accounting periods ended July 1956-June 1957 (206 pp., \$1.25)

Fiduciary Income Tax Returns for 1956 (48 pp., 40¢)

Estate and Gift Tax Returns filed during the calendar year 1957 (39 pp., 35¢)

Individual Income Tax Returns for 1956 (119 pp., 65¢)

Partnership Returns for income years ended July 1953-June 1954 (62 pp., 45¢)

Farmers' Cooperative Income Tax Returns for 1953 (42 pp., 40¢)

Statistics of Income publications are for sale by the Superintendent of Documents,
U. S. Government Printing Office, Washington 25, D. C.