STATISTICS OF INCOME . . . 1959

Individual INCOME TAX RETURNS

for 1959

U. S. TREASURY DEPARTMENT . INTERNAL REVENUE SERVICE

Statistics of Income

1959

Individual
INCOME TAX
RETURNS

for 1959



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

U. S. TREASURY DEPARTMENT

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TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., September 29, 1961.

DEAR MR. SECRETARY:

I am transmitting the Statistics of Income—1959, Individual Income Tax Returns. This report was prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code of 1954, which provides that statistics be published annually with respect to the operation of the income tax laws.

The documents from which the data were assembled are individual income tax returns, Forms 1040, 1040W, and 1040A, filed during the year 1960. Sources of income, total itemized deductions, taxable income, taxes, and other data are distributed by size of adjusted gross income.

Significant classifications are marital status of taxpayers, types of tax and tax credits, patterns of income, taxpayments and overpayments, types of exemptions, and States. For the first time, selected sources of income, taxable income, and the income tax are presented for the 100 largest metropolitan areas.

Mosting M. Caplin Commissioner of Internal Revenue.

Hon. Douglas Dillon,
Secretary of the Treasury.

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Individual
Income Tax
Returns

Guide to basic and historical tables . . .

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INDIVIDUAL INCOME TAX RETURNS FOR 1959

Many characteristics of the financial data on the individual income tax returns for the income year 1959 are presented in this report. In total, there were over 60 million returns, with adjusted gross income of \$305 billion, and income tax liability of over \$38 billion. These data are based on samples of unaudited income tax returns, Forms 1040A, 1040W, and 1040, filed by individuals.

Several new features had a bearing on the data reported on the 1959 individual income tax returns. Under the Small Business Tax Revision Act of 1958, loss on small business stock which was originally issued to the taxpayer was allowed as an ordinary loss to the extent of \$25,000 on separate returns or \$50,000 on joint returns. Loss on small business investment company stock could be deducted in full as, under the Technical Amendment Act of 1958, such property was not a capital asset. Social Security Amendments of 1958 raised the self-employment tax rate to 3-3/4 percent on a maximum of \$4,800 selfemployment income, and the FICA tax withholding on wages to 2-1/2 percent on a maximum of \$4,800 wages. The Life Insurance Income Tax Act of 1959 amended the Code with respect to dividends on capital stock received by individuals from domestic insurance companies, so that they became eligible for the exclusion and tax credit.

A new income tax return, Form 1040W, was issued for use by salary and wage earners who had no more than \$200 of dividend and interest income and no other income. On this form, exclusion for sick pay and itemized deductions could be claimed as well as tax credits.

Instructions to the taxpayers state that amounts may be reported in whole dollars, that is, an item of less than 50 cents may be omitted and one of 50 cents through 99 cents raised to the next dollar. In preparing these statistics for 1959, reported items of less than \$1.00 were included in the estimates of the frequencies.

NUMBER OF RETURNS, INCOME AND TAXES

There were 60.3 million returns for 1959, which was 1.2 million returns above the 59.1 million returns for 1958. In fact, the number of individual income tax returns passed the 60 million mark for the first time.

The 1959 returns showed an increase of 1.8 million taxable returns and a relatively small decrease of 0.7 million nontaxable returns, as compared with the previous year. Moreover, comparison of the number of returns by income groups for the two years shows considerable shift from the low income group to higher income groups. The number of returns for 1959 with adjusted gross income under \$5,000 declined 1.4 million, while the number with adjusted gross income of \$5,000 under \$10,000 increased 1.6 million, and the group with adjusted gross income of \$10,000 or more had a large increase of nearly a million returns, which was 25 percent more than fell in this income group for 1958. Table A presents this comparison.

Table A. -NUMBER OF RETURNS BY INCOME GROUPS: 1959 and 1958 [Taxable and nontaxable returns]

Adjusted gross income	1959	1958	Increase or decrease (-), 1959 over 1958		
	1,,,,	2,,,0	Number	Percent	
	(1)	(2)	(3)	(4)	
Total	60,271,297	59,085,182	1,186,115	2.0	
Under \$5,000	35,941,686 19,546,385 4,783,226	37,356,119 17,903,641 3,825,422	-1,414,433 1,642,744 957,804	-3.8 9.2 25.0	

The adjusted gross income of \$305 billion for 1959 was \$24 billion above that reported for the tax year 1958. This was the first year in which adjusted gross income reached \$300 billion.

All major sources comprising the 1959 adjusted gross income showed an increase over the previous year. The current year salaries and wages of \$247 billion were \$20 billion above last year's salaries and wages. This increase in salaries and wages accounted for the greater part of the increase in adjusted gross income. Gain from sales of capital assets, amounting to \$6.3 billion, was up \$2 billion over the gain for 1958. Higher sole proprietorship and partnership profits accounted for another billion dollars of the 1959 increase.

Taxable income for 1959 was \$166.5 billion. This was \$17.2 billion, or 11-1/2 percent, more taxable income than was reported for 1958. Consequently, the income tax after credits increased from \$34.3 billion in 1958 to \$38.6 billion for 1959, an increase of \$4.3 billion.

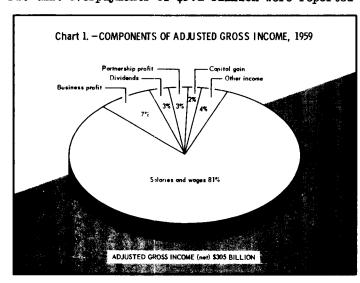
Self-employment tax on self-employment income for 1959 was \$702 million. The increase of \$113 million over the 1958 self-employment tax of \$589 million resulted from an increase in the self-employment tax rate from 3-3/8 percent for 1958 to 3-3/4 percent for 1959, and from larger profits from sole proprietorship and partnership activities, which were the basis of self-employment income.

Table B shows the more important items for income years 1959 and 1958. All sources are net, that is, income and loss have been merged for the net amount.

Table B.-NUMBER OF RETURNS, INCOME, AND TAXES: 1959 AND 1958

Items	1959	1958	Increase or decrease (-), 1959 over 1958			
	(1)	(2)	(3)			
Number of returns, total. Taxable. Nontaxable.	60,271,297 47,496,913 12,774,384	59,085,182 45,652,134 13,433,048	1,186,115 1,844,779 -658,664			
	(#illion dollars)					
Adjusted gross income (less deficit)	305,095	281,154	23,941			
Sources of income: Salaries and wages. Dividends. Interest. Business or profession. Portnership. Gein on sale of capital assets. Rents and royalties. Other.	247,370 9,356 4,395 21,431 9,563 6,274 3,235 3,469	227,551 8,741 3,659 20,674 9,232 4,330 3,227 3,742	19,819 61.5 73.6 757 33.1 1,944 8 8			
Taxable income. Income tax after credits. Self-employment tax.	166,541 38,645 702	149,337 34,336 589	17,204 4,309 113			

Income tax withheld from wages, amounting to \$30.8 billion, was reported on 50.5 million returns for 1959 and payments on declaration of estimated tax of \$8.6 billion were reported on 5.1 million returns. Nevertheless, year-end taxpayment status showed that tax of \$5.1 billion was due on 19.1 million returns. but that overpayments of \$5.1 billion were reported



on 38.1 million other returns. Overpayments of \$4.4 billion were requested as refunds on 36.7 million returns and the remaining \$0.7 billion was to be applied to the 1960 estimated tax as requested on 1.6 million returns. Thus somewhat over 200 thousand taxpayers requested both a refund and a credit on 1960 estimated tax.

Chart 1 shows the major components of adjusted gross income for 1959. Salaries and wages comprised 81 percent of the net adjusted gross income. Business profit and loss combined formed 7 percent and partnership profit and loss combined formed 3 percent of the adjusted gross income, while dividends and capital gains made up 3 percent and 2 percent, respectively, of the net adjusted gross income.

DIVIDENDS

Dividends of \$9.4 billion were reported in adjusted gross income for 1959 on Forms 1040 and 1040W. Dividends reported in other income on Form 1040A could not be identified. The total domestic and foreign dividends received by taxpayers using Forms 1040 and 1040W amounted to \$9.7 billion, of which \$358.6 million were excluded from gross income under the provision for dividend exclusion.

Table C.-DIVIDENDS IN ADJUSTED GROSS INCOME, TOTAL DIVIDENDS RECEIVED, EXCLUSIONS, AND TAX CREDIT1

	Dividends gross	in adjusted Income	Total domesti dividends		Dividend from gro	exclusion ss income	Tax credit f		Τ
Adjusted gross income classes	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dellers)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)]
1 Grand total	4,682,638	9,355,766	5,948,378	9,714,394	5,719,307	358,628	3,436,240	306,790	_ l
2 Taxable returns, total	4,026,147	8,788,852	5,166,682	9,104,276	4,988,627	315,424	3,333,842	304,077	7 2
3 \$600 under \$1,000. 4 \$1,000 under \$1,500. 5 \$1,500 under \$2,000. 6 \$2,000 under \$2,000.	28,251 49,950 75,808 88,391	11,316 21,666 47,288 60,274	32,673 58,139 87,459 106,108	12,710 24,182 51,391 65,387	29,962 55,545 82,732 102,263	1,394 2,516 4,103 5,113	19,773 38,808 57,685 67,927	115 375 888 1,311	1 4
7 \$2,500 under \$3,000. 8 \$3,000 under \$3,500. 9 \$3,500 under \$4,000. 10 \$4,000 under \$4,500.	107,141 122,315 143,694 160,166 148,483	70,899 91,802 98,729 117,585 99,585	128,132 149,134 181,239 202,930 196,154	77,262 99,254 108,104 127,644 109,458	121,055 142,146 173,801 190,194 184,662	6,363 7,452 9,375 10,059 9,873	82,058 97,913 110,553 125,246 111,958	1,788 2,387 2,794 3,664 2,992	9
12 \$5,000 under \$6,000	330,758 338,674 301,292 263,594 217,591	218,070 250,734 237,423 226,863 206,029	437,982 465,835 417,928 374,188 312,821	241,236 276,827 261,411 249,565 224,606	413,281 441,912 400,160 360,553 302,945	23,166 26,093 23,988 22,702 18,577	248,168 264,650 236,772 212,320 172,704	6,969 8,098 8,121 7,920 6,964	13
17 \$10,000 under \$15,000. 18 \$15,000 under \$20,000. 19 \$20,000 under \$25,000. 20 \$25,000 under \$50,000.	730,921 329,464 173,362 292,592 98,030	914,799 723,042 546,560 1,632,509 1,407,815	978,532 390,76 198,665 320,016 101,520	980,095 751,415 561,599 1,657,732 1,416,317	959,242 386,341 197,287 317,459 101,146	65,296 28,373 15,039 25,223 8,502	621,780 299,135 162,844 281,332 96,680	32,298 26,163 20,052 59,495 51,165	18 19 20
22 \$100,000 under \$150,000. 23 \$150,000 under \$200,000. 24 \$200,000 under \$200,000. 25 \$500,000 under \$1,000,000.	15,893 4,257 4,564 696 260	590,195 253,160 508,450 190,617 263,442	16,193 4,299 4,598 500 261	591,567 253,531 508,843 190,677 263,463	16,101 4,290 4,591 698 261	1,372 371 393 60 21	15,792 4,235 4,555 694 260	20,761 8,854 16,998 5,949 7,956	2: 2:
27 Nontaxable returns, total	656,491	566,914	781,696	610,118	730,680	43,204	102,398	2,713	2'
28 No adjusted gross income. 29 Under \$600. 30 \$600 under \$1,000. 31 \$1,000 under \$1,500. 32 \$1,500 under \$2,500. 33 \$2,000 under \$2,500.	35,426 58,851 72,766 131,941 101,491 82,717	39,886 14,069 31,103 62,581 63,983 57,675	44, 42 74, 587 87, 578 155, 584 117, 508 101, 639	42,413 17,546 35,322 70,381 70,555 63,724	42,214 68,528 81,809 142,214 111,008 97,022	2,527 3,477 4,219 7,800 6,572 6,049	(²) 6,215 20,621 17,247	(²) 46 294 392	28 29 30 31 32 31
34 \$2,500 under \$3,000. 5 \$3,000 under \$3,500. 6 \$3,500 under \$4,000. 7 \$4,000 under \$4,500. 8 \$4,500 under \$5,000. 9 \$5,000 or more.	70,580 36,451 22,105 11,897 8,187 24,079	69,902 34,329 21,871 12,049 12,256 147,210	81,946 42,603 24,663 12,987 9,655 29,04	74,812 36,881 23,649 12,843 12,843 149,149	75,101 38,794 24,537 11,275 9,529 28,649	4,910 2,552 1,778 794 587 1,939	24,286 12,256 6,786 5,044 3,170 5,314	633 370 267 271 154 277	34 35 36 37 38
40 Returns under \$5,000. 41 Returns \$5,000 under \$10,000. 42 Returns \$10,000 or more.	1,556,611 1,471,054 1,654,973	1,038,848 1,187,781 7,129,137	1,894,160 2,033,(44 2,020,174	1,136,361 1,303,876 7,274,157	1,784,391 1,942,556 1,992,360	97,513 116,095 145,020	809,005 1,139,271 1,487,964	18,750 38,307 249,733	43
Summary for— 43 Form 1040	4,537,612 145,026	9,345,513 10,253	5,685,745 262,633	9,695,871 18,523	5,522,303 197,004	350,358 8,270	3,410,293 25,947	306,651 139	43

See text for "Description of Sample,"

Lincludes data from Forms 1040 and 1040W.

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

Table C provides frequencies and amounts of dividends in adjusted gross income, total dividends received, exclusions, and tax credit for dividends received on the 1959 returns, Forms 1040 and 1040W. Only a small portion of the total of any item was contributed by Form 1040W. This simplified form did not show a distinction between foreign and domestic dividends nor between qualifying and nonqualifying domestic dividends. Therefore, dividends on Form 1040W could not be classified as dividends eligible and ineligible for exclusion nor as dividends eligible for tax credit.

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

Total domestic and foreign dividends received included all domestic dividends, whether or not qualifying for the dividend exclusion, as well as the foreign dividends. These dividends, on Form 1040, included distributions of entrepreneurial and partnership enterprises that elected to be taxed as corporations. So-called dividends from mutual savings or cooperative banks, savings and loan or building and loan associations, Federal savings and loan associations. and Federal credit unions were

reported as interest for income tax purposes and are not included.

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

Table D presents details concerning dividends reported on Form 1040, exclusively. On these returns, foreign and domestic dividends were identified and domestic dividends eligible for exclusion could be distinguished from those not eligible for exclusion. Table D shows by adjusted gross income classes, dividends in adjusted gross income, total foreign and domestic dividends received, dividends eligible and not eligible for exclusion, exclusions, dividends eligible for tax credit, and the frequency of returns for these items.

In addition to the definitions above applying to dividends on both 1040 and 1040W returns, the following apply in the case of dividends on 1040 returns.

Dividends not eligible for exclusion were those received from China Trade Act corporations, tax-exempt organizations, exempt farmers' cooperatives,

Table D. -DIVIDENDS ELIGIBLE AND INELIGIBLE FOR EXCLUSION AND DIVIDENDS ELIGIBLE FOR TAX CREDIT, BY ADJUSTED GROSS INCOME CLASSES1

		in adjusted		Domestic a	nd foreign	dividends	received		Dividend e		Dividends for tax		Tax cred	
Adjusted gross income classes		income	То	tal	Not eli	gible for usion	Eligi	ble for usion				Amount		Amount
Wilming Bropp Higgs Officer	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	(Thousand	Number of returns	(Thousand	Number of returns	(Thousand dollars)
	(1)	dollars)	(3)	dollars) (4)	(5)	dollars) (6)	(7)	dollara) (8)	(9)	dollars) (10)	(11)	(12)	(13)	(14)
		(2/	(2)	(-7)	- ` '	(0)	- (1)	(0)		(/		,/	\/	
Grand total	4,537,612	9,345,513	5,685,745	9,695,871	523,808	186,206	5,542,639	9,509,665	5,522,303	350,358	4,336,533	9,159,307	3,410,293	306,651
Taxable returns, total	3,889,120	8,779,516	4,914,714	9,087,001	448,988	168,591	4,813,907	8,918,410	4,798,289	307,485	3,735,140	8,610,925	3,307,895	303,938
\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000	27,918 49,283 73,475	11,309 21,301 47,157	32,340 57,139 84,793	12,703 23,800 51,165	3,837 5,179 10,655	518 536 1,855	30,295 55,256 81,317	12,185 23,264 49,310	29,962 54,878 80,732	1,394 2,499 4,008	25,540 46,610 69,079	10,791 20,765 45,302	19,773 38,475 57,018	115 370 888
\$2,000 under \$2,500	85,392	60,031	103,109	65,044	9,520	965	100,930	64,079	100,263	5,013	82,752	59,066	67,594	1,311
\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	103,142 118,982 138,029 149,502 139,485	69,858 91,523 98,458 116,854 99,214	122,667 145,135 173,907 186,600 182,157	76,118 98,886 107,610 126,426 108,725	11,995 13,409 12,499 18,451 14,296	1,117 2,126 1,346 2,801 2,517	118,642 140,650 169,640 179,241 175,709	75,001 96,760 106,264 123,625 106,208	118,056 140,146 168,136 178,530 174,664	6,260 7,363 9,152 9,572 9,511	96,900 113,452 132,257 140,469 131,740	68,741 89,397 97,112 114,053 96,697	81,391 97,913 109,220 122,913 110,958	1,785 2,387 2,792 3,654 2,990
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	308,763 312,312 285,560 251,597 208,926	217,012 249,471 235,696 226,242 205,511	403,289 423,143 380,201 344,735 289,792	239,151 274,261 258,573 248,063 223,221	29,980 31,841 28,429 24,454 25,266	3,719 5,286 3,912 3,784 6,978	390,916 413,677 372,259 338,351 283,167	235,432 268,975 254,661 244,279 216,243	389,252 412,551 370,466 337,099 282,915	22,139 24,790 22,877 21,821 17,710	292,335 296,747 271,773 239,204 197,087	213,293 244,185 231,784 222,458 198,533	245,502 258,318 233,371 209,987 171,371	6,961 8,070 8,115 7,879 6,957
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000	718,389 328,916 173,225 292,524 98,030	914,134 723,010 546,550 1,632,506 1,407,815	950,327 389,339 198,557 319,913 101,520	978,245 751,317 561,572 1,657,723 1,416,317	72,532 36,103 23,520 45,393 22,689	18,369 11,297 9,125 34,856 26,021	936,403 385,475 197,150 317,699 101,182	959,876 740,020 552,447 1,622,867 1,390,296	934,211 385,006 196,979 317,356 101,146	64,111 28,307 15,022 25,217 8,502	695,032 322,034 170,308 288,779 97,498	895,765 711,713 537,425 1,597,650 1,381,794	618,906 298,930 162,741 281,298 96,680	32,271 26,163 20,052 59,495 51,165
\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	15,893 4,257 4,564 696 260	590,195 253,160 508,450 190,617 263,442	16,193 4,299 4,598 700 261	591,567 253,531 508,843 190,677 263,463	5,134 1,532 1,826 314 134	11,089 4,342 9,049 3,829 3,154	16,103 4,293 4,593 698 261	580,478 249,189 499,794 186,848 260,309	16,101 4,290 4,591 698 261	1,372 371 393 60 21	15,785 4,246 4,559 694 260	579,106 248,818 499,401 186,788 260,288	15,792 4,235 4,555 694 260	20,761 8,854 16,998 5,949 7,956
Nontaxable returns, total	648,492	565,997	771,031	608,870	74,820	17,615	728,732	591,255	724,014	42,873	601,393	548,382	102,398	2,713
No adjusted gross income	35,426	39,886	44,142	42,413	3,786	732	42,375	41,681	42,214	2,527	33,281	39,154	-	-
Under \$600\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000\$2,000 under \$2,500\$2,000 under \$2,500\$2,000 under \$2,500\$2,500\$2,500\$	57,518 71,433 130,608 100,491 82,384	13,765 30,932 62,501 63,852 57,645	72,254 85,612 154,251 116,908 100,372	17,148 35,107 70,234 70,407 63,656	6,852 7,685 17,705 11,862 6,892	836 1,352 3,387 3,168 818	67,446 81,476 142,259 111,306 96,607	16,312 33,755 66,847 67,239 62,838	66,528 81,142 140,881 110,675 96,355	3,383 4,175 7,733 6,555 6,011	51,459 66,460 117,696 94,762 78,285	12,929 29,580 59,114 60,684 56,827	(2) 6,215 20,621 17,247	(²) 46 294 392
\$2,500 under \$3,000	69,580 35,784 21,772 11,230 8,187 24,079	69,828 34,290 21,811 12,021 12,256 147,210	80,946 41,270 24,330 12,320 9,322 29,304	74,738 36,806 23,572 12,798 12,842 149,149	8,802 5,440 3,541 2,255	2,340 1,150 1,836 1,996	75,560 38,253 24,204 11,068 9,196 28,982	72,398 35,656 23,418 11,261 12,697 147,153	75,101 38,127 24,204 10,942 9,196 28,649	4,910 2,516 1,761 777 586 1,939	63,823 32,643 21,646 9,979 7,602 23,757	67,488 33,140 21,657 10,484 12,111 145,214	24,286 12,256 6,786 5,044 3,170 5,314	633 370 267 271 154 277
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 or more		1,034,492 1,182,594 7,128,427	1,829,574 1,865,450 1,990,721	1,130,198 1,293,500 7,272,173	172,406 141,474 209,928	29,400 24,768 132,038		1,100,798 1,268,732 7,140,135	1,740,732 1,815,988 1,965,583	95,706 110,906 143,746	1,416,435 1,316,041 1,604,057	1,005,092 1,157,826 6,996,389	802,339 1,123,206 1,484,748	18,728 38,217 249,706

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

Lincludes data from Forms 1040 only. Form 1040W does not have provisions for classifying dividends as eligible or not eligible for exclusion, or as eligible for tax credit.

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

certain corporations doing business in possessions of the United States, foreign corporations, and regulated investment companies unless specifically designated by the company to be taken into account for exclusion and tax credit.

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

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

EXCLUDABLE SICK PAY

Individuals who received sick pay under a wage continuation plan for periods of absence because of sickness or injury were allowed an excludable sick pay deduction from gross salaries and wages re-

Table E. -- EXCLUDABLE SICK PAY BY ADJUSTED GROSS INCOME CLASSES

	Returns w	th excludable	sick pay
Adjusted gross income classes	Number of returns	Salaries and Wages (net) (Thousand dollars)	Excludable sick pay (Thousand dollars)
	(1)	(2)	(3)
Grand total	1,592,353	10,671,690	677,590
Taxable returns, total	1,511,981	10,469,758	593,782
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	(1) 12,243 14,501 32,629	(1) 15,435 23,674 72,968	(1) 3,485 6,830 15,095
\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,500 \$4,500 under \$4,500 \$4,500 under \$5,000	50,282 64,772 79,063 97,995 95,078	136,874 208,145 290,101 411,971 440,053	22,625 23,850 34,918 38,972 38,675
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	233,209 199,389 168,401 116,810 98,571	1,254,118 1,254,267 1,224,487 961,761 901,268	85,939 72,620 67,598 37,325 35,561
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	186,269 30,141 10,204 14,400 4,007	2,061,974 448,744 182,020 353,527 160,730	71,236 15,806 5,960 10,448 3,531
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	609 193 185 23 8	36,749 12,479 14,239 1,461 730	580 187 145 31 14
Nontaxable returns, total	80,372	201,932	83,808
No adjusted gross income	2,837	1,691	4,764
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$2,000 under \$2,000. \$2,000 under \$2,000.	6,823 6,458 8,208 7,460 8,629	1,713 4,120 8,843 11,438 17,726	10,495 11,054 10,011 8,409 8,455
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	8,304 6,791 5,794 6,168 6,503 6,397	24,554 20,743 21,079 25,242 30,847 33,936	5,709 6,169 6,922 4,112 4,388 3,320
Returns under \$5,000	523,537 822,707 246,109	1,769,200 5,629,262 3,273,228	267,289 302,349 107,952

See text for "Description of Sample."

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

ceived. The exclusion was limited to a weekly rate of \$100 for benefits under an employer-provided wage continuation plan, but was unlimited for benefits attributable to the employee's contributions to such a plan. Excludable sick pay could be reported on both, Form 1040 and 1040W, returns.

There were 1.6 million returns for 1959 that showed an amount of sick pay had been deducted from gross salaries and wages on account of absence from work because of illness or injury. This indicates that sick pay occurred on one of every 22 returns among the 34.5 million Forms 1040 and 1040W that had salaries and wages reported. This rate of incidence was similar to that for 1958.

Excludable sick pay claimed for 1959 amounted to \$677.6 million. The exclusion was about 6 percent of the \$11.3 billion gross salaries and wages from which it was deducted. This percentage of gross salaries and wages was the same as that for the previous year.

Table E, for 1959 returns, presents the number of returns with excludable sick pay, the amount of sick pay excluded, and the net salaries and wages after the exclusion, by adjusted gross income classes. There were 84 thousand more returns and \$54.9 million more of excludable sick pay for 1959 than for 1958.

CAPITAL GAINS AND LOSSES

There were 4 million returns showing a capital gain in adjusted gross income for 1959. This was one-half million more returns than showed capital gain for 1958.

Capital gains composing a part of the 1959 adjusted gross income were the highest ever reported for income tax purposes. The \$6.8 billion of capital gain for 1959 was approximately 40 percent higher than the \$4.9 billion capital gain for 1958. Only 50 percent of the net long-term gain in excess of the net short-term loss was taken into account in computing adjusted gross income. Short-term gain or the excess of short-term gain over long-term loss was included in full.

There were 800 thousand returns with \$0.6 billion of capital gain which were nontaxable returns. Normal tax and surtax was paid on 3.1 million returns with \$4.1 billion of capital gain in adjusted gross income taxed at the regular income tax rates. Alternative tax was imposed on only 110.3 thousand returns with capital gain. These 110 thousand returns carried nearly one-third, or \$2.1 billion, of the total capital gain in adjusted gross income. However, the entire excess net long-term gain over net short-term loss on these returns amounted to \$4.2 billion and was taxed at the special rate of 25 percent, while the net short-term gain was taxed at the regular income tax rates.

Capital loss was reported on 900 thousand returns with sales of capital assets for 1959. This was 20 thousand less than showed capital loss for 1958. The capital loss before limitations, amounting to \$1.9 billion, was \$131.9 million below last year's loss. After limitations were applied, \$522.1 million of capital loss was used in computing adjusted gross income. This deduction was \$27 million less than was deducted for 1958.

Below in table F, there is a comparison of capital gain and loss data for the income years 1959 and 1958.

Table F.—CAPITAL GAINS AND LOSSES: 1959 AND 1958
[Taxable and nontaxable returns]

	Capital gair gross	n in adjusted Income	Capital losses					
Income year	Number of Amount (Thousand dollars)		Number of	Amount (Thousand dollars)				
			returns	Before limitation	After limitation			
	(1)	(2)	(3)	(4)	(5)			
1959	4,007,011	6,796,602	900,118	1,865,761	522,115			
1958	3,469,064	4,879,114	920,578	1,997,682	549,110			
Difference	+537,947	+1,917,488	-20,460	-131,921	-26,995			

Data relating to capital losses reported for 1959, when analyzed, give information as to the approximate amount of capital loss available for a carryover to the subsequent year. In table G, returns with a capital loss deduction are presented in two categories: (1) returns with capital loss completely deducted, that is, the capital loss was small enough to be within the statutory limitations, and (2) returns with capital loss partially deducted, that is, the capital loss was so large that the deduction was limited to an amount equal to the smaller of (a) taxable income (adjusted gross income if tax table was used) computed without regard to capital gains or losses or the deduction for personal exemptions, or (b) \$1,000. The unused capital loss resulting from the limitations gives an indication of the amount of capital loss which can be carried into the subsequent year as a short-term capital

In the first category, returns with capital loss completely deducted, there were 596,069 returns with \$218.1 million capital loss before limitations. On each of these returns, the loss was small enough to be within the statutory limitations and was deducted in full even though some returns had a capital loss carryover from prior years.

In the second category, returns with a capital loss partially deducted, there were 304,049 returns with a capital loss before limitations amounting to \$1.6 billion. The capital loss on each of these returns was large enough that the statutory limitations were effective and the deductible loss was limited to \$304.0 million, or 18.4 percent of the entire loss reported on these returns.

Among the returns with capital loss partially deducted, there were 195,200 returns that had no capital loss carryover from 1954-58. Therefore, the capital loss before limitations of \$759.1 million on these returns was the result of current year transactions. Since the statutory limitations allowed a deduction of only \$195.2 million, the disallowed loss of \$563.9 million is a capital loss carryover to 1960.

Each of the remaining 108,849 returns with capital loss partially deducted had a capital loss carryover from 1954-58. The entire loss before limitations reported on these returns amounted to \$888.6 million of which only \$108.8 million could be deducted because of the statutory limitations. The disallowed capital loss of \$779.8 million gives an approximation of the capital loss to be carried into 1960. It is

Table G. —LOSSES FROM SALES OF CAPITAL ASSETS, 1959
[Taxable and nontaxable returns]

		Net	Approximate		
Returns with capital loss	Number of returns	Before limitation	After limitation	capital loss carry- over to 1960	
	(1)	(2)	(3)	(4)	
		(T	•)		
Total	900,118	1,865,761	522,115	1,343,646	
Completely deducted, total	596,069	218,136	218,136	_	
No carryover from 1954-58 With carryover from 1954-58	531,209 64,860	182,341 35,795	182,341 35,795	-	
Partially deducted, total	304,049	1,647,625	303,979	1,343,646	
No carryover from 1954-58 With carryover from 1954-58	195,200 108,849	759,071 888,554	195,179 108,800	563,892 779,754	

somewhat overstated because any portion of a carryover loss sustained in 1954 which was not absorbed by capital gains and the \$1,000 deduction in the current year cannot be carried into 1960, since the 5-year carryover period has expired. The amount of the 1954 capital loss carryover which had expired could not be ascertained from the return schedule.

The capital loss carryover into 1960 is the sum of \$563.9 million unused capital loss resulting from current year transactions and \$779.8 million excess loss on returns with carryover from prior years. Thus, approximately \$1.3 billion of capital loss carryover appears to be usable for 1960.

Additional, more detailed data, supplementing the information in this volume on capital gains and losses, are being prepared and will be issued in a separate report, Statistics of Income-1959, Sales of Capital Assets Reported on Individual Income Tax Returns. The report will include data, not before available for the most part, for various classes of capital assets. One basic table will compare the frequencies with which 41 different asset types are reported under the categories of short-term and long-term sales. Two other tables will present, for 10 classes of long-term assets, gross amount of sales, amount of long-term gain or loss, and frequency reported for various adjusted gross income classes. A fourth table will contain data on the length of time corporate stocks are held prior to their sale as capital assets. Accompanying the basic tables will be a discussion of the data and a summary of the provisions of tax law applicable to capital gains and losses.

TOTAL ITEMIZED NONBUSINESS DEDUCTIONS

Ttemized deductions of \$32.0 billion were claimed against \$167.4 billion of adjusted gross income for 1959. These itemized deductions represented slightly more than 19 percent of that adjusted gross income. This was a little higher percentage than that for the 1958 itemized deductions.

Nonbusiness deductions were itemized on 22.5 million returns, which were 37.3 percent of the 60.3 million returns filed for 1959. For the tax year 1958, the proportion was 35.2 percent. The proportion of returns with itemized deductions has increased annually since 1948, when it was 17.0 percent of all returns for the year. The number of these returns has risen rapidly and now is 2-1/2 times the number of returns with itemized deductions for 1948.

For 1959, itemized deductions were claimed on 50.9 percent of the 1040 returns and on 64.8 percent of the 1040W returns, resulting in 53.6 percent of the 42.0 million returns, Forms 1040 and 1040W, showing itemized deductions. Deductions could not be itemized on Form 1040A.

In table H, the number of returns with itemized deductions and the total deductions for 1959 are compared with those for 1958.

Table H. —TOTAL ITEMIZED DEDUCTIONS, 1959 AND 1958

	Total	Returns wi	th itemized tions	Total itemized deductions		
Income year	number of returns	Number	Percent of total	Amount (Thousand dollars)	Percent of adjusted gross income	
	(1)	(2)	(3)	(4)	(5)	
1959 1958	60,271,297 59,085,182	22,510,245 20,811,422	37.3 35.2		19.1 18.9	

MARITAL STATUS OF TAXPAYER

Approximately 62 percent of the 60.3 million individual returns for 1959 were joint returns of husbands and wives. The 37.3 million joint returns, which contained the combined incomes of husband and wife, showed \$240.7 billion adjusted gross income. This was 4/5 of the total adjusted gross income for 1959. Nearly 2 million other married persons filed returns independently from each other, with a total of \$6.2 billion adjusted gross income.

Single persons not claiming status as head of household or surviving spouse filed 20 million returns with \$52.8 billion adjusted gross income. About 965 thousand returns were filed by unmarried individuals who claimed status as head of household and reported \$5 billion adjusted gross income. Widows and widowers claiming status as surviving spouse filed 98 thousand returns with \$403 million adjusted gross income.

Compared with the number of returns for 1958, there were increases of 463 thousand among the joint returns for husbands and wives, 18 thousand among the surviving spouse returns, and 764 thousand returns for single persons not head of household or surviving spouse. Decreases of 51 thousand and 8 thousand occurred among the separate returns of husbands and wives and heads of household, respectively.

Table I states the number of returns for 1959 and amounts of adjusted gross income and taxable income for each of the five marital classifications.

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

[Taxable and nontaxable returns]

	Retu	ms	Ad Justed	Taxable	
Marital status of taxpayer	Number	Percent of total	gross income less deficit (Thousand dollars)	income (Thousand dollars)	
	(1)	(2)	(3)	(4)	
Total	60,271,297	100.0	305,094,979	166,540,616	
Joint returns of husbands and wives Separate returns of husbands and wives Returns of heads of household	37,257,643 1,939,846 964,680	61.8 3.2 1.6	240,675,037 6,205,741 4,997,766	128,210,748 3,614,353 2,998,289	
Returns of surviving spouse Returns of single persons not head of household or surviving spouse	97,907	0.2 33.2	403,412 52,813,023	193,613 31,523,613	

EXEMPTIONS

A total of 172 million exemptions were listed on the 1959 returns. These exemptions were claimed for the taxpayer himself, and on joint returns his spouse who was considered a taxpayer, for age and blindness of the taxpayers, and for their dependents. The per capita exemption for taxpayers, children, and other dependents—totaling 165.3 million—represented approximately the population covered by income tax returns.

There were 97.5 million exemptions for the tax-payers on the 1959 returns, 1.6 million more than were claimed for 1958. Exemptions for the taxpayers' children numbered 61.6 million, an increase of 2.1 million over the number of children claimed for 1958. Exemptions for age and blindness and for dependents other than taxpayers' children, in aggregate 12.9 million, were about 39 thousand more than similar exemptions for 1958.

In table J, the number of exemptions for 1959 are shown by five marital classifications and four types of exemptions.

Table J. --NUMBER OF EXEMPTIONS BY MARITAL STATUS OF TAXPAYER AND BY TYPE OF EXEMPTION

[Taxable and nontaxable returns]								
	Total number	Number of exemptions for-						
Marital status of taxpayer	of exemptions	Тахрауегв	Age and blindness	Taxpayers' children	Other dependents			
	(1)	(2)	(3)	(4)	(5)			
Total	172,013,237	97,528,940	6,711,952	61,573,989	6,198,356			
Joint returns of husbands and wives	139,284,019	74,515,286	4,599,980	56,934,074	3,234,679			
and wives	3,451,913 2,073,402 263,071	1,939,846 964,680 97,907	68,558 60,792 7,516	1,227,932 491,206 146,275	215,577 556,724 11,373			
Returns of single persons not head of household or surviv- ing spous	1	20,011,221						

The 61.6 million exemptions for taxpayers' dependent children were claimed on 27.3 million returns, 90 percent of which were joint returns. Each of 9.1 million returns showed only one child dependent, 9 million others showed two dependent children each, 5.1 million others had three children each, and four or more children were listed on 4.1 million other returns. No children dependents were reported on 33 million of the 1959 returns.

Data are shown in table K for the number of returns on which dependent children were claimed by taxpayers, the number of children dependents, and a distribution of returns by number of taxpayers' children dependents as well as the number of returns with no dependents. These data are given for each of the five marital classifications.

SOLE PROPRIETORSHIPS

Preliminary data relating to businesses and professions of individuals for the income year 1959 are shown in table L. These data were reported on the business schedule C, or farm schedule F, or the taxpayer's equivalent schedule attached to returns, Form 1040. Accounting periods for these businesses were primarily January 1 - December 31, 1959, with some noncalendar year exceptions. Although subject to revision, the estimates represent businesses

Table K NUMBER OF	RETURNS	BY NUMBER	OF TAXPAYERS'	CHILDREN	DEPENDENTS	AND	BY	MARITAL	STATUS	OF	TAXPAYER	
			[Taxable and]	nontaxable r	eturnsl							

		Number of—									
	Total	Total Returns with		Returns	by number of	f taxpayers'	children depe	ndents	Returns		
Marital status of taxpayer		taxpayers'	Taxpayers' children				Four	with no			
			dependents	Ome	Two	Three	Number of returns	Number of children	children dependents		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Total	60,271,297	27,272,839	61,573,989	9,115,204	8,959,099	5,120,425	4,078,111	19,179,312	32,998,458		
Joint returns of husbands and wives	37,257,643	24,578,814	56,934,074	7,620,013	8,223,131	4,831,212	3,904,458	18,374,163	12,678,829		
Separate returns of husbands and wives	1,939,846	662,398	1,227,932	338,709	179,977	82,871	60,841	280,656	1,277,448		
Returns of heads of household	964,680	326,128	491,206	203,837	88,101	27,555	6,635	28,502	638,552		
Returns of surviving spouse	97,907	85,984	146,275	48,167	22,907	9,340	5,570	24,274	11,923		
Returns of single persons not head of household or surviving spouse	20,011,221	1,619,515	2,774,502	904,478	444,983	169,447	100,607	471,717	18,391,706		

owned and operated by sole proprietors, exclusive of those few electing to be taxed as corporations. These estimates were derived from the regular Statistics of Income sample of returns, Form 1040, with business schedules attached.

Late in 1961, a Preliminary Report, Statistics of Income-1959-60, U. S. Business Tax Returns, is to be published which will include a more detailed industrial classification of the sole proprietorships. In the spring of 1962, when all data for sole proprietorships are available, a complete report, Statistics of Income-1959-60, U. S. Business Tax Returns, will be published.

Table L shows that 9.1 million separate businesses were operated, during 1959, with business receipts of \$176.2 billion, and that profit and loss when combined resulted in \$21.5 billion net profit. This is nearly one-eighth of the business receipts reported by sole proprietors.

Information on number of businesses is a count of each different type of business owned or profession practiced, by any sole proprietor, and reported on his attached business schedules whether or not it was included in adjusted gross income. If the business schedules included two or more businesses of the same kind with different locations, the data were combined and counted as one type of business. Since sole proprietorships are on the ownership basis, two or more types of businesses operated independently by husband and wife were counted separately, even though a joint return was filed. In the case of community property where all business income was divided between husband and wife, each type of business activity was counted only once.

Table L. -SOLE PROPRIETORSHIPS
[Preliminary data, Taxable and nontaxable returns]

Industry	Number of	Business receipts	Combined net profit and loss	
	J WINCODED	(Thousand dollars)	(Thousand dollars)	
	(1)	(2)	(3)	
All industries	9,142,359	176,204,711	21,516,876	
Agriculture, forestry, and fisheries	3,505,090 33,691 646,316 186,901 283,553 2,009,785	27,816,099 1,005,283 15,719,142 6,726,173 4,044,718 92,389,543	2,913,642 -4,607 1,979,608 626,948 553,519 5,781,879	
Wholesale trade Retail trade Wholesale and retail trade not allocable	269,063 1,582,002 158,720	19,084,211 66,166,636 7,138,696	1,169,079 4,122,114 490,686	
Finance, insurance, and real estate	446,995 1,979,695 50,333	4,406,676 23,480,681 616,396	1,504,794 8,084,421 76,672	

See text for "Description of Sample."

However, if the wife reported a business of her own as noncommunity income, it was counted regardless of other community property business.

The frequency of business profit and loss in table 4 differs from the number of businesses in table L. The frequency in table 4 is the number of returns that had business income or loss in adjusted gross income. Thus community business income was counted on two returns, if separate returns were filed, since each spouse reported half of the business income or loss. On joint returns of husband and wife, frequency of business in adjusted gross income was counted as one return, although there may have been more than one business operated.

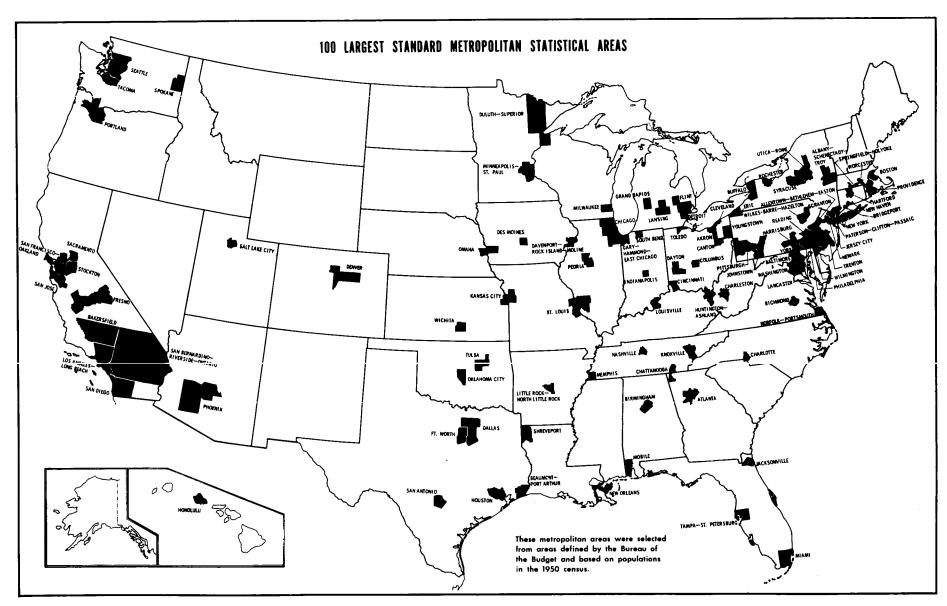
STANDARD METROPOLITAN STATISTICAL AREAS

Selected data for individual income tax returns for the tax year 1959 are presented for 100 standard metropolitan statistical areas in tables 18 and 19. These 100 standard metropolitan statistical areas are those, within the 50 States, having the largest population based on the 1950 census and conforming to the 1959 definitions for standard metropolitan statistical areas developed by the Bureau of the Budget. These definitions for standard metropolitan statistical areas were published by the Bureau in Standard Metropolitan Statistical Areas, 1959.

Data for the 100 standard metropolitan statistical areas include data from both taxable and nontaxable returns for 1959. The items presented and the classification of returns by metropolitan areas are described under "Explanation of Classifications and Terms." Information for these metropolitan areas was estimated from the regular Statistics of Income sample of returns which is explained under "Description of Sample."

A map of the United States shows the plotted areas covered by each of these 100 standard metropolitan statistical areas.

Table 18 shows, for each standard metropolitan statistical area, number of returns, adjusted gross income (net), significant items of income, taxable income, and income tax after credits. In table M below, data for these 100 standard metropolitan statistical areas are summarized and the totals compared with similar data for the United States as shown in table 16 which presents data by States. The same weighting factors were used for State and metropolitan area data. This comparison shows that data for the 100 standard metropolitan statistical areas include more than 50 percent of the United



States totals of the item presented. Several items range much above the 50 percent, as in the case of dividends (after exclusions), where more than 72 percent was reported on returns for the 100 metropolitan areas. Adjusted gross income (net) for the 100 areas was 63 percent of the total for the United States.

Table 19 presents the number of returns, adjusted gross income, exemptions, taxable income, and income tax after credits, by adjusted gross income classes, for each of the 100 standard metropolitan statistical areas.

Table M.—NUMBER OF RETURNS, INCOME, AND TAX: RETURNS FOR 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS COMPARED WITH ALL RETURNS FILED

f	Taxable	and	nontaxable	returns	ı

Items	Total for all returns	Returns for the 100 largest standard metro- politan statistical areas			
	filed	Number or amount	Percent of all returns		
	(1)	(2)	(3)		
Number of returns	60,259,554	33,893,355	56.2		
	(Thousan	d dollara)			
Adjusted gross income less deficit	305, 370, 580	192,456,832	63.0		
Salaries and wages (net) Dividends (after exclusions). Interest received. Combined business net profit and loss Combined pertnership net profit and loss Combined net gain and loss from sales of capital assets. Combined rents and royalties net income and loss.		157,608,322 6,804,316 2,806,683 11,225,147 5,851,381 4,087,783 1,657,148	63.7 72.5 63.7 52.4 61.2 65.0		
Taxable income	166,573,745	109,691,881	65.9		
Income tax after credits	38,653,002	25,965,537	67.2		

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

SOURCES OF DATA AND DESCRIPTION OF SAMPLE

Sources of Data

Statistical information in the tables of this report was estimated from a sample of unaudited individual income tax returns, Forms 1040, 1040W, and 1040A, filed by citizens and residents during the calendar year 1960 in the district offices of the Internal Revenue Service and with the Director of International Operations in the National Office. The sample represented all 1959 returns regardless of when filed. The majority of the returns covered income for the calendar year 1959; a relatively small number of returns showed accounting periods on a noncalendar year basis. Tentative returns and returns with no information regarding income and tax were eliminated from the tables, and amended returns were included only when the original returns were excluded.

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

Three return forms were available for reporting income for 1959. Form 1040A, the card-form, could be used by employees who had less than \$10,000 total income consisting of wages reported on Withholding Statements (Form W-2) and not more than \$200 of dividends, interest, and wages not subject to income tax withholding. Form 1040W, the new 2-page form, could be used by persons whose income consisted of salaries and wages (regardless of amount) and not more than \$200 of interest and dividends, but with no other kind of income. Form 1040, a 4-page form with additional schedules, was available for persons who were not eligible to file either of the other forms, and for persons who chose to use this form for any reason.

Of the 60.3 million returns for 1959, there were 33.8 million filed on Form 1040; 18.3 million filed on Form 1040A; and nearly 8.2 million filed on the new Form 1040W.

The number of 1040A returns increased by 1.2 million over the number filed for 1958. There was no change in the rules for using this form between the two years. Increases occurred in both the under \$5,000 adjusted gross income and the \$5,000 under \$10,000 adjusted gross income groups. Of the returns filed on Form 1040W, approximately 4 percent showed adjusted gross income of \$10,000 or more.

Table N. -- NUMBER OF RETURNS BY FORM OF RETURN

[Taxable and nontexable returns]										
Form of return, income group, and type of deduction	1959	1958	Increase or decrease (-), 1959 over 1958							
	(1)	(2)	· (3)							
Grand total	60,271,297	59,085,182	1,186,115							
With standard deduction	37,761,052 22,510,245	38,273,760 20,811,422	-512,708 1,698,823							
Returns on which tax table was used (included above)	27,673,872	28,791,518	-1,117,646							
Form 1040A										
With standard deduction, total	18,301,586	17,130,118	1,171,468							
Adjusted gross income under \$5,000	15,183,763	14,838,741	345,022							
Adjusted gross income \$5,000 under \$10,000	3,117,823	2,291,377	826,446							
Form 1040W										
Total	8,150,137	<u> </u>	8,150,137							
Adjusted gross income under \$5,000	3,661,616 4,164,958 323,563	-	3,661,616 4,164,958 323,563							
With standard deduction, total	2,866,568 1,822,600	=	2,866,568 1,822,600							
\$10,000	945,941 98,027	-	945,941 98,027							
With itemized deductions, total	5,283,569 1,839,016	Ξ	5,283,569 1,839,016							
\$10,000	3,219,017 225,536	Ξ	3,219,017 225,536							
Form 1040										
Total	33,819,574	41,955,064	-8,135,490							
Adjusted gross income under \$5,000 Adjusted gross income \$5,000 under \$10,000. Adjusted gross income \$10,000 or more	17,096,307 12,263,604 4,459,663	22,517,378 15,612,264 3,825,422	-5,421,071 -3,348,660 634,241							
With standard deduction, total	16,592,898 10,667,509	21,143,642 13,952,777	-4,550,744 -3,285,268							
\$10,000	4,583,908 1,341,481	5,937,119 1,253,746	-1,353,211 87,735							
With itemized deductions, total	17,226,676 6,428,798	20,811,422 8,564,601	-3,584,746 -2,135,803							
\$10,000 Adjusted gross income \$10,000 or more	7,679,696 3,118,182	9,675,145 2,571,676	-1,995,449 546,506							

The total number of Form 1040 returns for 1959 showed a decrease of 8.1 million as compared with those for the previous year. This decrease resulted from the use of the new return, Form 1040W, of which 8.2 millions were filed.

Of the returns for 1959, there were 22.5 million on which deductions were itemized and 37.8 million on which the standard deduction was used. One-half million fewer returns had the standard deduction than for 1958.

Taxpayers used the tax table on 27.7 million returns with adjusted gross income under \$5,000 for 1959. This was 77 percent of the returns with adjusted gross income under \$5,000, but only 46 percent of the total returns filed for 1959.

Table N shows a resume of the number of returns by form of return, adjusted gross income groups, and type of deduction for the years 1959 and 1958.

Description of Sample

The data presented for individual income tax returns for 1959 were based on a stratified systematic sample of all Forms 1040, 1040W, and 1040A filed during 1960. The total sample consisted of 399,660 returns, about 0.66 percent of the total number filed for the year.

Sample selection .-- Uniform methods of classifying returns by type of form, presence or absence of business income, size of adjusted gross income, and taxpayment status were prescribed for each of the district offices and the Office of International Operations in Washington, D. C., to facilitate 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 adapted to fit these regular sorting procedures. Within each of the strata, returns were assigned consecutive account numbers and the sample was selected systematically by withdrawing from the various strata all returns with designated account number endings. For example, Form 1040A returns were selected according to the prescribed rate of 3 in 1,000, by drawing returns having account numbers ending with 222, 555, and 777.

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

Method of estimation. -- Estimates for all returns filed were determined by multiplying the sample data by "weighting factors" obtained by dividing the number of sample returns received from each sampling stratum into the total number of returns filed in that stratum. For instance, the "weighting factor" of 333.35 for Form 1040A returns was obtained by dividing the number of returns in the sample, 55,056, into the total number of returns filed, 18,352,851. The primary sources of population data were counts made and submitted by the district offices and the Office of International Operations showing the number of Form 1040, 1040W, and 1040A returns filed during the calendar year

Table (). —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)
(rand total, all returns	60,371,378	399,660	_
Form 1(40A	18,352,851	55,056	3/1000
Form 1040 and 1040w, adjusted gross income— Under \$10,000:1			
Nor business	28,136,501	84,427	3/1000
Scredules C and F	8,793,183	69,744	8/1000
Norbusiness	3,261,309	95,300	3/100
Schedules C and F	1,330,444	38,672	3/100
Nor business	51,082	14,714	3/10
Schedules C and F	55,347	28,028	5/10
\$150,000 and over: 2			
Norbusiness	5,031	5,031	1/1
Schedules C and F	5,319	5,319	1/1
Prior year delinquent:			1
Adjusted gross income under \$50,000	380,125	3,183	8/1000
Adjusted gross income \$50,000 and over	186	186	1/1

¹Returns from Alaska with adjusted gross income under \$50,000 are included in the sampling stratum \$10,000 under \$50,000.
²Returns from Alaska with adjusted gross income \$50,000 or more are included in sampling stratum \$150,000 or more.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed in the district offices as shown in table 0, will disclose slight differences. These differences occur for the following reasons: (1) An estimated 100,081 returns were excluded from the tables because they showed no income information; (2) Returns were classified in the proper adjusted gross income size class regardless of the sampling strata to which they were assigned in the field offices; and, (3) Weighted estimates were rounded.

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

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

Table Q shows, for estimates of number of returns, a conservative 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 inde-

Table P.—RELATIVE SAMPLING VARIABILITY OF NUMBER OF RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND DIVIDENDS RECEIVED
[Taxable and nontaxable returns]

				[Taxable alk	i noncaxable	re turne j						
	Ret	urns	Adjusted g	ross income	Taxable	income	Income tax a	fter credits	Total dome	stic and for	eign divide	nds received
Adjusted gross income classes	Number	Relative sampling variability	(Thousand	Relative sampling variability	Amount (Thousand	Relative sampling variability	(Thousand	Relative sampling variability	Number of returns	Relative sampling variability	(Thousand	Relative sampling variability
		(Percent)	dollars)	(Percent)	dollers)	(Percent)	dollers)	(Percent)	(9)	(Percent) (10)	(11)	(Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	60,271,297	0.02	² 305,094,979	0.28	166,540,616	0.30	38,645,299	0.32	5,948,378	1.08	9,714,394	1,34
Returns with adjusted gross income,												
total	59,838,162	0.03	306,616,924	0.21	166,540,616	0,30	38,645,299	0.32	5,904,236	1.08	9,671,981	1.33
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	3,918,975 2,995,694 3,955,202 3,445,332 3,510,198	1.66 1.91 1.65 1.77	1,275,411 2,392,210 4,919,509 6,015,668 7,890,382	1.87 1.93 1.66 1.78 1.77	194,906 958,599 1,559,293 2,368,658	3.52 2.58 2.60 2.47	38,920 190,429 306,486 461,710	3.53 2.59 2.63 2.51	74,587 119,951 213,723 205,367 207,147	9.70 7.28 7.41	17,546 48,032 94,563 121,946 129,111	11.09 11.09 11.48
\$2,500 under \$3,000	3,618,010 3,524,841 3,468,730 3,581,471 3,490,098	1.75 1.77 1.79 1.77 1.80	9,943,763 11,446,607 13,005,454 15,218,811 16,582,779	1.75 1.77 1.80 1.78 1.80	3,414,608 4,272,787 5,387,349 6,640,416 7,566,518	2.33 2.27 2.18 2.09 2.05	668,214 846,713 1,077,613 1,335,485 1,524,973	2.36 2.29 2.21 2.11 2.07	210,278 191,737 205,902 215,917 205,809	7.52 7.33 7.23	152,074 136,135 131,753 140,487 122,301	11.87 13.09 13.65 13.96 15.60
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	6,392,580 5,082,962 3,699,701 2,621,189 1,749,953	1.29 1.46 1.74 2.08 2.56	35,067,182 32,926,528 27,640,193 22,202,269 16,566,397	1.29 1.46 1.74 2.08 2.56	16,692,754 16,979,928 15,454,443 13,226,703 10,392,122	1.44 1.57 1.81 2.15 2.62	3,371,068 3,440,244 3,149,451 2,720,390 2,157,614	1.45 1.58 1.83 2.16 2.64	454,437 468,947 420,270 375,857 313,533	5,50	268,336 283,355 267,860 254,353 229,972	10.99 11.72 12.43
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$100,000 \$50,000 under \$100,000	3,208,968 707,192 301,705 422,663 114,852	0.50 1.38 2.16 1.75 1.59	37,688,216 12,090,813 6,704,170 14,163,567 7,558,857	1.39 2.16 1.77	25,558,506 8,928,194 5,156,382 11,379,799 6,229,790	0.50 1.39 2.15 1.79 1.62	5,477,515 2,094,829 1,322,695 3,540,277 2,627,092	0.50 1.41 2.17 1.86	981,766 391,633 199,139 320,393 101,649	1.86 2.69 2.01	996,208 760,752 566,028 1,662,828 1,422,556	5.07 3.98 2.86
\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	17,537 4,497 4,810 722 280	(1) (1) (1) (1) (1) (1)	2,089,977 768,001 1,371,895 481,742 606,523	(1)·	1,696,219 609,888 1,071,116 376,573 425,065		854,300 328,449 617,667 225,399 267,766	4.48 (1) (1) (1) (1) (1)	16,262 4,320 4,631 705 276	(1) (1) (1)	598,518 255,182 512,811 192,352 306,922	(1) (1) (1)
Returns with no adjusted gross income	433,135	3.64	³ 1,521,945	34.60	_	-	-	-	44,142	12.27	42,413	37.03

¹Not subject to sampling variability since the returns in these classes are sampled at a 100 percent rate.

²Adjusted gross income less adjusted gross deficit.

³Adjusted gross deficit.

Table Q.—RELATIVE SAMPLING VARIABILITY OF ESTIMATED NUMBER OF RETURNS
[Taxable and nontaxable returns]

	Returns with adjusted gross income					
Estimated number of returns	Under \$10,000	\$10,000 under \$50,000	\$50,000 under \$150,000			
	(1)	(2)	(3)			
		(Percent)				
1,000. 2,000. 5,000. 10,000. 15,000. 20,000. 20,000. 100,000. 25,000. 100,000. 250,000. 100,000. 1,000,000. 1,000,000.	(1) (1) 52: 37 30 26 23 16 12 7	37 26 17 12 10 8 7 5 4 2 1.6 1.0 n.a.	(See table G for rough guides on variability)			

n.a. - Not applicable.

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

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

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

Response and other nonsampling errors.—In processing returns for collection purposes in the district offices and, later, in processing the sample of such returns for statistical purposes, several

steps were taken to reduce taxpayer-reporting errors and other errors introduced in data processing operations. All individual returns filed during 1960 were mathematically verified before they were made available for sample selection except Form 1040A returns on which the taxpayers left the computations of tax to their district directors. Corrections resulting from mathematical verification of the taxpayer's entries are generally reflected in the data tabulated.

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

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

Coverage was improved also by the inclusion of prior-year delinquent returns in the sample for the

purpose of estimating data for 1959 returns that were filed after December 31, 1960. It was felt that the characteristics of 1959 returns filed too late to be included could best be represented by a sample of previous year delinquent returns filed during 1960. As can be seen in table 0, the number of delinquent returns filed during 1960 was 380 thousand.

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

EXPLANATION OF CLASSIFICATIONS AND TERMS

Classifications

Data are classified by adjusted gross income classes, taxable and nontaxable status, returns with standard or itemized deductions, size of taxable income, marital status of taxpayer, number of dependents, types of tax, taxpayment status and types of taxpayments, selected patterns of income, States, and metropolitan areas.

Adjusted gross income classes.—The amount of adjusted gross income reported by the taxpayer on his return was the basis for classifying data for the size of adjusted gross income. Adjusted gross deficit and breakeven in adjusted gross income were classified as "No adjusted gross income." Wherever taxable and nontaxable data are combined, the nontaxable data are distributed by class according to the amount of adjusted gross income shown on the return, although when shown separately, data from nontaxable returns with adjusted gross income of \$5,000 or more are grouped in the nontaxable class, \$5,000 or more.

Taxable and nontaxable returns.—Taxable and non-taxable classifications were dependent upon the presence or absence of an income tax after credits allowed against this tax, and the self-employment tax was disregarded. In the case of returns on Form 1040W, the income tax after credits was computed for each return since it was not a required item on the return itself. Tax status was determined from the computed amount.

Taxable returns had an income tax left after credits against this tax were deducted. When the income tax after credits was less than \$1.00, the return was classified as a taxable return. Last year such a return was classified as nontaxable.

Nontaxable returns were without an income tax after credits. Some of these returns had income tax before credits which was eliminated by the tax credits.

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

Returns with itemized deductions were returns, Form 1040 and 1040W, with adjusted gross income against which itemized nonbusiness deductions were claimed by the taxpayer in the computation of his taxable income, However, a relatively few separate returns of married persons who had no deductions (standard or itemized) were classified as itemized deduction returns.

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

Types of tax.—Returns were classified for the type of income tax reported, that is, the regular normal tax and surtax combined, or the alternative tax. In this classification, the self-employment tax was ignored.

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

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

Patterns of income.—For a frequency distribution of patterns of income, four selected sources are presented singly and in combination. The sources selected were: salaries and wages, business or profession, partnership, and rents and royalties. Each source was a component of adjusted gross income, as described in the "Sources Comprising Adjusted Gross Income." No distinction was made as to whether profit or loss occurred among the last three sources, the presence of either being considered a source whenever present. These four selected sources gave rise to 15 patterns and are grouped as having one, two, three, or four of the selected sources. In any of these patterns, there may have been also income from sources outside the four selected sources.

Taxpayment status.—Returns were segregated into three groups for this classification: (1) returns with tax overpayment, (2) returns with tax due at time of filing, and (3) returns with neither overpayment nor tax due. Returns, Form 1040A, were classified after the tax had been computed by the district director but for this purpose tax items

were regarded as having been reported by the taxpayer. Overpayment and tax due bear the same meaning as described under "Tax Items."

Returns with tax overpayment were those where the sum of the income tax credits, tax withheld, and payments on declaration exceeded the combined income tax and self-employment tax, and there remained either a refund or a credit on estimated tax for the subsequent year. Some returns had both refund and credit.

Returns with tax due at time of filing were those on which the sum of income tax credits, tax withheld from wages, and payments on declaration was less than the combined income tax and self-employment tax. The amount of tax due was paid when the return was filed.

Returns with neither overpayment nor tax due at time of filing were returns on which the taxpayer reported that the sum of income tax credits, tax withheld, and payments on declaration was equal to his combined income and self-employment taxes. Sometimes these returns are called breakeven in tax status, because there is neither overpayment nor balance due.

Types of taxpayment.—Taxpayers made prepayments toward their total tax liability through tax withheld from wages and payments on declaration, then paid any balance due when the return was filed after the close of the income year. Some taxpayers had no prepayments. Returns were separated into four categories according to the prepayments: (1) only tax withheld, (2) tax withheld and payments on declaration, (3) only payments on declaration, and (4) neither tax withheld nor payments on declaration. These taxpayments are described under "Tax Ttems."

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

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

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

Returns of heads of household were returns on which the taxpayer signified this status. Head of household is an unmarried person (or one married to a nonresident alien) who furnished more than half the maintenance of a home which was his residence and which he shared with any related person for whom he was entitled to the deduction for an

exemption (except multiple support), or shared with his unmarried child, grandchild, or stepchild even though not a dependent, or who paid over half the cost of maintaining a household which was the principal abode of his parents, if either of them qualified as a dependent.

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

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

Number of dependents.—This year frequency distributions of returns have been based on the number of taxpayers' children and also on the number of dependents other than taxpayers' children. Each is an independent distribution.

The number of taxpayers' children was reported on the return and included sons, daughters, adopted children, and stepchildren for whom the taxpayers could claim the \$600 exemption. The frequency of returns is shown in each marital status for no children, for one child through three children, and for four or more children.

The number of dependents other than taxpayers' children was reported on the returns also. These dependents included parents, near relatives, and persons living in the taxpayer's household, each of whom met the dependency qualifications that allowed the taxpayers to claim the \$600 exemption. Distribution of returns is shown in each marital status for no such dependents, for one, two, and three or more of these dependents.

States.-Classification by States was based on the district in which the returns were filed. Internal revenue districts, or groups of districts, are identical with State boundaries, except that the two States of Washington and Alaska were in the Seattle, Washington, Internal Revenue District and the District of Columbia was a part of the Baltimore, Maryland, Internal Revenue District. Returns having an address in the District of Columbia or Alaska were classified independently from other returns filed in the respective districts. The Office of International Operations had charge of returns with addresses outside the 50 States. These returns included those from Puerto Rico, Virgin Islands, Panama Canal Zone, and returns with foreign addresses, all of which were classified as Other areas.

Standard metropolitan statistical areas.—The taxpayer's county, when stated, and his post-office address were the criteria upon which the return was classified for inclusion in a standard metropolitan statistical area. An elaborate system which included all possible post offices within a defined standard metropolitan statistical area was developed whereby each area could be identified, or assembled from parts, even though the metropolitan area crossed internal revenue districts or State boundaries.

Sources Comprising Adjusted Gross Income

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

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

- 1. Qualifying domestic dividends consisting of—
 a. Dividends from fully taxable corporations received directly, or as a beneficiary of income from estates and trusts, or as a partner's share of untaxed partnership net profit, together with
- b. The entire net profit of an entrepreneur who elected to be taxed as a corporation, and the entire share of net profit from a partnership that elected to be so taxed, the total of which was reduced by an exclusion not exceeding \$50, and
- 2. Nonqualifying dividends, foreign and domestic, from which no exclusion was allowed.

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

Dividends did not include the so-called dividends on deposits or withdrawal accounts in mutual savings banks, cooperative banks, domestic building and loan or savings and loan associations, Federal savings and loan associations, and Federal credit unions. All such income was considered interest for income tax purposes.

Interest received was that reported in adjusted gross income with the exception of small amounts (not more than \$200 per return) in other income on Form 1040A returns. This item included interest from bonds, debentures, notes, mortgages, and personal loans, interest received or credited on bank deposits, savings accounts, and deposits in organizations listed above, as well as partially taxexempt 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, and who did not elect to be taxed as a corporation. When there were two or more

sole proprietorship businesses operated during the year, the single amount of profit or loss included in adjusted gross income represented the combined profits and losses from all business activities. The sole proprietor was required to exclude dividends from the business receipts and to report them with dividend income for the purpose of dividend 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 services, depreciation including additional first-year depreciation, obsolescence, depletion, casualty losses on business property, rent, repairs, supplies, advertising, selling expense, insurance, and other costs of operating the business. Compensation of the sole proprietor was not allowed as a business deduction and the net operating loss deduction was not reported among the business expenses.

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 partner's profit or loss from such a partnership was his share of the ordinary income or loss of the enterprise and payments made to him as salary or for the use of capital. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income was the combination of all his shares, whether actually received or not. The ordinary income of the partnership did not include dividends qualifying for the exclusion, net shortand long-term capital gain or loss, interest on tax-free covenant bonds, nor partially exempt interest. The partner's share of each of these items was reported in its respective source.

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

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

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

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

Capital loss carryover from 1954-58 was that portion of the net capital loss sustained in this 5-year period which the taxpayer had been unable to offset against his capital gains, or the \$1,000 deduction allowed for capital loss in computing adjusted gross income in tax years subsequent to the year in which the capital loss arose. The carryover was reported with and treated as a short-term capital loss in the current year.

Net loss from sales of capital assets before limitation was the entire loss, resulting from sales of property treated as capital assets, which was reported on returns having a capital loss in adjusted gross income. The loss was a combination of current year short-term gains and losses, the 5-year capital

loss carryover, and the current year long-term gains and losses, and was without regard to the statutory limitation on the deductible capital loss.

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

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

Net gain or loss from sales of property other than capital assets in adjusted gross income resulted from sales or exchanges of property which was not treated as a capital asset. The entire amount of net gain from these transactions was included and the net loss fully deducted, in computing adjusted gross income. Losses on sales or exchanges of small-business investment company stock were ordinary losses rather than capital losses. Also, losses on small business stock were ordinary losses to the original holders. However, the ordinary loss was limited to \$25,000 on separate returns and to \$50,000 on joint returns.

Pensions and annuities were the taxable portion of amounts received during the year. These taxable receipts were reported under two methods: (I) the general rule, referred to as life expectancy method, and (II) the 3-year method. The revised schedule placed noncontributory annuities and pensions under the 3-year method, whereas they were formerly under the general rule.

The life expectancy method included the taxable portion of receipts from contributory pensions and annuities if the cost would not be recovered within 3 years. Receipts from contributory pensions and annuities were included in adjusted gross income to the extent that they exceeded an amount, representing cost, computed according to the actuarial formula provided by the Income Tax Regulations. Once the excludable cost has been determined it generally remains constant throughout the annuitant's lifetime. Contributory pensions and annuities were those where the employee contributed to the cost or was previously taxed on his employer's contribution and those received, for a reason other than death of the insured, under an annuity, endowment, or insurance contract.

The 3-year method included the entire receipts from noncontributory annuities and pensions, that is, where the employee contributed none of the cost. This method also included taxable receipts from contributory pensions and annuities, but only if the employer as well as the employee contributed to the cost and the employee's cost would be returned in 3 years or less. If both conditions were met, all receipts were excluded from gross income until the employee recovered the amount contributed by him plus contributions made by his employer

upon which the employee was previously taxed. Thereafter, all amounts received became taxable. This method also applied to receipts by 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. Therefore, the net income or loss represented a combination of the income from both types of investments. Rents included not only rental from real estate but also amounts received from renting any other kind of property and farm rentals received in cash or crop shares. Room rental and other space rentals for which services were rendered to the occupant were reported in business income (schedule C), as also were rentals received by persons engaged in the business of selling real estate. 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, repairs, interest, taxes, depreciation and depletion, obsolescence, and other expenses pertaining to the respective income.

Income or loss from estates and trusts was the taxpayer's share of fiduciary income from any estate or trust under which he was a beneficiary. Income from estates and trusts included amounts required to be distributed and amounts credited to the beneficiary's account from current year fiduciary income, whether or not actually received by him, as well as amounts paid to him. It also included his share of any accumulation distribution made by the fiduciary of a complex trust which distributed income accumulated in prior tax years. The beneficiary's share of these distributions from estate and trust income was reduced by his share of 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, the taxpayer's share of distributed or undistributed current year taxable income (exclusive of long-term capital gain) received from a small business corporation which elected not to be taxed as a corporation, and any other income subject to tax for which no entry was provided on the return form. Also included was a total of \$63,313,000 consisting of interest, dividends after exclusions, and wages not subject to income tax withholding, not exceeding a total of \$200 per return, reported on 915,378 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 of other sources was reduced by the net operating loss deduction.

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

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

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

Total Itemized Deductions

Only the total of nonbusiness deductions, allowed against adjusted gross income and itemized on 1040 and 1040W returns, is presented this year. Total deductions included contributions, interest paid, taxes, medical deduction, and other authorized deductions for which no specific line or schedule was provided on the return form, such as casualty losses, loss from theft, alimony payments, child care, and amortization of bond premium; expenses connected with the taxpayer's employment, for

example, dues to unions or professional societies, cost of tools for the job, and fees to employment agencies; allowable expenses of the taxpayer in connection with his employer's business which were in excess of the reimbursed amounts deducted from gross salaries; and expenses, in excess of the employer's reimbursement, incurred for education undertaken to maintain or improve skills required to perform duties in present employment status.

Exemptions

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

Additional exemptions of \$600 for age 65 or over and \$600 for blindness were allowed for the tax-payer and, if a joint return was filed, the tax-payer's spouse. 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 the following dependents: parent, grandparent, or other direct ancestor; grandson, granddaughter, or other direct descendant; brother, sister, half brother, half sister; stepfather, stepmother, stepsister, stepbrother; mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law; uncle, aunt, nephew, or niece if related by blood; and any person who lived in the taxpayer's home for the entire year and who was a member of his household, whether or not related to the taxpayer.

Birth or death during the year did not eliminate the dependent, if the support and other tests were met for the part of the year during which the dependent lived.

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

The number of exemptions and amount claimed, shown in this report, contain exemptions from all returns and include the exemptions automatically allowed through use of the tax table. There is some duplication of exemptions because (a) dependents with

less than \$600 gross income containing wages subject to income tax withholding filed a return to claim refund of tax, and (b) children dependents under 19 years of age and dependent children students over 19 years, who had gross income of \$600 or more filed a return since their income met the filing requirement. Exemptions claimed on returns filed by these dependents are included, as well as exemptions for the same dependents reported on returns of taxpayers rightfully claiming the dependents.

Measures of Individual Income

Adjusted gross income was gross income from all sources that are subject to income tax minus (a) ordinary and necessary expenses of operating a trade or business, (b) deductions attributable to rents and royalties, (c) expenses of outside salesmen attributable to earning salary or other compensation, (d) expenses of travel, meals, and lodging while away from home over night paid by an employee with respect to services rendered, (e) transportation cost related to the performance of services as an employee, (f) expenses for education required to maintain salary, status, or employment, (g) expenses paid or incurred in connection with service as an employee under a reimbursed or other expense allowance arrangement with the employer, (h) exclusion of sick pay if the sick pay was included in gross salary, (i) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust, (j) deductible losses from sales of capital assets and other property, (k) deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss, and (1) net operating loss deduction.

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

Taxable income was adjusted gross income minus deductions, standard or itemized, and personal exemptions. The amount of taxable income shown throughout this report includes (a) the taxable income reported on Forms 1040 and 1040W 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, all of whom entered their taxable income on the return, and (b) a mechanically computed amount of taxable income for taxpayers who were not required to enter the amount of taxable income on the return. Taxpayers who did not enter taxable income on the return itself were (1) those with adjusted gross income under \$5,000 who used the tax table, whether they filed on Form 1040, 1040W, or 1040A, and (2) those with adjusted gross income of \$5,000 under \$10,000 who filed Form 1040A and computed the income tax, using the standard deduction and regular tax rates in a tax computation schedule which they retained. The taxable income was not required to be transferred to the card-form itself.

In order that so significant an item as the tax base be presented for all taxpayers, the taxable income was computed for each return which lacked this item. Taxable income for taxpayers who em-

ployed the tax table was computed by (a) using the midpoint of the adjusted gross income bracket of the tax table into which the taxpayer's adjusted gross income fell as the amount of adjusted gross income, (b) providing a 10 percent standard deduction based on the midpoint, and (c) allowing \$600 for each exemption claimed. This formula produced the amount of taxable income upon which the taxpayer's tax was based by way of the tax table. Taxable income for taxpayers with adjusted gross income of \$5,000 under \$10,000 who filed Form 1040A was computed by (a) using the total income reported, (b) deducting 10 percent of the total income as the standard deduction but limited to \$500 in the case of a separate return of husband or wife, and (c) allowing \$600 for each exemption. This formula provided the amount of taxable income used by the taxpayer in his retained tax computation schedule. If any computation resulted in a negative taxable income, it was not used.

Taxable income for partial tax, occurring on returns with alternative tax, was that portion of taxable income subjected to the regular normal tax and surtax rates in the computation of alternative tax. The amount of taxable income for partial tax was the statutory taxable income reduced by an amount equal to (1) 50 percent of the net long-term capital gain, or (2) 50 percent of the excess of net long-term capital gain over net short-term capital loss. Therefore, it excluded long-term capital gains, but included short-term capital gains to be taxed at normal tax and surtax rates along with other ordinary income.

Tax Items

The tax items were derived from the tax returns for the income year 1959, which were filed during 1960. Total income tax after credits, in this report, is not identical with total tax collections during either (a) the fiscal year ending June 1960, as published in the Annual Report of the Commissioner, or (b) the calendar year 1960 as contained in Federal Tax Collections.

Income tax rates on 1959 income continued to be the same as last year, that is, 20 percent of the first \$2,000 of taxable income, increasing to 91 percent on taxable income in excess of \$200,000 for all persons other than heads of household, in which case the maximum rate applied to taxable income in excess of \$300,000. Under the split-income provision, however, the 91 percent rate was effective only on taxable income in excess of \$400,000 on joint returns and returns of surviving spouse. In any case, the maximum income tax before credits 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 was either the regular normal tax and surtax combined, or the tax from the tax table, or the alternative tax, before such amounts were reduced by tax credits. It did not include the self-employment tax.

Normal tax and surtax was the regular income tax computed at the combined rate, that is, 3 percent normal tax merged with the graduated surtax rates. Normal tax and surtax, based on taxable income,

occurred on all types of returns including tax table returns, unless the alternative tax pertaining to capital gains was imposed.

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

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

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

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

Other tax credits were those for partially taxexempt interest and for tax paid at source on interest from tax-free covenant bonds, allowed only if nonbusiness deductions were itemized. Also included was any "throwback tax credit" claimed, on either standard or itemized deduction returns, by the recipient of an accumulation distribution from a complex trust.

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

Tax credit was allowed for tax withheld at source on tax-free covenant bond interest. The issuing corporation was required to withhold 2 percent of the total interest earned. The taxpayer also in-

cluded his share of this credit allotted to him through partnerships and fiduciaries.

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

Income tax after credits was the amount of income tax liability, exclusive of the self-employment tax. It was after the deduction for income tax credits, but prior to the year-end adjustments for tax withheld from wages and payments on declaration of estimated tax which determined the overpayment or tax due status. Income tax after credits was the criterion for classifying taxable and nontaxable returns.

Self-employment tax was reported by each individual who had self-employment income derived from solely owned trade or business and from his share of partnership profits even though these enterprises elected to be taxed as a corporation. Certain types of income and deductions were not allowed in computing self-employment earnings, such as investment income, capital gain or loss, net operating loss deduction, and casualty losses. The maximum amount subject to social security selfemployment tax was \$4,800, although this maximum amount was reduced by the amount of wages received on which the social security employee tax had been withheld by an employer. No exemption was allowed against the self-employment income subject to tax and the tax rate for 1959 was 3-3/4 percent. This tax was paid regardless of the taxpayer's age and even though social security benefits were received by the taxpayer.

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

Excess social security tax, shown separately for the first time this year, was the overwithholding of social security employee tax which occurred in some cases when the employee worked for more than one employer during the year. The employee social security tax rate was 2-1/2 percent on \$4,800 of wages, with a maximum of \$120 tax. The amount withheld in excess of the \$120 maximum tax was reported with the income tax withheld and used by the employee as a payment on tax liability and to the extent not used was refundable.

Payments on 1959 declaration of estimated income tax were reported only on Forms 1040 and 1040W. Payments on declaration also included the credit for an overpayment of the 1958 total tax. Whether or not a taxpayer made payments on a declaration depended on the balance of estimated tax due after deducting his (1) estimated income tax to be withheld and (2) credit for prior-year tax overpayment. Many declarations would show the estimated tax to be zero. Others had no balance of estimated tax due after deducting the estimated income tax to be withheld. Still others had a balance of estimated tax due after deducting the estimated income tax to be withheld, but this balance was less than the prior-year tax overpayment credit. None of these taxpayers made payments on the declaration, although in the last instance, the taxpayer carried his prior-year overpayment credit to his income tax return, and therefore it is included in the payments on declaration as stated above.

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

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

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

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

Credit on 1960 tax, shown on Forms 1040 and 1040W, was that part of the overpayment of 1959 tax which the taxpayer specifically requested to be credited on his estimated income tax for 1960.

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INDIVIDUAL INCOME TAX RETURNS FOR 1959

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]

	[Taxable and	l nontaxable r	eturns;					
	Reti	rns	Aijusted (gross income	Taxable	income	Income tax a	fter credits
Adjusted gross income classes and classes cumulated	Number	Percent of returns with adjusted gross income	Amount ('housend (follers)	Percent of adjusted gross income	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total	60,271,297	-	¹ 305,094,979	-	166,540,616	-	38,645,299	-
Returns with adjusted gross income, total	59,838,162	100.0		100.0	166, 540, 616	100.0	38,645,299	100.0
Under \$600. \$600 under \$1,000.	2 995 694	6.5 5.0	1,275,411 2,392,210	.4	194,906	.1	38,920	.1
ψ1, 000 under ψ1, 500. ψ1, 500 under ψ2, 000. ψ2, 000 under ψ2, 500.	3,955,202	6.6	4,919,509 6,015,668	1.6 2.0	958,599 1,559,293	.6	190,429 306,486	.5 .8
φ2,000 under φ2,500	3,445,332 3,510,198	5.9	7,890,382	2.6	2,368,658	1.4	461,710	1.2
ψ2,500 under \$3,000	3,618,010 3,524,841	6.0 5.9	9,943,763 11,446,607	3.2 3.7	3,414,608 4,272,787	2.1 2.6	668,214 846,713	1.7 2.2
3.500 under 4.000	3,468,730	5.8	11,005,454	4.2	5, 387, 349	3.2 4.0	1,077,613	2.8
4,000 under 4,500. 4,500 under \$5,000.	3,581,471 3,490,098	6.0 5.8	15,218,811 16,582,779	5.0 5.4	6,640,416 7,566,518	4.5		3.9
φ5,000 under \$6,000φ5,000 under \$7,000	6,392,580	10.7 8.5	35,067,182 32,926,528	11.4 10.7	16,692,754 16,979,928	10.0 10.2	3,371,068 3,440,244	8.7 8.9
ت. 000 under \$8,000	1 3,699,701	6.2	25,640,193	9.0	15,454,443	9.3	3, 149, 451	8.1
.8,000 under \$9,000. .9,000 under \$10,000.	2,621,189	4.4 2.9	22,202,269 16,566,397	7.2 5.4	13,226,703 10,392,122	7.9 6.2	2,720,390 2,157,614	7.0 5.6
ψ10,000 under ψ15,000	3, 208, 968	5.4	37,688,216		25,558,506	15.3	5,477,515	14.2
,15,000 under ψ20,000. ,20,000 under \$25,000. ,25,000 under ψ50,000.	707, 192 301, 705		12,090,813	2.2	8,928,194 5,156,382	5.4 3.1	2,094,829 1,322,695	5.4 3.4
\$25,000 under \$50,000	422,663 114,852	.7	14,163,567 7,558,857	4.6 2.5	11,379,799 6,229,790	6.8 3.7	3,540,277 2,627,092	9.2 6.8
ψ100,000 under ψ150,000	17,537	(²)	2,089,977	.7	1,696,219	1.0	854,300	2.2
φ150,000 under φ200,000	4,497	(2)	768,001 1,371,895	.3	609,888	.4	328,449 617,667	.8 1.6
√500,000 under \$1,000,000. √1,000,000 or more.	722	(2)	481,742 606,523	.2	376,573 425,065	.2		.6 .7
eturns with no adjusted gross income		- '	3:,521,945		-	_	-	-
•				 				
CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASS							04 445 000	
teturns with adjusted gross income, total		100.0	306, 616, 924 :, 275, 411	100.0	166,540,616	100.0	38,645,299	100.0
Under #600	6,914,669	11.6	3,667,621			.1	38,920	.1
Under ψ1,500	14,315,203	18.2 23.9	14,602,798	4.8	1,153,505 2,712,798	1.6	535,835	.6 1.4
Under ψ2,500		29.8	1 ' '		5,081,456	3.1	1	2.6 4.3
Under ψ 3,000	24,968,252	35.8 41.7		14.3		5.1 7.7		6.5
Under 4,000. Under 4,500.	32,018,453	47.5 53.5				10.9 14.9	4,925,570	9.3 12.7
Under $\phi 5,000$	35,508,551	59.3	1 ' '	1		19.4	6,450,543	16.7
Under \$\tilde{\pi}6,000. Under \$\tilde{\pi}7,000.	46,984,093	70.0 78.5	150,684,304	51.1	49,055,888 66,035,816		9,821,611 13,261,855	25.4 34.3
Under 49,000	50,683,794	84.7 89.1				48.9 56.9	16,411,306 19,131,696	42.5 49.5
Under \$10,000	55,054,936		22:1,093,163	72.8	105, 109, 084	63.1	21, 289, 310	55.1
Under \$20,000.	58,971,096	97.4 98.6			130,667,590 139,595,784	78.5 83.8	26,766,825 28,861,654	69.3 74.7
Under \$25,000.	59 272 801					86.9 93.8	30, 184, 349 33, 724, 626	78.1 87.3
Under $\varphi 100,000$	59,810,316			98.3	162,361,755	97.5	36, 351, 718	94.1
Under #150,000. Under #200,000.	59,827,853 59,832,350			98.9 99.2	164,057,974 164,667,862	98.5 98.9		96.3 97.1
Under \$50,000. Under \$1,000,000.	59,837,160 59,837,882	100.0	305,528,659	99.6	165,738,978	99.5 99.7	38, 152, 134	98.7 99.3
teturns with no adjusted gross income		ı	31,521,945		-	_	_	_
fotal returns			130:5,094,979	+	166,540,616	-	38,645,299	-
CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASS	50 020 163	100.0	20: 616 02/	100.0	166,540,616	100.0	38,645,299	100.0
eturns with adjusted gross income, total		(2)	305,616,924 606,523			.3	- 	
9500,000 or more	1,002	(²)	1,088,265 2,460,160		801,638 1,872,754	1.1		
√150,000 or more	. 10,309	(2)	3, 228, 161 3, 318, 138	1.1	2,482,642	1.5	1,439,281	3.7
50,000 or more	142,698	l .	' '			6.2	,	I
25,000 or more.	. 565, 361	.9 1.4	27,040,562	8.8	21,788,450	13.1	8,460,950	21.9
15,000 or more	1,574,258	2.6	45,835,545	14.9	35,873,026		11,878,474	30.7
.10,000 or more			1 ' '	1	1	43.1	1 '	{
8.000 or more	. 9, 154, 368	15.3	122, 292, 427	39.9	85,050,357	51.1	22, 233, 993	
77,000 or more	. 17,937,031	30.0	182,859,148	59.6	117,484,728	70.5	28,823,688	74.6
√5,000 or more		ì	1 ' '	1		i	1 ' '	
4.000 or more	. 31,401,180	52.5	247,727,920	81.4	148, 384, 416	89.1	35,055,214	90.7
\$3,500 or more	. 38, 394, 753	. 64.2	274, 179, 981	1 89.4	158,044,552	94.9	36,979,540	95.7
\$2,500 or more.		1		1	(' '		1	ł.
\$2,000 or more	. 45,522,959 . 48,968,291	81.8	293,029,794	97.2	165, 387, 111	99.3	38,415,950	99.4
\$1,000 or more	. 52,923,493							
Returns with no adjusted gross income			31,521,94	1	-			-
Total returns		, t	1305,094,979	<u> </u>	166,540,616	-	38,645,299	

 $^{1}\text{Adjusted}$ gross income less adjusted gross deficit. $^{2}\text{Less}$ than 0.05 percent. $^{3}\text{Adjusted}$ gross deficit.

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

[Taxable and nontaxable returns]

	All r	All returns Returns with standard deductions						Returns with itemized deductions		
Sources of income		Amount	Showing adjusted gross income		Showing no adjusted gross income					
	Number of returns	(Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Adjusted gross income and deficit	60,271,297	1305,094,979	37,327,917	139,204,338	433,135	² 1,521,945	22,510,245	167,412,586		
Salaries and wages (net)	52,850,938 4,682,638 9,273,694	247,370,212 9,355,766 4,395,418	32,859,730 1,833,706 3,922,230	118,192,556 1,513,528 1,587,881	35,426	248,232 39,886 36,629	19,885,539 2,813,506 5,282,125	128,929,424 7,802,352 2,770,908		
Business or profession: Net profit Net loss	6,894,616 1,715,094	24,322,663 2,891,510	4,365,484 820,437	11,288,401 804,290		76,409 1,187,917	2,512,695 556,096	12,957,853 899,303		
Partnership: Net profit Net loss	1,645,707 302,041	10,220,410 656,938	781,421 93,669	3,091,815 75,546		23,651 198,134	856,502 164,211	7,104,944 383,258		
Sales of capital assets: Net gain Net loss	4,007,011 900,118	6,796,602 522,115	1,825,514 285,861	1,684,292 149,800		129,739 18,055	2,095,100 589,240	4,982,571 354,260		
Sales of property other than capital assets: Net gain Net loss	98,140 150,212	86,657 204,350	52,778 64,294	34,428 37,348		2,861 93,005	42,885 68,602	49,368 73,997		
Pensions and annuities: Life expectancy method	728,077 343,115	883,362 577,699	338,001 178,543	350,113 267,450		2,717 (³)	387,652 164,033	530,532 309,359		
Rents and royalties: Net income Net loss	4,113,564 1,605,427	4,008,037 772,946	1,878,555 566,577	1,483,479 210,207		65,015 70,101	2,183,388 995,967	2,459,543 492,638		
Estate and trusts: Income	381,120 19,162	637,398 25,850	143,320 6,916	165,488 3,683		2,975 (³)	235 , 065 11,033	468,935 18,883		
Other sources	(4)	1,514,464	(4)	825,781	(4)	⁵ 580,453	(4)	1,269,136		

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

Adjusted gross income less adjusted gross deficit.

Adjusted gross deficit.

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

Not available.

Negative "Other sources."

INDIVIDUAL INCOME TAX RETURNS FOR 1959

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

									T					
	Adjusted groups (recome alances		Adjusted	Salaries		dends	Interest	Business	r profession	Parts	nership	Sales of cap	pital assets	s
	Adjusted gross income classes	Number of returns	gross income (Thousand dollars)		et) (al'exclused (Thos	ter sions) usand lars)	received (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)	Net gain (Thousand dollars)	Net loss (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)]
1	Total	60, 271, 297	¹ 305, 094, 979	247, 370,	212 9,35	5,766	4, 395, 418	24, 322, 663	2,891,510	10, 220, 410	656,938	6,796,602	522, 115	5
2	No adjusted gross income	433, 135	² 1,521,945	248,	, 232 3	9,886	36,629	76,409	1,187,917	23,651	198,134	129,739	18,055	5
5 5 7	Under \$600. \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000. \$2,000 under \$2,500.	3,918,975 2,995,694 3,955,202 3,445,332 3,510,198	1, 275, 411 2, 392, 210 4, 919, 509 6, 015, 668 7, 890, 382	1,822, 3,752, 4,641,	914 4 570 8 608 11	4,069 2,419 4,247 1,271 7,949	33,960 71,090 147,531 166,423 168,757	148, 239 309, 566 574, 191 688, 078 793, 364	93,743 56,238 83,614 88,778 81,356	21,082 32,155 62,187 89,370 116,843	5,458 7,132 7,123	63,818 41,035 83,071 92,549 107,490	10, 485 8, 922 13, 697 13, 359 16, 788	2 7
	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,500 under \$4,500. \$4,500 under \$5,000.	3,618,010 3,524,841 3,468,730 3,581,471 3,490,098	9, 943, 763 11, 446, 607 13, 005, 454 15, 218, 811 16, 582, 779	9,761, 11,344, 13,578,	.467 12 .529 12 .506 12	0,801 6,131 0,600 9,634 1,841	172,865 136,461 134,900 128,762 139,852	877,503 935,086 941,164 910,422 990,901	101, 079 89, 56 9 85, 936 87, 217 74, 448	136,719 161,181 178,881 216,300 243,318	18,203 11,812 8,914	116,873 113,542 106,404 115,301 107,789	17, 183 19, 874 22, 396 24, 094 18, 139	5
	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	6,392,580 5,082,962 3,699,701 2,621,189 1,749,953	35,067,182 32,926,528 27,640,193 22,202,269 16,566,397	30, 148, 25, 084, 19, 937,	321 25° 338 24 813 23°	4,117 7,057 3,747 1,530 1,330	280,402 261,433 249,236 201,212 173,118	1,687,931 1,383,536 1,229,214 1,083,613 916,077	117,042 99,942 65,526 58,422 32,858	477,440 427,512 394,895 386,524 318,794		205, 536 218, 014 180, 492 193, 215 174, 743	40,985 35,966 29,051 26,641 22,006	L
	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	3, 208, 968 707, 192 301, 705 422, 663 114, 852	37,688,216 12,090,813 6,704,170 14,163,567 7,558,857	7, 232, 3, 251, 5, 7 15,	382 73. 085 556 734 1,63	0,658 2,321 0,974 7,581 4,044	559,710 305,354 187,626 446,228 244,736	3,176,156 2,021,286 1,359,051 2,969,785 1,061,011	109, 895 55, 996 35, 390 96, 870 93, 275	1,406,443 995,468 784,781 1,907,795 1,269,380	36,575 30,010 13,821 58,576 46,375	692, 134 450, 052 331, 680 922, 606 804, 058	69,335 36,415 21,909 39,947 13,700	5
	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	17,537 4,497 4,810 722 280	2,089,977 768,001 1,371,895 481,742 606,523	168, 206, 31,	218 254 774 51 276 193	7,142 4,810 2,415 2,292 6,900	69,057 23,721 37,474 10,740 8,141	129,750 26,721 25,390 4,627 3,592	33,620 12,919 27,905 9,593 12,362	298, 208 94, 436 136, 930 25, 566 14, 551		396, 129 193, 562 460, 346 222, 300 274, 124	2,141 487 451 58 31	1
,	Returns under \$5,000	35,941,686 19,546,385 4,783,226	¹ 87, 168, 649 134, 402, 569 83, 523, 761	121,678,	048 1,18	7,781	1,337,230 1,165,401 1,892,787	7,244,923 6,300,371 10,777,369	2,029,895 373,790 487,825	1,281,687 2,005,165 6,933,558	330,447 69,992 256,499	1,077,611 972,000 4,746,991	182, 992 154, 649 184, 474)
					All retu	rns—Cor	ntinued		777		Returns w	th itemized	deductions	T
	Adjusted gross income classes	Sales of protable than capi	operty other tal assets	Pensior annui Life	ties	Rents	and royalt	ies Estate	and trusts	Other sources	Number of	Adjusted	Total itemized	1
		Net gain	Net loss	expectancy method (Thousand	3-year method (Thousand	Net inc	i	- 1		(Thousand	returns	gross income	deductions (Thousand	1
		dollars)	doilers)	dollars)	dollars)	dollar	rs) dolla	re) dollar	e) dollare)	doller=)		(Thousand dollars)	dollers)	
		(12)	(13)	(14)	(15)	(16)	(1"	(18)	(19)	(20)	(21)	(22)	(23)	4
	Total	86,657	204,350	883,362	577,699	4,008,0	037 772,	946 637,3	8 25,850	1,514,464	22,510,245	167,412,586	32,017,337	
l	No adjusted gross income	2,861	93,005	2,717	(3)	65,0	015 70,	101 2,9	⁷⁵ (³)	⁴ 580,453	-	-	-	ı
	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	(³) 672 2,293 2,674 2,851	4,371 2,986 3,112 5,378 3,864	5,137 11,540 62,215 67,845 82,688	2,185 7,024 21,405 38,379 57,214	45,7 99,5 176,0 168,4 168,2	574 9, 005 18, 423 24,	922 6,3 025 12,8 043 12,6	93 96 95	44,452 31,392 66,860 75,470 77,883	32,633 190,202 442,503 612,359 783,035	12,159 158,064 566,445 1,072,501 1,766,012	22,363 85,813 235,059 383,667 541,802	
	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,900 under \$4,500. \$4,500 under \$5,000.	2,660 3,722 1,966 3,949 1,863	2,913 6,623 3,550 3,212 3,624	78,626 57,774 52,228 45,659 40,353	60,825 47,010 52,896 38,649 29,614	154,8 159,0 128,7 114,8 124,9	038 24, 773 25, 315 32,	725 11,7 420 13,2 375 13,9	7,568	90,623 92,479 79,341 79,115 87,865	979,643 1,102,404 1,219,195 1,407,951 1,497,889	2,702,286 3,584,195 4,570,216 5,983,978 7,118,754	734,353 921,040 1,092,184 1,348,450 1,535,934)
	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	5, 236 3, 801 6, 559 3, 763 2, 848	6,912 7,401 6,748 2,109 5,571	64,790 48,718 41,389 31,426 19,032	55,778 35,746 23,444 16,063 14,258	235,7 205,3 218,8 142,5 147,2	302 57 372 46 567 42	179 25, 15 051 29, 99 520 30, 95	0 3 0	130,682 127,343 99,810 84,490 71,606	3,288,072 2,861,782 2,156,377 1,541,470 1,051,012	18,073,389 18,559,081 16,119,183 13,060,555 9,945,093	3,732,818 3,665,243 3,050,833 2,411,960 1,811,825	
	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	11,494 5,550 4,017 9,609 5,862	15, 392 7, 628 2, 705 8, 133 6, 574	58, 352 28, 239 20, 259 35, 016 18, 501	32, 229 14, 304 5, 904 11, 462 7, 883	453, 2 277, 2 167, 3 401, 1 224, 3	233 31 395 20 189 47	199 52,03 338 38,33 395 110,0	2 1,357 3 1,954 3 3,202	243,816 139,217 99,702 250,342 129,096	2,046,367 535,308 247,565 376,332 110,742	24, 197, 598 9, 174, 353 5, 507, 483 12, 686, 607 7, 301, 731	4,191,131 1,456,299 822,070 1,784,034 1,071,342	
ı	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	835 381 354 257 14	861 478 868 272 60	5,725 2,221 2,360 296 256	2,901 660 756 111 109	61,8 21,4 29,9 8,5 7,7	68 4 9 15 3 515 3	266 16,65 257 8,45 344 16,45 704 6,3 504 4,45	1,926 0 347 5 1,004 0 216	34,911 3,972 5,534 904 43,084	17, 190 4, 453 4, 764 718 279	2,048,701 760,426 1,359,440 479,032 605,304	359,720 149,254 293,844 104,455 211,844	
	\$1,000,000 or more					L								

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

Adjusted gross income less adjusted gross deficit.

Adjusted gross deficit.

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

Negative "Other sources."

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, 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

				Salaries an	d wages (net)	Divi (after ex	dends clusions)	Interest	received	F	Business or p	profession			Partn	nership		T
	Adjusted gross income classes	Number of	Adjusted gross income							Net pr	rofit	Net 1	Loss	Net pr	ofit	Net 1	.oss	1
	Aufus ved gross Theomic classes	returns	(Thousand	Number of returns	Amount (Thousand	Number of returns	Amount	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount	Number of returns	Amount (Thousand	
			doliara)		dollars)		dollars)		dollara)		dollars)		dollars)		(Inousand dollars)		(Indusand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	4
1	Grand total	60,271,297	¹ 305,094,979	52,850,938	247,370,212	4,682,638	9,355,766	9,273,694	4,395,418	6,894,616	24,322,663	1,715,094	2,891,510	1,645,707	10,220,410	302,041	656,938] 1
2	Taxable returns, total	47,496,913	287,775,346	43,466,525	233,803,845	4,026,147	8,788,852	7,829,849	3,754,177	4,606,927	21,475,188	976,121	1,252,899	1,391,095	9,805,489	214,329	355,964	2
3 4 5 6	\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	1,341,398 2,129,771 2,093,777 2,494,170	1,116,472 2,674,096 3,647,621 5,603,123	1,243,883 1,957,134 1,858,057 2,221,140	1,016,192 2,409,205 3,141,632 4,833,802	28,251 49,950 75,808 88,391	11,316 21,666 47,288 60,274	47,990 101,213 161,355 199,405	11,956 30,733 59,313 74,500	64,425 125,224 192,231 250,490	46,136 131,354 259,817 414,819	5,825 16,871 30,879 44,502	3,585 13,881 27,232 39,313	13,124 22,000 28,947 40,986	8,435 23,000 39,352 70,765	2,855 3,803 5,724	2,322 2,976 3,040	3 4 5 6
7 8 9 10 11	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	2,766,760 2,876,359 3,062,895 3,324,058 3,325,929	7,626,054 9,353,232 11,481,953 14,123,691 15,808,246	2,487,657 2,604,392 2,809,373 3,080,582 3,094,048	6,646,041 8,185,497 10,152,211 12,665,645 14,213,467	107,141 122,315 143,694 160,166 148,483	70,899 91,802 98,729 117,585 99,585	245,073 258,989 336,111 348,792 377,420	99,447 96,753 113,147 115,947 130,899	278,727 296,456 304,671 300,918 302,136	544,067 655,334 755,192 805,941 900,728	58,263 66,212 71,886 82,576 77,716	57,367 62,085 64,390 78,820 65,569	37,961 51,306 61,246 64,775 69,387	82,635 117,332 153,098 191,679 226,642	5,897 7,203 7,556 7,651 10,754	6,621 5,312 10,266 5,704 6,661	7 8 9 10 11
12 13 14 15 16	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	6,216,537 5,036,281 3,688,764 2,616,468 1,747,657	34,117,177 32,627,712 27,559,833 22,162,993 16,544,491	5,854,425 4,777,251 3,485,581 2,457,275 1,621,101	31,123,454 29,895,058 25,028,419 19,909,194 14,596,553	330,758 338,674 301,292 263,594 217,591	218,070 250,734 237,423 226,863 206,029	836,734 849,493 742,060 608,801 465,853	268,230 257,820 248,654 197,839 172,962	523,081 409,076 312,669 231,997 171,774	1,614,749 1,360,369 1,219,820 1,079,387 914,992	138,223 ·99,752 72,381 48,144 33,654	110,727 98,813 65,526 56,472 32,858	130,221 117,196 94,411 79,476 60,374	453,134 423,142; 391,535; 382,102 314,639	24,839 19,249 16,220 10,189 10,633	14,006 13,171 13,838 7,706 17,622	12 13 14 15 16
17 18 19 20 21	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	3,203,834 706,164 301,431 422,251 114,711	37,628,019 12,073,580 6,698,056 14,148,928 7,549,453	2,832,826 524,782 200,730 266,159 72,019	30,335,657 7,229,629 3,250,210 5,713,810 2,495,531	730,921 329,464 173,362 292,592 98,030	914,799 723,042 546,560 1,632,509 1,407,815	1,242,001 401,380 192,437 299,326 91,923	554,505 302,940 187,198 444,224 243,484	429,742 169,370 85,302 127,776 27,278	3,173,606 2,020,049 1,358,877 2,969,506 1,060,688	68,059 20,168 10,926 17,773 8,666	107,533 55,632 34,761 96,680 89,468	204,394 102,046 61,530 104,994 38,171	1,404,629 995,076 784,781 1,906,344 1,269,104	30,424 13,833 7,850 18,701 7,593	33,454 28,085 12,272 58,576 44,203	17 18 19 20 21
22 23 24 25 26	\$100,000 under \$150,000	17,465 4,475 4,776 717 265	2,080,621 764,285 1,361,923 478,154 545,633	11,327 2,983 3,132 498 170	545,206 168,094 205,098 31,243 12,997	15,893 4,257 4,564 696 260	590,195 253,160 508,450 190,617 263,442	14,657 3,815 4,142 647 232	67,351 23,077 36,469 10,193 6,536	2,628 494 403 47 12	129,428 26,721 25,390 4,626 3,592	2,011 583 811 158 82	32,732 12,468 25,804 9,528 11,655	5,568 1,373 1,383 171 55	297,278 94,420 136,284 25,563 14,520	1,653 626 831 166 79	18,909 11,756 23,245 7,628 8,591	22 23 24 25 26
27	Nontaxable returns, total	12,774,384	¹ 17,319,633	9,384,413	13,566,367	656,491	566,914	1,443,845	641,241	2,287,689	2,847,475	738,973	1,638,611	254,612	414,921	87,712	300,974	27
28	No adjusted gross income	433,135	² 1,521,945	105,669	248,232	35,426	39,886	69,339	36,629	16,437	76,409	338,561	1,187,917	7,784	23,651	44,161	198,134	28
29 30 31 32 33	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	3,918,975 · 1,654,296 · 1,825,431 · 1,351,555 · 1,016,028	1,275,411 1,275,738 2,245,413 2,368,047 2,287,259	3,311,859 1,091,267 1,160,607 930,129 719,999	1,116,099 806,722 1,343,365 1,499,976 1,485,876	58,851 72,766 131,941 101,491 82,717	14,069 31,103 62,581 63,983 57,675	152,499 189,865 311,120 232,605 174,556	33,960 59,134 116,798 107,110 94,257	407,800 391,442 455,588 321,752 230,961	148,239 263,430 442,837 428,261 378,545	92,765 52,541 66,654 49,700 37,518	93,743 52,653 69,733 61,546 42,043	35,959 28,973 40,384 33,230 27,313	21,082 23,720 39,187 50,018 46,078	9,008 4,530 6,466 3,380 4,969	46,904 3,514 6,754 4,147 5,124	29 30 31 32 33
34 35 36 37 38 39	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	851,250 648,482 405,835 257,413 164,169 247,815	2,317,709 2,093,375 1,523,501 1,095,120 774,533 1,585,472	634,945 520,969 338,479 223,777 137,799 208,914	1,604,421 1,575,970 1,192,318 912,861 617,737 1,162,790	70,580 36,451 22,105 11,897 8,187 24,079	69,902 34,329 21,871 12,049 12,256 147,210	136,417 72,949 38,865 22,626 12,321 30,683	73,418 39,708 21,753 12,815 8,953 36,706	171,860 124,177 72,468 36,057 28,058 31,089	333,436 279,752 185,972 104,481 90,173 115,940	33,267 25,903 17,785 8,682 7,349 8,248	43,712 27,484 21,546 8,397 8,879 20,958	26,618 18,443 11,354 8,389 5,951 10,214	54,084 43,849 25,783 24,621 16,676 46,172	4,265 3,602 1,720 } 2,506 3,105	4,247 12,891 1,546 4,284 13,429	34 35 36 37 38 39
41 J	Returns under \$5,000	35,941,686 19,546,385 4,783,226	¹ 87,168,649 134,402,569 83,523,761	30,531,765 18,401,146 3,918,027	75,667,269 121,678,048 50,024,895	1,556,611 1,471,054 1,654,973	1,038,848 1,187,781 7,129,137	3,489,510 3,529,117 2,255,067	1,337,230 1,165,401 1,892,787	4,371,878 1,679,180 843,558	7,244,923 6,300,371 10,777,369	1,185,455 399,825 129,814	2,029,895 373,790 487,825	634,130 491,251 520,326	1,281,687 2,005,165 6,933,558	136,050 83,715 82,276	330,447 69,992 256,499	40 41 42

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, 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

=		PART I.—ALL RETURNS—Continued Sales of capital assets Sales of property other than capital assets Pensions and annuities Rents and royalties																
1			Sales of cap	ital assets		Sales of	property oth	r than capi	tal assets		Pensions an	d annuities			Rents and	royalties		
ł		Net	gain	Net	loss	Net	gain	Net	loss	Life expect	ancy method	3-уеаг	me thod	Net i	ncome	Net	loss	
	Adjusted gross income classes	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)]
1	Grand total	4,007,011	6,796,602	900,118	522,115	98,140	86,657	150,212	204,350	728,077	883,362	343,115	577,699	4,113,564	4,008,037	1,605,427	772,946	
2	Taxable returns, total	3,206,962	6,185,273	755,089	431,318	76.263	74,162	98,728	87,858	448,238	591,585	198,695	382,557	3,035,531	3,210,432	1,361,994	609,085	7
3 4 5 6	\$600 under \$1,000	42,709 69,126	6,130 14,832 32,723 52,229	2,179 6,808 10,061 15,132	1,076 3,328 3,976 8,299	3,135 2,962	994 1,085	5,933	2,925	(3) 6,214 16,503 22,593	(3) 4,904 14,298 22,946	} (3) 8,150 11,340	(³) 6,785 13,509	21,213 50,398 83,511 106,619	8,993 27,869 48,010 70,530	5,465 10,885 22,958 32,501	1,253 3,572 11,100 11,486	
7 8 9 10	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	105,767 118,605 131,489 140,848 131,715	70,179 73,941 82,482 102,538 94,883	20,404 26,069 30,312 37,494 29,698	10,954 14,641 18,817 21,683 16,576	2,466 4,855 3,098 5,478 3,890	1,508 2,926 1,776 3,949 1,863	4,523 4,645 6,340 4,808 6,941	1,312 3,771 2,918 3,119 3,624	28,316 26,948 33,313 27,857 29,016	30,734 33,217 40,317 39,152 38,169	14,211 14,600 20,626 14,681 13,510	22,448 23,247 37,012 32,059 27,714	117,302 136,616 145,902 157,305 178,980	79,769 95,494 97,934 101,267 111,325	45,397 57,832 70,012 88,614 89,330	15,661 19,559 22,259 27,995 29,952	1
12 13 14 15 16	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	279,126 265,198 229,361 200,715 180,202	192,639 215,091 178,992 191,474 174,531	69,034 65,492 54,119 50,059 42,258	36,876 35,282 28,844 25,666 21,647	8,688 6,189 6,935 4,890 4,802	4,748 3,801 6,559 3,763 2,848	10,337 7,608 8,127 5,312 6,692	6,910 6,853 6,714 1,572 5,571	50,507 37,271 29,539 24,924 16,113	57,390 48,702 40,731 31,426 18,821	27,385 18,392 11,383 8,385 6,379	52,507 35,746 23,440 16,063 14,215	371,453 341,591 286,131 194,903 155,504	221,974 200,832 215,909 142,475 143,183	186,964 173,168 137,978 108,184 71,730	61,066 56,796 45,802 40,439 27,893	1 1 1 1
17 18 19 20 21	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	531,294 231,890 124,799 213,270 73,501	683,540 448,068 329,328 919,590 799,610	123,704 59,101 34,387 57,069 17,875	68,906 36,173 21,842 39,908 13,669	9,864 3,573 1,787 2,711 743	11,471 5,550 4,017 9,609 5,862	13,167 4,792 2,506 4,322 1,875	15,288 7,529 2,617 8,133 6,488	43,879 17,643 9,790 17,442 6,360	57,670 28,031 20,259 34,984 18,487	14,890 5,169 1,610 3,328 1,112	32,019 14,304 5,834 11,462 7,827	360,734 124,738 59,568 102,148 32,500	449,464 276,376 167,326 400,080 223,808	154,369 41,428 20,978 31,349 9,609	80,675 31,194 20,631 47,031 24,011	1 1 2 2 2
22 23 24 25 26	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	12,772 3,598 3,972 634 222	394,216 191,952 457,432 220,874 257,999	2,661 565 515 61 32	2,139 482 449 57 28	97 36 45 13 6	835 381 354 249 14	452 130 169 32 17	861 478 864 271 40	1,669 417 457 62 27	5,725 2,215 2,331 296 241	378 64 79 15 8	2,901 660 719 111 109	5,237 1,420 1,454 220 84	61,607 20,341 29,591 8,515 7,760	1,787 555 695 143 63	11,263 4,047 9,252 3,659 2,489	14 14 14 14
27	Nontaxable returns, total	800,049	611,329	145,029	90,797	21,877	12,495	51,484	116,492	279,839	291,777	144,420	195,142	1,078,033	797,605	243,433	163,861	7 2
28	No adjusted gross income	86,397	129,739	25,017	18,055	2,477	2,861	17,316	93,005	2,424	2,717	(3)	(³)	51,621	65,015	42,883	70,101	7:
29 30 31 32 33	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	85,051 95,461 133,671 113,748 91,503	63,818 34,905 68,239 59,826 55,261	17,088 13,591 17,583 15,641 14,589	10,485 7,846 10,369 9,383 8,489	(3) 2,306 4,485 4,107 2,683	(³) 384 1,951 2,310 1,766	6,193 4,528 5,492 3,737 3,002	4,371 2,885 2,563 4,711 2,256	11,519 23,346 67,030 55,399 49,813	5,137 11,001 57,311 53,547 59,742	7,082 12,045 24,253 26,716 30,427	2,185 6,452 20,111 31,594 43,705	131,691 175,904 233,162 158,589 112,391	45,707 90,581 148,136 120,413 97,677	32,471 28,076 34,292 24,881 19,749	16,617 8,669 14,453 12,943 9,912	A CLOSED TO
34 35 36 37 38 39	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	72,506 50,362 27,802 13,806 11,924 17,818	46,694 39,601 23,922 12,763 12,906 63,655	10,604 9,621 5,639 4,224 2,594 8,838	6,229 5,233 3,579 2,411 1,563 7,155	2,261	1,152 1,505	3,026 4,107 1,513 (3) - 1,814	1,601 2,852 632 (³) 1,523	35,650 17,668 7,467 3,801 (3) 4,010	47,892 24,557 11,911 6,507 (³) 9,271	19,527 11,673 6,548 3,171 (3) 1,854	38,377 23,763 15,884 6,590 (³) 3,691	80,346 52,403 29,788 15,086 13,571 23,481	75,096 63,544 30,839 13,548 13,625 33,424	18,241 13,833 9,060 8,888 4,719 6,340	8,145 5,166 3,161 4,380 2,311 8,003	
41	Returns under \$5,000	1,168,718	1,077,611 972,000 4,746,991	314,348 288,825 296,945	182,992 154,649 184,474	47,599 31,630 18,911	26,077 22,207 38,373	82,860 39,705 27,647	132,638 28,741 42,971	467,967 161,902 98,208	506,782 205,355 171,225	242,684 73,635 26,796	356,091 145,289 76,319	2,052,398 1,371,598 689,568	1,405,372 949,742 1,652,923	660,087 683,879 261,461	298,695 237,520 236,731	1

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, 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

			Estates and trusts						Taxable	income				Te	x credit fo	or—			
		Inco	ome ·	Los	98	Other	Exemptions	Number of returns			Income tax	Dividends	received	Retiremen	nt income	Foreign t	ax paid	045 4	İ
	Adjusted gross income classes	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	(Thousand	(Thousand	with no taxable income	Number of returns	Amount (Thousand	credit (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Other tax credits (Thousand dollars)	
		(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	
1	Grand total	381,120	637,398	19,162	25,850	1,514,464	103,207,937	12,525,727	47,745,570	166,540,616	39,092,192	3,436,240	306,790	747,858	110,859	89,818	24,448	4,796	1
2	Taxable returns, total	322,126	584,438	15,867	21,124	1,877,596	79,719,310	-	47,496,913	166,385,053	39,060,377	3,333,842	304,077	513,102	83,793	88,548	22,413	4,795	2
3 4 5 6	\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000. \$2,000 under \$2,500	4,734 7,260 7,844 5,728	2,260 4,843 5,312 3,773			11,614 26,020 38,711 48,637	804,839 1,405,011 1,640,689 2,526,904	= = =	1,341,398 2,129,771 2,093,777 2,494,170	194,586 955,378 1,542,106 2,337,578	39,035 190,850 307,819 465,825	19,773 38,808 57,685 67,927	115 375 888 1,311	} (3) 10,223 29,569	(³) 444 2,804	4,134	400		3 4 5 6
7 8 9 10 11	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	10,504 10,052 9,673 11,319 5,647	12,851 8,576 11,247 13,286 7,080	6,942	6,412	57,391 74,481 57,833 72,342 78,401	3,218,495 3,795,791 4,487,492 5,451,261 5,943,735	-	2,766,760 2,876,359 3,062,895 3,324,058 3,325,929	3,376,072 4,252,413 5,372,837 6,631,896 7,560,498	674,194 854,716 1,086,795 1,345,363 1,534,831	82,058 97,913 110,553 125,246 111,958	1,788 2,387 2,794 3,664 2,992	34,011 39,271 41,912 36,977 36,942	4,192 5,577 6,152 6,090 6,565	2,290	, 297	(3)	7 8 9 10 11
12 13 14 15	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	19,832 25,465 26,325 18,982 13,164	18,996 23,983 29,935 29,528 16,832			122,283 123,683 99,140 87,811 74,894	12,259,667 10,648,966 7,948,736 5,637,995 3,696,393	-	6,216,537 5,036,281 3,688,764 2,616,468 1,747,657	16,684,611 16,979,238 15,454,065 13,226,703 10,389,591	3,387,218 3,456,460 3,164,644 2,733,038 2,168,346	248,168 264,650 236,772 212,320 172,704	6,969 8,098 8,121 7,920 6,964	50,288 43,801 37,000 24,646 18,646	8,782 7,863 6,648 4,611 3,652	2,504 1,876 2,835 2,497 2,089	398 253 377 114 84		12 13 14 15 16
17 18 19 20 21	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	51,603 26,637 16,594 32,723 13,396	76,945 51,456 38,191 109,410 67,658	2,948 1,612 986 2,146 825	3,066 1,314 1,954 3,202 1,686	242,636 138,986 99,552 250,930 129,104	6,775,546 1,535,880 671,761 956,324 255,494		3,203,834 706,164 301,431 422,251 114,711	25,557,238 8,927,811 5,155,939 11,379,799 6,229,490	5,520,778 2,126,444 1,345,883 3,606,973 2,684,160	621,780 299,135 162,844 281,332 96,680	32,298 26,163 20,052 59,495 51,165	48,184 21,334 11,632 18,883 6,441	8,922 4,054 2,184 3,511 1,203	13,031 9,776 7,651 20,117 13,285	1,933 1,301 938 3,253 4,433	110 97 14 437 267	17 18 19 20 21
22 23 24 25 26	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	2,648 848 933 147 68	16,658 8,422 16,464 6,330 4,402	219 77 92 19 1	1,923 342 1,004 216 5	37,048 4,415 3,959 896 43,171	37,024 9,495 9,873 1,446 493	- - - -	17,465 4,475 4,776 717 265	1,695,238 609,591 1,070,737 376,573 425,065	878,259 338,923 638,554 232,998 278,271	15,792 4,235 4,555 694 260	20,761 8,854 16,998 5,949 7,956	i,429 448 518 87 33	287 83 100 17 7	3,401 1,190 1,513 253 106	2,716 1,526 3,150 620 620	195 11 639 1,013 1,922	22 23 24 25 26
27	Nontaxable returns, total	58,994	52,960	3,295	4,726	4363,132	23,488,627	12,525,727	248,657	155,563	31,815	102,398	2,713	234,756	27,066	1,270	2,035	(3)	27
28	No adjusted gross income	2,735	2,975	(3)	(3)	4580,453	736,691	433,135	-	-	-	-	-	-	_	-	-		28
29 30 31 32 33	Under \$600. \$6,000 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	4,350 7,259 11,423 8,979 5,593	1,494 4,133 8,023 7,353 5,264	2,082	1,442	44,452 19,778 40,840 36,759 29,246	3,324,242 ¹ 2,281,324 3,168,356 2,840,031 2,533,354	3,918,975 1,651,378 1,806,264 1,300,596 964,460	2,918 19,167 50,959 51,568	320 3,221 17,187 31,080	598 3,469 6,213	(3) 6,215 20,621 17,247) (3) . (46 294 392	(³) 17,203 47,788 49,937	(³) 552, 3,175 5,819	1,270	2,035	(3)	29 30 31 32 33
34 35 36 37 38 39	\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000. \$5,000 or more.	5,719 3,053 2,711 } 2,335 4,837	4,188 3,134 2,014 3,109 11,273		-,	33,232 17,998 21,508 6,773 9,464 6,175	2,364,131 2,029,683 1,422,425 1,008,428 676,897 1,103,065	799,270 618,194 387,574 247,938 158,916 239,027	51,980 30,288 18,261 9,475 5,253 8,788	38,536 20,374 14,512 8,520 6,020 15,793	7,671 4,016 2,898 1,700 1,202 3,984	24,286 12,256 6,786 5,044 3,170 5,314	633 370 267 271 154 277	49,942 28,703 17,801 8,890 5,127 7,573	7,038 3,646 2,631 1,417 1,048 1,685]	2,002		34 35 36 37 38 39
41	Returns under \$5,000	126,918 107,487 146,715	110,915 127,211 399,272	6,227 3,935 9,000	5,612 5,240 14,998	96,123 513,931 904,410	51,659,779 41,277,351 10,270,807	12,286,700 232,806 6,221	23,654,986 19,313,579 4,777,005	32,363,134 72,745,950 61,431,532	6,527,259 14,912,154 17,652,779	809,005 1,139,271 1,487,964	18,750 38,307 249,733	456,915 181,334 109,609	57,250 33,157 20,452	7,009 12,260 70,549	711 1,838 21,899	(3) (3) 4,706	40 41 42

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, 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 Self-employment tax Tux withheld dealeration 1959 Tax due at time of Overpayment																
			Self-empl	oyment tax		Tax wi	thheld	- 	Payments declar			it time of		Overpa	yment		Γ
	Million de Maria de La Carta d	Income tax after credits					Returns wi social sec						Refu	ind	Credit on	1960 tax	1
	Adjusted gross income classes	(Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	
		dollars)	()	dollars)	7	dollars)		dollers)		dollars)		dollers)		dollara)		dollars)	4
		(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	4
1	Grand total	38,645,299	7,036,392	701,506	50,469,327	30,784,719	2,566,078	77,544	5,144,282	8,595,193	19,102,981	5,077,410	36,720,717	4,396,092	1,630,401	714,425	1
2	Taxable returns, total	38,645,299	4,838,031	578,660	42,500,386	30,116,042	2,529,853	76,696	4,766,882	8,471,427	17,215,598	4,978,051	28,867,833	3,695,399	1,406,329	646,162	2
3 4 5 6	\$600 wnder \$1,000. \$1,000 wnder \$1,500. \$1,500 wnder \$2,000. \$2,900 wnder \$2,500.	190,429	68,924 135,974 209,846 270,675	2,050 5,918 11,520 18,414	1,172,970 1,861,565 1,748,264 2,123,667	109,958 258,191 350,381 520,035	2,829	54	12,640 43,635 86,523 117,620	1,435 6,267 15,785 24,073	213,037 550,600 617,175 767,369	6,485 26,019 48,348 67,645	1,119,504 1,540,964 1,428,570 1,664,108	76,355 92,035 92,487 125,967	6,110 19,595 34,130 43,802	553 2,095 4,021 5,662	5
7 8 9 10 11	\$2,500 under \$3,500. \$3,000 under \$3,500. \$4,000 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	1.335.485	296,342 318,237 332,200 335,378 335,767	23,814 29,579 34,734 38,507 42,578	2,406,647 2,536,102 2,739,292 3,029,274 3,054,628	733,970 915,044 1,146,812 1,426,358 1,611,443	2,868 3,917 7,420 11,719 79,481	54 75 173 177 598	139,759 170,731 187,141 203,281 230,113	35,304 48,078 57,489 67,122 86,933	912,567 1,097,650 1,232,592 1,272,943 1,211,851	82,231 96,952 117,549 132,445 144,147	1,793,299 1,715,173 1,762,888 1,988,277 2,040,161	151,894 174,789 199,346 241,985 261,412	47,501 58,567 66,948 61,451 75,364	7,583 8,993 10,157 9,948 13,560	8 9 10
12 13 14 15 16	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$2,000 under \$9,000. \$9,000 under \$10,000.	3,371,068 3,440,244 3,149,451 2,720,390 2,157,614	543,256 405,980 299,595 234,030 175,382	69,848 53,356 41,656 34,274 26,117	5,795,735 4,738,457 3,463,098 2,440,140 1,607,643	3,583,493 3,596,611 3,174,551 2,645,857 2,021,864	538,117 548,668 414,224 266,886 192,059	7,082 12,144 12,392 8,295 6,870	415,707 384,116 341,709 287,786 243,140	176,040 189,810 197,032 194,045 180,758	1,991,645 1,595,965 1,265,030 995,263 735,809	264,633 237,423 218,006 194,679 166,220	4,105,311 3,329,615 2,332,753 1,548,984 951,986	560,638 506,688 373,839 257,612 166,210	123,073 115,166 100,539 80,122 65,904	22,612 23,556 24,643 22,305 18,901	13 14 15
17 18 19 20 21	\$15,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	5,477,515 2,094,829 1,322,695 3,540,277 2,627,092	451,027 180,238 87,939 118,775 31,423	73,344 30,560 15,218 20,560 5,427	2,795,685 508,033 193,459 251,291 67,777	4,458,573 1,150,669 552,357 1,101,355 549,052	321,156 54,964 23,871 41,712 15,848	14,529 3,750 2,183 5,032 2,503	802,254 399,393 218,702 348,809 106,981	826,284 707,344 586,061 1,880,728 1,625,271	1,656,198 477,068 211,738 303,568 86,722	615,083 381,875 273,060 755,275 558,261	1,345,158 129,434 35,913 31,051 3,932	267,910 49,607 26,736 42,765 16,799	221,222 106,566 57,421 91,774 24,770	81,171 64,892 46,829 133,756 83,266	18 19 20
22 23 24 25 26	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	854,300 328,449 617,667 225,399 267,766	4,781 1,055 1,047 116 44	804 181 175 19	10,559 2,727 2,799 433 141	123,119 36,324 42,342 5,717 1,966	2,666 661 661 97 29	482 128 152 17 6	16,833 4,362 4,685 701 261	578,653 227,893 431,690 151,768 175,564	13,220 3,278 3,552 552 206	185,290 75,855 163,699 71,740 95,131	475 117 135 19	4,538 1,524 2,669 443 1,151	3,881 1,108 1,116 147 52	27,420 9,918 17,220 3,364 3,737	23 24 25
27	Wontaxable returns, total	-	2,198,361	122,846	7,918,941	668,677	36,225	848	377,400	123,766	1,887,383	99,359	7,852,884	700,693	224,072	68,263	27
28	No adjusted gross income.		79,543	4,186	21,638	31,344	(3)	(3)	56,772	31,205	60,302	3,442	93,637	42,259	36,177	19,636	126
29 30 31 32 33	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	-	239,610 363,434 449,014 325,003 235,837	6,347 11,168 18,313 17,537 15,837	3,170,820 883,398 850,364 717,097 540,424	114,701 56,362 71,841 74,166 59,653	9,052	224	29,457 26,774 43,436 44,673 44,944	8,096 7,279 10,555 9,383 10,888	227,159 340,644 404,875 276,189 189,211	5,893 10,259 16,195 14,744 12,464	3,173,656 877,933 833,609 700,018 530,664	117,948 58,574 74,979 76,057 61,060	19,971 18,437 24,529 27,182 23,608	4,395 4,158 5,299 4,699 6,108	29 30 31 32
34 35 36 37 38 39	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,500. \$5,000 or more.	! -	184,898 135,537 76,733 40,911 31,439 36,402	14,635 12,511 8,103 5,003 4,176 5,030	487,899 413,171 280,038 187,806 119,190 187,096	59,638 58,177 41,413 31,067 21,345 48,970	2,423 23,712	24 549	38,996 30,073 20,863 13,762 8,297 19,352	8,234 8,191 5,880 4,596 2,254 17,115	144,152 103,674 56,709 29,130 23,543 23,795	11,202 9,458 6,044 3,438 3,048 3,172	476,781 403,506 274,110 183,813 116,726 188,431	60,566 59,746 41,831 30,953 21,290 55,430	21,103 14,842 12,233 9,188 5,143 9,659	3,873 3,569 3,403 3,145 1,181 8,797	35 36 37 38
41	Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	14,838,767	4,465,302 1,693,687 877,403	324,930 230,143 146,433	28,404,254 18,229,732 3,835,341	7,691,899 15,068,103 8,024,717	120,747 1,983,365 461,966	1,430 47,299 28,815	1,549,491 1,688,475 1,906,316	449,137 944,894 7,201,162	9,739,372 6,606,989 2,756,620	818,008 1,084,081 3,175,321	22,717,397 12,453,735 1,549,585	2,061,533 1,913,486 421,073	627,881 492,406 510,114	122,038 114,682 477,705	41

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

PART II. -- JOINT RETURNS OF HUSBANDS AND WIVES

_				Salaries ar	d wages (net)	Dividend exclus	s (after ions)	Interest 1	received		Business or	profession	ı		Partne	ership	···
	Adjusted gross income classes	Number of	Adjusted gross income							Net p	rofit	Net 1	oss	Net p	rofit	Net 1	oss
	Augusted Exped Theorie Canonic	returns	(Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand doilars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Grand total	37,257,643	¹ 240,675,037	32,374,888	194,078,485	3,010,992	5,957,111	6,506,172	2,990,634	5,709,592	21,925,063	1,433,977	2,494,657	1,327,107	9,136,981	239,546	555,869
2	Taxable returns, total	30,471,489	227,416,228	27,783,532	183,653,418	2,687,766	5,684,750	5,678,111	2,602,696	3,865,193	19,390,190	841,782	1,100,429	1,134,269	8,767,698	175,819	299,829
3 4 5 6	\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	96,683 325,016 705,004	136,313 572,389 1,582,464	70,168 248,461 572,070	91,734 410,990 1,215,947	(³) 8,122 13,760	(³) 2,718 4,965	5,485 27,210 57,515	1,711 8,478 19,299	32,990 93,436 167,444	36,968 125,556 276,117	4,361 18,415 31,895	3,842 17,769 31,473	1,891 8,137 18,209	2,039 11,167 33,252	(³) 3,425	(³) 2,296
7 8 9 10 11		1,026,614 1,314,249 1,625,577 2,031,485 2,282,179	2,846,669 4,284,383 6,097,778 8,642,387 10,855,831	864,748 1,140,107 1,445,539 1,858,984 2,109,395	2,272,090 3,528,586 5,153,047 7,591,304 9,645,645	33,251 41,418 53,958 58,059 65,435	14,837 17,632 28,072 32,461 29,755	97,493 113,071 167,328 184,066 222,066	35,758 39,469 55,242 55,699 71,313	215,625 240,585 260,078 265,060 269,003	420,401 526,593 640,223 705,989 792,090	44,407 54,694 61,947 71,733 70,414	45,447 50,619 56,912 70,482 57,811	22,583 34,203 46,972 50,855 55,211	48,784 80,771 117,817 150,022 181,375	4,016 5,620 5,349 5,391 8,575	5,478 4,629 7,910 4,693 5,686
12 13 14 15 16		4,875,340 4,342,870 3,334,046 2,435,916 1,635,080	26,814,213 28,156,357 24,919,135 20,636,877 15,478,183	4,591,785 4,138,313 3,176,241 2,304,634 1,535,264	24,457,147 25,952,617 22,888,996 18,733,020 13,862,308	170,328 216,292 211,004 208,188 172,610	84,484 113,518 112,075 134,171 114,765	558,280 655,881 613,116 534,486 412,973	159,004 172,827 167,599 151,620 129,533	478,266 379,208 289,477 220,192 160,828	1,466,109 1,251,786 1,120,282 1,010,407 845,043	125,346 93,585 68,357 45,668 31,385	101,268 92,165 60,715 54,956 30,551	107,963 102,556 82,462 71,815 54,430	383,813 365,081 340,818 345,018 284,373	20,463 15,657 13,904 8,766 9,336	12,674 11,408 11,683 7,100 10,906
17 18 19 20 21	\$10,000 under \$15,000	3,012,183 646,145 272,649 383,670 102,982	35,353,336 11,043,074 6,056,746 12,848,017 6,768,424	2,707,577 495,748 188,627 251,248 67,789	29,158,905 6,890,740 3,084,567 5,431,223 2,379,373	626,082 286,988 151,067 260,802 87,184	570,012 479,497 375,606 1,193,665 1,078,289	1,127,159 358,235 171,614 269,356 82,442	442,180 238,128 152,311 370,705 209,832	403,444 158,891 80,246 121,316 25,821	2,968,056 1,898,669 1,282,233 2,834,389 1,014,821	63,490 18,414 9,856 16,524 7,997	96,192 51,497 30,598 87,295 82,880	185,531 93,313 56,170 98,544 35,439	1,270,426 910,800 717,964 1,802,114 1,188,987	27,413 12,492 7,336 17,273 6,974	28,563 24,501 11,455 49,158 39,823
22 23 24 25 26	\$150,000 under \$200,000 \$200,000 under \$500,000	15,210 3,857 3,975 579 180	1,811,682 658,365 1,128,708 385,246 339,651	10,594 2,786 2,873 450 131	517,272 158,228 189,990 29,052 10,637	13,782 3,659 3,792 560 175	452,815 198,956 386,448 137,611 122,206	12,863 3,312 3,467 528 165	58,842 19,862 29,849 8,487 4,948	2,407 459 367 40 10	121,552 24,801 22,971 3,563 1,571	1,867 513 717 141 56	29,534 10,912 22,754 8,648 6,109	5,273 1,272 1,242 151 47	284,216 89,382 126,435 22,554 10,490	1,489 576 729 151 53	16,692 10,582 21,759 6,824 5,434
27	Nontaxable returns, total	6,786,154	¹ 13,258,809	4,591,356	10,425,067	323,226	272,361	828,061	387,938	1,844,399	2,534,873	592,195	1,394,228	192,838	369,283	63,727	256,040
28	No adjusted gross income	296,950	² 1,049,154	80,626	215,600	22,640	29,146	47,548	26,433	12,524	71,257	247,030	991,326	6,017	21,954	29,875	164,088
29 30 31 32 33	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	544,908 677,690 1,096,084 984,297 834,655	195,312 552,149 1,361,557 1,727,560 1,882,841	254,652 374,243 681,778 677,854 602,511	148,097 302,397 798,203 1,089,163 1,240,313	17,309 20,336 48,221 45,066 49,886	4,932 13,562 20,710 23,248 29,331	57,036 70,833 139,287 140,146 121,347	14,775 22,896 51,576 58,095 65,039	226,865 267,348 373,026 294,450 219,564	81,974 182,588 364,511 392,402 361,819	62,398 42,844 58,107 46,852 36,257	71,073 46,758 59,891 58,371 40,728	13,014 13,129 27,579 29,878 25,725	11,716 13,398 27,730 45,336 43,913	4,271 2,774 4,494 2,757 4,843	44,478 2,700 4,930 3,423 5,042
34 35 36 37 38 39	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	734,350 594,061 379,408 246,658 158,933 238,160	2,001,571 1,918,035 1,424,487 1,049,350 749,786 1,445,315	560,110 482,306 319,978 216,400 135,186 205,712	1,412,879 1,456,100 1,126,265 882,434 607,274 1,146,342	42,667 26,298 16,854 9,186 5,602 19,161	30,484 20,130 13,359 7,588 6,341 73,530	103,038 59,026 33,488 19,041 10,950 26,321	56,804 31,620 17,091 9,777 7,959 25,873	165,430 120,745 70,955 35,427 27,806 30,259	320,834 272,698 181,722 102,962 89,440 112,666	32,259 25,147 17,200 8,556 7,349 8,196	42,823 27,122 21,353 8,015 8,879 17,889	24,486 17,687 11,228 8,389 5,699 10,007	51,795 41,745 25,726 24,621 16,489 44,860	4,265 3,602 1,720 } 2,173 2,953	4,247 12,891 1,546 2,284 10,411
41	Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	15,954,801 16,856,198 4,446,644	146,831,708 117,348,437 76,494,892	12,695,116 15,948,811 3,730,961	39,188,068 107,006,084 47,884,333	579,318 994,190 1,437,484	329,463 596,290 5,031,358	1,675,974 2,797,949 2,032,249	649,034 796,340 1,545,260	3,358,361 1,557,798 793,433	5,946,144 5,801,573 10,177,346	941,865 372,012 120,100	1,710,694 349,049 434,914	420,892 428,673 477,542	949,650 1,759,022 6,428,309	93,981 70,711 74,854	276,896 57,420 221,553

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

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

=			Sales of cup	(to) caseta		i annuities												
		Net		Net	1000	Sales of	property other	Net		1460	<u> </u>			N-4-4-		royalties		
	Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollers)	ł
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	ı
1	Grand total	2,982,736	5,332,366	443و1دئ	395,949	75,740	71,377	127,541	175,296	422,928	567,878	205,204	357,578	2,994,191	2,893,429	1,248,045	616,803	1
2	Taxable returns, total	2,091,255	4,649,785	582,794	329,319	58,503	60 , 753	84,662	78 , 397	253,101	375,078	120,623	239,435	2,346,627	2,383,684	1,090,524	498,083	2
3 4 5 6	\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	5,674 23,114 41,006	- 2,204 11,483 21,449	(³) 2,017 6,079	(³) 517 3,059	- - } 1,928	- - 625	{}(3) { 1,754	(³)	(³) 4,630	- (³) 2,981	(³) 2,378	(³) 3,869	5,658 24,643 43,683	2,995 12,163 26,670	(³) 5,782 13,388	(³) 4,441 4,129	3 4 5 6
7 8 9 10 11	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	57,393 70,656 79,586 82,742 88,539	37,5 <i>2</i> 7 43,422 50,184 68,253 62,873	12,008 12,546 17,955 25,651 19,349	7,059 7,399 10,119 15,028 10,499	1,421 3,084 1,720 2,974 3,098	418 2,376 1,582 1,953 1,808	3,767 3,601 5,331 3,430 6,229	1,104 3,117 2,462 2,147 3,328	10,095 10,772 15,350 15,519 17,010	10,570 15,617 18,163 24,665 23,799	5,123 7,719 12,871 7,052 8,674	7,055 12,707 23,237 12,585 16,344	61,637 30,939 96,712 110,878 135,571	38,575 48,534 65,072 64,698 75,516	22,678 32,440 41,849 65,330 69,111		7 9 10 11
12 13 14 15 16	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	196,160 198,929 178,740 166,061 150,666	127,784 161,609 131,526 136,442 120,582	51,084 53,356 42,134 . 45,040 36,549	27,521 29,690 22,581 22,453 17,666	6,609 5,478 5,890 4,431 4,091	4,154 2,701 4,774 3,750 2,818	9,959 7,149 6,929 4,222 6,199	6,629 6,652 5,842 1,130 4,651	30,775 24,233 17,305 19,628 10,565	41,971 34,396 24,076 27,208 12,321	17,217 14,681 7,420 7,593 5,008	32,933 25,426 11,240 14,364 11,466	305,199 294,946 246,929 180,877 141,519	160,682 151,399 162,197 116,830 114,335	152,295 148,895 127,146 100,648 67,278	47,895 41,330 37,419	12 13 14 15 16
17 18 19 20 21	\$10,000 under \$15,000	460,576 205,121 110,905 191,121 65,876	529,346 363,695 266,292 759,762 682,197	108,171 50,730 29,550 50,758 15,998	57,928 29,898 18,083 34,835 12,102	9,042 3,230 1,616 2,421 693	9,812 4,884 3,125 8,651 5,569	11,965 4,346 2,232 4,104 1,753	14,694 7,082 2,423 7,389 6,191	33,450 13,700 7,598 13,776 5,248	46,225 23,210 16,181 28,350 15,576	12,836 4,279 1,405 3,088 992	26,904 12,079 5,535 10,743 7,030	327,128 110,444 52,343 91,327 28,806	360,845 219,108 134,768 340,536 185,081	144,760 37,997 19,022 29,071 8,811	28,366 17,856 43,105	17 18 19 20 21
22 23 24 25 26	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$700,000 \$500,000 under \$1,000,000 \$1,000,000 or more	11,204 3,125 3,364 529 163	334,300 163,013 387,610 192,785 195,445	2,224 476 404 39	1,760 399 357 36 8	92 32 39 10 4	791 368 346 237 11	380 114 147 29 13	752 390 754 218 35	1,342 356 377 55 20	4,067 1,822 1,996 260 183	350 51 73 14 7	2,837 553 671 103 95	4,674 1,249 1,222 181 62	53,669 17,324 22,360 3,571 6,736	1,631 503 601 120 44	3,402 8,592 3,501	22 23 24 25 26
27	Nontaxable returns, total	591,481	482,581	108,649	66,630	17,237	10,624	42,879	96,899	169,827	192,800	84,581	118,143	647,564	509,745	157,521	118,720	27
Żΰ	No sajusted gross income	0/,440	دو، وتتن	اعذوا	4//ولألأ	دة⁄و1	دَ و 795	014رون	75,951	(1)	(?)	(3)	(1)	33,161	55,294	22,996	52,140	29
29 30 31 32 33	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	48,929 57,020 91,664 88,930 72,493	51,713 24,034 48,355 48,941 45,570	9,835 7,404 12,089 12,092 11,833	6,699 4,383 6,528 7,133 6,425	2,558 3,440 3,440 2,224	635 1,570 2,029 940	4,644 3,646 4,654 3,485 2,876	3,951 2,454 1,985 4,522 2,057	5,764 9,926 31,695 32,981 33,267	2,578 5,396 27,148 32,839 40,180	2,504 4,756 12,338 14,762 17,052	840 2,816 8,846 17,457 22,543	45,682 72,735 115,727 105,492 85,374	17,711 37,931 67,487 75,073 68,808	13,747 13,251 19,733 16,739 15,878	3,500 9,973	29 30 31 32 33
34 35 36 37 38 39	\$2,500 under \$3,000	59,869 45,102 25,091 10,554 10,132 14,281	40,650 35,994 19,998 7,570 9,981 38,040	9,352 9,124 4,846 4,224 2,468 8,255	5,330 4,852 2,877 2,411 1,437 6,781	2,261	1,152 1,505	2,900 4,107 3,553	1,110 2,852 2,017	27,287 12,716 6,134 3,134 (3) 3,832	38,388 18,223 9,336 6,037 (³) 8,948	13,950 9,214 5,215 2,504 }	25,018 18,477 11,868 4,990 4,502	63,707 46,520 27,536 13,627 { 12,326 20,677	55,471 57,550 27,499 11,713 10,859 24,349	16,323 11,708 8,773 8,221 4,386 5,766	4,107 2,853 3,898 2,066	34 35 36 37 38 39
40 41 42	Returns under \$5,000	1,025,910 902,214 1,054,612	741,936 694,974 3,895,456	196,666 235,900 258,877	113,851 126,238 155,860	31,900 26,625 17,215	18,867 18,685 33,825	66,590 35,754 25,197	109,096 26,024 40,176	240,668 106,054 76,206	281,088 148,257 138,533	128,776 53,297 23,131	192,997 97,858 66,723	1,186,608 1,189,114 618,469	819,639 725,40 7 1,348,383	403,457 601,658 242,930	205,243	40 41 42

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

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

			Estates ar	d trusts					Taxable	income				Tax	credit for-	_			_
		Inco	ome	Los	s	Other	Exemptions	Number of returns			Income tax	Dividends	received	Retiremen	t income	Foreign	tex paid	Other tex	i
	Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand	(Thousand	with no taxable income	Number of returns	Amount (Thousand dollars)	credits (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	credits (Thousand dollars)	
		(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	
1	Grand total	222,256	345,130	14,935	22,444	1,280,023	83,570,409	6,703,630	30,554,013	128,210,748	30,166,599	2,221,661	201,640	294,539	48,192	66,975	17,800	3,795	1
2	Taxable returns, total	194,100	321,579	13,017	18,414	1,411,633	65,810,315	-	30,471,489	128,156,260	30,155,219	2,193,700	200,749	217,756	38,658	66,604	16,846	3,794	2
3 4 5 6	\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	2,683	928	-	-	2,364 10,624 18,703	116,020 390,019 1,055,948		96,683 325,016 705,004	6,566 109,917 320,117	1,311 22,083 63,727	(³) 4,222 7,357	(³) 26 70	} (3)	(3)	- - - -	-	-	3 4 5 6
7 8 9 10 11	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	2,963 2,425 3,269 4,395 2,765	3,334 3,272 2,026 2,429 2,173	5,438	5,474	25,373 42,889 34,342 45,188 52,225	1,749,757 2,429,518 3,220,079 4,301,361 4,987,221	- - - -	1,026,614 1,314,249 1,625,577 2,031,485 2,282,179	699,381 1,236,161 1,969,166 3,035,009 4,219,603	139,802 247,046 393,819 605,742 843,262	19,733 28,993 38,245 39,182 47,961	225 331 624 812 928	3,756 10,475 13,981 14,620 18,520	420 1,240 1,728 2,122 3,126	4,337	595	(3)	7 8 9 10 11
12 13 14 15 16	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	11,603 16,132 15,320 13,812 8,416	4,633 7,690 16,254 14,809 6,873			89,615 105,451 81,447 75,373 62,964	11,006,731 9,988,052 7,610,323 5,471,126 3,582,329	- - -	4,875,340 4,342,870 3,334,046 2,435,916 1,635,080	11,617,905 13,778,853 13,523,769 12,081,469 9,602,111	2,321,688 2,762,928 2,734,860 2,469,901 1,982,746	117,919 158,932 158,305 162,131 131,367	2,496 3,604 3,736 4,588 3,826	27,535 24,583 20,437 15,297 7,394	5,233 4,738 3,756 2,974 1,557	2,502 2,497 (³)	364 114 (³)		12 13 14 15 16
17 18 19 20 21	\$10,000 under \$15,000	38,058 19,474 12,210 25,795 10,982	44,576 30,031 21,813 70,723 51,856	2,263 1,372 (³) 2,007 711	2,529 840 (³) 2,933 1,510	199,855 114,417 78,677 221,871 113,326	6,583,208 1,471,155 639,208 912,241 242,229	- - - -	3,012,183 646,145 272,649 383,670 102,982	23,796,218 8,107,868 4,640,914 10,331,547 5,600,323	5,069,909 1,881,350 1,172,154 3,177,441 2,357,642	522,631 257,585 140,892 250,137 85,857	20,176 17,492 13,933 43,793 39,621	26,263 11,675 6,273 10,346 3,466	5,126 2,292 1,288 2,044 650	9,658 7,444 5,939 15,952 11,103	1,290 925 455 2,375 3,654	91 7 136	17 18 19 20 21
22 23 24 25 26	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	2,202 689 745 116 46	11,439 5,902 11,585 5,899 3,334	187 64 76 15 1	1,855 294 950 113 5	31,017 4,133 3,613 464 42,298	34,415 8,765 8,937 1,276 397	- - -	15,210 3,857 3,975 579 180	1,484,629 526,763 891,211 304,836 271,924	754,704 287,432 519,286 182,045 164,341	13,685 3,637 3,783 558 175	16,225 7,074 13,076 4,297 3,795	774 255 283 43 24	168 49 56 9	2,986 1,016 1,259 211 70	2,408 1,235 2,511 485 374		22 23 24 25 26
27	Nontaxable returns, total	28,156	23,551	(3)	(3)	4131,610	17,760,094	6,703,630	82,524	54,488	11,380	27,961	891	76,783	9,534	(3)	(3)	(3)	27
28	No adjusted gross income	2,231	1,966	(3)	(3)	4290,166	614,859	296,950	-	-	-	-	-	-	-	-	-	-	28
29 30 31 32 33	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	1,846 1,423 4,506 4,395 3,341	893 855 2,825 4,105 3,544		1,028	47,015 5,824 25,997 22,607 24,018	1,076,739 1,343,366 2,210,348 2,232,608 2,190,527	544,908 677,690 1,096,084 982,838 826,866	(3) 7,789	(3) 2,051	(3) 410	(3)	(3)	(3) 7,122	(3) 406]	-		29 30 31 32 33
34 35 36 37 38 39	\$2,500 under \$3,000. \$3,000 under \$4,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	2,801 } 4,722 2,891	1,321 4,105 3,937	1,412	2,020	27,759 15,885 19,953 6,754 9,362 7,412	2,120,103 1,895,001 1,351,297 979,615 663,205 1,082,426	713,440 573,814 365,065 239,516 155,132 231,327	20,910 20,247 14,343 7,142 3,801 6,833	9,189 10,161 10,865 6,321 4,836 10,608	1,833 2,009 2,170 1,261 966 2,640	6,920 5,845 3,535 3,711 (³) 4,534	99 163 66 217 (³) 234	18,872 18,662 14,343 6,557 3,675 6,093	1,734 1,846 2,104 1,032 858 1,463	(3)	(3)	(3)	34 35 36 37 38 39
41	Returns under \$5,000	43,765 67,544 110,947	33,776 52,252 259,102	3,476 3,809 7,650	4,011 5,210 13,223	92,686 420,879 766,458	34,927,591 38,726,191 9,916,627	6,472,303 226,406 4,921	9,482,498 16,629,792 4,441,723	11,639,800 60,612,363 55,958,585	2,325,532 12,273,768 15,567,299	209,533 732,978 1,279,150	3,674 18,465 179,501	133,798 101,200 59,541	16,783 19,687 11,722	1,794 9,424 55,757	79 1,068 16,653	(3) (3) 3,713	40 41 42

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

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

			Self-emplo	yment tax		Tax w	i thheld			on 1959 ration	Tax due at			Over	payment		Г
	Adjusted gross income classes	Income tex after credits		Amount		Amount	Returns wi			Amount			Reft	md	Credit on	1960 tax	1
	g anome variety	(Thousand dollars)	Number of returns	(Thousand	Number of returns	(Thousand	Number of returns	Amount (Thousand	Number of returns	(Thousand	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	1
		(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	1
1	Grand total	29,895,172	5,848,286	613,973	30,847,165	23,598,603	2,288,105	70 , 573	3,902,989	6,924,983	11,845,447	3,976,318	22,671,783	3,424,091	1,224,461	566,668	1
2	Toxcble returns, total	29,895,172	4,010,694	503,764	27,281,297	23,456	2,253,322	69,764	3,617,301	6,828,139	10,288,552	3,888,066	19,195,420	2,958,157	1,053,940	512,568	2
3 4 5 6	\$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	1,310 22,054 63,584	34,503 100,264 179,918	1,587 5,475 12,038	59,711 224,721 533,194	6,844 35,765 99,330	(3)	(³)	4,024 19,832 48,280	567 4,028 10,065	38,732 121,528 232,597	1,748 10,646 22,974	55,899 192,294 451,704	6,058 21,207 53,277	2,178 10,278 21,090	204 1,703 3,470	
7 8 9 10 11	\$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500.	139,157 245,469 391,456 602,777 839,185	225,075 254,663 282,339 291,758 295,578	17,916 23,478 29,226 33,096 37,058	820,638 1,097,351 1,390,898 1,815,878 2,074,414	189,542 307,217 463,382 705,948 947,737	2,583 5,053 10,302 58,960	37 111 144 465	67,460 96,990 119,997 137,044 161,574	16,254 26,470 36,651 43,987 58,048	330,180 399,263 487,153 568,467 637,747	38,643 52,224 68,896 80,182 94,925	670,261 882,225 1,097,375 1,419,950 1,593,634	82,508 110,745 141,134 186,539 215,803	26,149 35,418 42,443 44,136 53,746	4,858 6,219 7,113 7,705 8,664	8 9 10
12 13 14 15 16	\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	2,313,585 2,754,432 2,726,957 2,462,223 1,977,273	495,830 373,437 276,273 219,622 162,545	63,321 48,840 38,245 32,151 24,192	4,539,488 4,103,425 3,156,185 2,288,741 1,523,505	2,585,460 2,986,129 2,835,690 2,453,299 1,905,524	431,977 484,068 388,184 250,541 180,523	5,710 10,630 11,527 7,613 6,420	310,686 293,460 257,087 238,314 196,795	130,957 143,675 142,217 155,824 138,310	1,228,084 1,167,171 1,031,559 870,096 656,622	180,902 170,110 165,191 155,172 133,382	3,556,931 3,090,016 2,236,520 1,504,646 929,810	501,684 477,704 359,787 251,320 161,131	93,780 89,563 73,662 67,490 54,106	18,729 18,938 18,109 18,601 14,620	13 14 15
17 18 19 20 21	\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000.	5,043,220 1,860,550 1,156,471 3,129,093 2,313,475	421,892 168,146 81,713 111,429 29,231	68,738 28,631 14,201 19,392 5,077	2,674,449 480,305 181,768 237,256 63,803	4,259,761 1,089,080 519,350 1,043,892 522,665	307,752 51,687 22,090 38,958 15,002	13,749 3,519 2,021 4,695 2,371	689,547 350,662 193,315 313,561 95,609	659,274 573,784 480,869 1,598,006 1,389,755	1,519,579 434,606 191,396 277,166 78,549	516,891 324,705 231,450 656,450 491,121	1,321,371 125,266 34,177 29,196 3,538	259,115 46,773 22,962 38,455 14,960	188,539 92,766 50,547 81,241 21,525	64,853 51,615 38,035 111,408 70,029	18 19 20
22 23 24 25 26	\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	735,713 279,064 503,180 176,698 158,246	4,420 979 945 101 33	749 169 161 17 6	9,926 2,559 2,580 391 111	116,795 34,209 38,914 5,327 1,596	2,569 609 613 84 25	464 114 143 15 6	14,668 3,757 3,899 563 177	485,510 189,515 342,419 112,691 89,263	11,606 2,861 2,987 456 147	158,967 64,504 137,588 61,599 69,796	391 95 107 13	3,532 1,105 2,074 278 6	3,310 923 906 112 32	21,278 7,890 13,506 2,624 2,397	23 24 25
27	Nontaxable returns, total	-	1,837,592	110,209	3,565,868	445,147	34,783	809	285,688	96,844	1,556,895	88,252	3,476,363	465,934	170,521	54,100	27
28	No adjusted gross income	-1	65,141	3,5∩ ನೆ	29,703	26,603	(3)	(3)	1,257	25,000	55,792	2,654	دَدْة, ٥٥٥	بنائدوة ق	28,217	16,125	28
29 30 31 32 33	\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	- - - -	131,005 249,122 373,710 299,480 226,212	3,770 7,937 15,339 16,139 15,221	204,903 278,068 491,636 524,018 451,195	11,912 16,750 43,136 55,142 49,818	8,260	208	15,383 15,210 29,359 35,436 37,179	5,362 5,911 7,390 7,176 9,656	123,034 233,222 336,833 254,768 181,836	3,452 7,266 13,548 13,588 12,008	206,082 271,847 473,380 504,799 436,804	14,193 18,506 44,983 55,971 50,573	10,637 10,441 16,553 21,219 21,014	2,763	29 30 31 32
34 35 36 37 38 39	\$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000. \$5,000 or more.	- - - -	178,686 132,150 75,013 40,281 31,061 35,731	14,170 12,177 7,913 4,946 4,149 4,940	428,774 380,672 263,707 182,014 117,244 183,935	53,086 52,669 38,052 29,474 20,759 47,746	2,423 23,190	24 531	30,482 27,072 19,152 12,051 7,385 15,722	6,325 7,602 5,321 3,585 2,061 11,075	139,579 100,917 55,367 28,878 23,291 23,378	10,889 9,206 5,896 3,417 3,024 3,104	413,486 370,214 257,447 177,562 114,481 183,448	52,679 53,908 38,459 29,283 20,636 51,539	17,975 13,131 10,981 7,936 4,530 7,887		35 36 37 38
41,	Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	2,304,992 12,234,470 15,355,710	3,465,959 1,562,521 819,806	265,143 211,553 137,277	11,398,738 15,793,064 3,655,363	3,153,166 12,811,010 7,634,427	90,233 1,758,252 439,620	1,045 42,409 27,119	925,167 1,310,107 1,667,715	281,839 716,962 5,926,182	4,349,184 4,976,431 2,519,832	455,386 807,811 2,713,121	9,656,257 11,498,944 1,516,582	1,231,666 1,798,654 393,771	398,072 385,077 441,312	88,590 91,106 386,972	41

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

				Salaries an	d wages (net)	Divi (after ex	dends clusions)	Interest	received	В	usiness or p	rofession			Partners	hip	
		Number of	Adjusted							Net p	rofit	Net	loss	Net	profit	Net	loss
	Adjusted gross income classes	returns	(Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Grand total	20,011,221	¹ 52,813,023	17,714,081	43, 338, 672	1,465,547	2,877,587	2,404,719	1,234,648	1,028,211	1,876,754	247,408	333,670	274, 187	835,679	53,930	78,087
2	Taxable returns, total	14,513,431	49,043,162	13,337,322	40,661,222	1, 151, 595	2,609,842	1,823,789	995,722	623,015	1,597,717	113,458	121,334	217,018	795,033	31,890	38, 370
3 4 5 6	\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	1,264,612 1,902,117 1,611,682 1,584,325	1,052,740 2,371,998 2,800,173 3,558,034	1,766,375 1,465,304	958,608 2,167,132 2,482,957 3,197,047	26,006 46,530 62,930 67,126	10,364 20,612 41,880 52,164	46,160 89,389 125,543 129,383	11,308 27,838 48,397 51,628	60,397 84,635 88,207 71,631	43,588 85,896 119,339 117,356	5,447 11,501 11,708 11,599	3,435 9,161 8,876 7,259	12,494 19,019 18,719 19,670	7,856 19,816 25,651 32,007	2,522 2,594 1,966	2,299 1,690 579
7 8 9 10 11	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	1,497,958 1,314,048 1,181,111 1,034,059 816,387	4,111,737 4,262,617 4,424,071 4,385,105 3,872,049	1,392,270 1,227,302 1,115,746 973,621 767,868	3,743,740 3,897,683 4,080,306 4,040,360 3,555,866	67,549 73,881 82,316 86,977 68,331	53,078 66,643 66,937 76,180 61,056	133, 899 132, 234 146, 734 136, 879 123, 415	60,430 53,395 51,047 52,852 48,688	54,621 46,353 37,253 27,870 26,052	104,114 106,124 95,637 75,314 85,731	12, 182 9, 886 8, 300 8, 321 5, 250	10,667 8,868 6,444 6,521 5,686	14,622 15,131 12,509 12,281 11,285	32,016 32,668 31,377 36,001 37,282	1,881 (³) 2,207 1,927 1,927	1,143 (³) 2,356 978 945
12 13 14 15 16	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$6,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	1,039,038 523,681 269,385 137,326 84,158	5, 655, 290 3, 376, 923 2, 003, 388 1, 159, 924 797, 849	972,618 478,148 230,933 113,428 63,578	5,123,877 2,937,818 1,585,180 857,565 531,273	136,000 102,344 75,871 47,537 37,059	123, 181 119, 175 107, 446 89, 142 77, 331	226, 958 153, 969 103, 735 62, 047 41, 787	97,001 71,786 66,095 43,022 38,713	34,683 22,665 17,249 8,837 6,785	113,306 80,376 72,994 50,484 39,521	9,644 4,907 3,394 1,846 1,765	7,422 5,707 2,368 1,182 1,512	17, 324 12, 032 10, 239 5, 951 4, 936	54,722 44,087 46,559 28,179 24,463	3,718 2,466 2,064 } 2,135	1,147 1,341 1,977 1,397
17 18 19 20 21	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	145,978 45,008 21,312 28,843 9,330	1,734,442 773,138 474,653 978,387 619,643	92,583 21,099 8,365 10,298 3,152	854,775 236,744 108,060 186,148 81,087	84,908 33,001 17,262 24,312 8,713	292, 686 202, 855 147, 499 369, 213 276, 668	90, 012 33, 151 16, 203 22, 154 7, 637	92, 354 53, 375 27, 982 55, 462 27, 572	4,427	146, 923 77, 940 47, 979 89, 755 36, 312	3,778 1,307 963 896 521	9,706 2,936 4,038 7,354 5,517	14, 117 6, 048 3, 745 4, 401 2, 103	98,659 53,482 45,788 69,805 55,713	2,221 929 343 1,180 496	2,604 903 565 9,297 3,431
22 23 24 25 26	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,868 461 601 102 41	223, 731 78, 848 173, 885 69, 394 85, 143	570 124 178 31 13	19,052 5,491 9,053 986 414	1,765 449 586 101 41	118, 279 42, 637 94, 968 39, 365 60,483	1,491 380 506 91 32	7,174 2,684 4,994 1,323 602	176 27 26 5	5,583 1,312 1,679 454	113 45 62 10 13	2,272 842 2,029 572 960		9,464 3,778 4,726 823 111	121 25 73 10 6	1,754 674 1,187 721 1,034
27	Nontaxable returns, total	5,497,790	¹ 3,769,861	4, 376, 759	2,677,450	313,952	267,745	580, 930	238,926	405, 196	279,037	133,950	212, 336	57, 169	40,646	22,040	39,717
28	No adjusted gross income	123, 297	²196,700	22,084	26,977	11,546	10,554	20,081	9,014	3,248	4,402	82,676	169,190	1,515	1,313	13,128	30,414
29 30 31 32 33	Under \$600. \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	3, 198, 891 893, 027 642, 869 315, 931 144, 925	1,019,435 659,493 778,265 550,636 323,143	2,901,405 646,084 409,032 208,175 84,496	914, 375 450, 868 464, 294 336, 332 174, 491	38, 246 49, 348 78, 970 53, 425 31, 038	8,647 16,705 39,628 39,535 27,588	90, 536 113, 737 158, 239 89, 541 49, 912	18,039 35,148 59,896 47,621 28,044	168, 145 115, 618 74, 384 23, 155 9,443	61,606 74,855 70,248 29,936 13,471	28,442 9,445 7,670 2,596	21, 159 5, 556 8, 819 3, 108	21,980 14,962 11,967 2,848	8,912 9,740 10,843 3,733	4,611 1,756	2,191 814
34 35 36 37 38 39	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$5,000 under \$5,000.	98, 103 41, 388 18, 797 8, 296 4, 290 7, 976	265, 222 133, 513 70, 033 35, 400 20, 355 111, 066	58, 207 26, 713 11, 916 4, 918 (3) 1, 729	149,066 81,731 42,017 20,180 (³) 9,397	26,787 10,034 4,918 2,711 (³) 4,803	37,628 14,089 8,142 4,461 (3) 56,485	31,633 13,797 4,251 3,585 (³) 4,247	16, 170 8, 043 4, 314 3, 038 (³) 8, 605	2,090	10,864 5,974 7,681	3,121	4,504	3, 897.	6,105	2,545	6, 298
40 41 42	Returns under \$5,000	17,696,113 2,059,827 255,281	¹ 34,497,319 13,032,104 5,283,600	15,717,234 1,860,277 136,570	30,791,752 11,042,962 1,503,958	890,795 402,188 172,564	660,174 527,660 1,689,753	1,640,319 591,459 172,941	635,904 320,756 277,988	901,511 90,849 35,851	1,109,746 358,905 408,103	218,129 21,556 7,723	277,315 18,191 38,164	192,694 50,608 30,885	294,009 198,704 342,966	38,029 10,383 5,518	47,796 5,862 24,429

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

			Sales of ca	pital assets		Sales of p	propert; other	er than capi	tal assets		Pensions and	annuities			Rents and ro	yalties	
		Net	gain	Net	loss	Net;	ain	Net 3	loss	Life expec	tancy method	3-Jear	method	Net	income	Net	loss
	Aljusted gross income classes	N mler of returns	Amount (Thousand dollars)	Nomber of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand
		(17,	(18)	(19,	,20,	(21,	(22)	(23)	(24)	(25,	(26)	(27)	(28)	(29)	(30,	(31,	(32)
1	Grand total	906,942	1,221,436	163,560	90,677	17, 296	12,524	18,540	25,760	283,934	288,705	125,535	201,440	986, 498	959, 324	301,333	130, 185
2	Taxable returns, total	710,591	1,102,669	132,042	70,846	13,115	11,479	10, 314	6,588	177,633	194,921	69,487	129,084	581, 192	689,481	221,673	88,808
3 4 5 6	600 under 1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	20,387 35,623 43,210 51,043	6,001 12,042 19,810 29,318	2,053 5,098 7,125 8,170	950 2,218 2,540 4,401					(3) 5,629 14,873 15,503	(³) 4,394 12,056 16,294	6,232 8,169	(³) 4,905 9,071	{ 19,042 40,146 54,700 57,941	7,947 21,569 33,529 41,965	4,880 9,176 16,132 17,816	1,224 3,159 6,191 6,546
7 9 10 11	\$2,500 under \$3,000. \$3,000 under \$3,500. 3,500 under \$4,000. 4,000 under \$4,500. 4,500 under \$5,000.	43,988 43,482 47,620 48,631 36,962	30,802 27,839 31,508 29,768 28,246	6,973 10,674 9,808 8,465 7,800	2,932 5,700 6,340 4,031 4,269	11,850	7,530			16,888 15,717 16,510 11,086 9,755	17,607 17,432 19,788 13,514 11,171	8,962 6,629 7,296 6,377 4,044	15,393 10,227 13,363 17,306 10,256	49,952 50,703 41,770 38,531 33,150	36,420 41,806 29,320 31,728 29,168	19,928 21,718 23,752 16,781 14,592	5,738 6,328 7,409 6,132 6,302
12 13 14 15 16	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$5,000 under \$9,000. \$9,000 under \$10,000.	68,367 57,587 40,949 30,782 24,312	51,765 47,562 40,583 50,874 45,281	14,051 9,503 9,126 4,503 4,756	6,955 3,770 3,924 2,703 3,366			10,146	6,135	17,905 12,579 10,901 4,963 4,963	14,556 13,819 14,917 4,186 5,673	8,376 3,252 3,252 3,252 } (3)	17,688 9,337 9,257 (3)	51,203 35,480 31,577 { 11,661 10,806	46,722 42,002 44,749 20,127 25,187	28,006 19,191 7,501 6,341 3,074	10, 175 7, 676 3, 158 2, 691 2, 318
17 18 19 20 21	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	58,363 21,981 11,332 17,473 6,244	133,174 73,480 53,078 125,450 95,321	10,043 5,110 2,982 3,915 1,386	6,407 3,557 2,197 3,034 1,122	548 309 (³) 256 38	1,466 646 (³) 868 111	78	212	9,024 3,600 1,953 3,048 940	10,421 4,345 3,210 6,200 2,565	1,609 788 576	3,984 1,971 1,761	26, 347 10, 795 5, 625 7, 976 2, 991	72,612 43,148 24,687 44,826 31,942	6,831 2,469 1,098 1,513 634	4,679 2,009 1,747 1,302 2,185
22 23 24 25 26	100,000 under \$150,000	1,339 345 461 82 28	51, 293 20, 233 51, 488 22, 310 25, 443	329 69 79 15 9	280 64 65 14 7	(³) 6 1 1	(³) 2 8 4 3	57 13 16 3	97 51 38 53 2	297 44 65 5 7	1,550 316 290 20 58	7 4 1 1	58 45 8 14	452 126 176 33 9	6,185 2,673 6,147 4,887 135	110 41 64 17 8	457 521 418 148 295
27	Nontaxable returns, total	196, 351	118,767	31,518	19,831	4,181	1,045	8,226	19, 172	106, 301	93,784	56,048	72,356	405,306	269,843	79,660	41,377
28	No adjusted gross income	16,784	16,662	6,732	5,149	(3)	(3)	4,302	17,054	(3)	(3)	(3)	(3)	12,326	8,523	18,843	16,610
29 30 31 32 33	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	33,781 37,271 40,251 23,647 17,217	11, 338 10, 453 18, 991 10, 439 9, 220	6, 335 5, 854 4, 576 3, 549	3, 189 3, 130 3, 094 2, 250					5,296 13,420 34,209 21,959 15,546	2,220 5,605 28,988 20,041 17,463	4,245 6,956 10,455 11,621 12,709	1,318 3,414 9,932 13,673 20,258	82, 208 99, 501 109, 552 50, 134 24, 431	26,763 51,004 75,347 43,268 27,057	17,679 14,240 12,646 7,683 2,837	8,873 4,961 4,002 2,817 555
34 35 36 37 38 39	42,500 under ψ3,000. \$3,000 under \$3,500. \$4,900 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	11,718 4,927 (³) 3,252 (³) 3,459	5,379 3,386 (3) 5,193 (3) 21,527	4,472	3,019	3,469	977	3,924	2,118	8,030 4,952 2,511	9,320 6,334 3,434	5, 244 2, 459 2, 107	12,555 5,286 5,816	14,675 5,424 7,055	17,783 4,844 15,254	5,532	3 , 559
41	Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	563,838 224,455 118,649	312,574 238,309 670,553	97,139 42,065 24,356	52,868 20,725 17,084	12,863 3,168 1,265	6, 149 2, 426 3, 949	14,515 2,621 1,404	22, 578 1, 834 1, 348	213,463 51,311 19,160	206, 262 53, 151 29, 292	106, 317 16, 125 3, 093	154,493 38,906 8,041	788,475 143,099 54,924	534,624 184,192 240,508	223,900 64,572 12,861	89,702 26,592 13,891

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

\neg			Estates ar	nd trusts					Taxable	income				Tax	credit for-	-			
		Inc	ome	Lo	ss	Other		Number of returns			Income tax	Dividends	received	Retireme	nt income	Foreign	tax paid	Other tax	ĺ
	Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Sources (Thousand	(Thousand dollars)	with no taxable income	Number of returns	Amount (Thousand doilars)	before oredits (Thousand dollar*)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	credits (Thousand dollars)	
		(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	l
1	Grand total	145,040	253, 235	3,926	2,996	374, 394	16, 164, 498	5, 336, 526	14,674,695	31,523,613	7,298,474	1,070,303	88,815	427,667	58,719	18,680	5, 183	413	1
2	Taxable returns, total	114,663	224,619	2,549	2,300	359,619	11,109,007	-	14,513,431	31,425,162	7,278,560	996,991	87,010	274,529	41,639	17,815	4, 154	413	2
3 4 5 6	\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	4,401 6,215 6,755 4,053	2,168 4,368 5,030 3,210			11,132 22,132 25,955 26,919	758,767 1,200,234 1,127,858 1,274,772	-	1,264,612 1,902,117 1,611,682 1,584,325	183,795 892,981 1,316,845 1,816,613	36,861 178,372 262,614 362,260	17,954 36,351 50,671 56,896	98 353 834 1,167) (3) 9,971 25,814	(³) 441 2,427				3 4 5 6
7 8 9 10	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	7,415 7,501 5,612 6,098 2,423	9,227 5,213 7,610 8,551 3,655			28,561 24,574 20,265 20,545 18,424	1, 229, 556 1, 086, 629 977, 471 845, 277 672, 338	- - - -	1,497,958 1,314,048 1,181,111 1,034,059 816,387	2,344,148 2,610,191 2,871,983 2,970,875 2,702,667	468, 282 526, 199 585, 703 612, 190 561, 370	58,821 63,741 67,473 75,978 56,701	1,496 1,840 2,062 2,603 1,810	29, 129 28, 337 26, 886 20, 601 16, 629	3,627 4,263 4,298 3,690 3,013	6,296	694	(3)	7 8 9 10 11
12 13 14 15 16	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	7,437 8,541 9,879 4,711 4,082	12,902 14,383 13,045 11,613 9,501		2,115	25,328 14,669 12,532 12,009 7,413	864,469 429,727 219,046 110,738 73,985	- - - -	1,039,038 523,681 269,385 137,326 84,158	4,056,355 2,504,296 1,511,005 889,988 600,191	856, 853 547, 179 339, 542 206, 827 143, 478	113,863 89,438 65,877 43,447 34,474	4,132 3,895 3,765 3,197 2,648	21,590 16,092 15,311 8,764 9,793	3,344 2,616 2,690 1,521 1,803				12 13 14 15 16
17 18 19 20 21	\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000	10,941 6,135 3,631 6,164 1,998	25, 155 19, 042 13, 195 33, 272 12, 921			26,518 16,173 10,806 17,752 11,328	129,530 43,336 21,558 30,610 9,737	- - - -	145,978 45,008 21,312 28,843 9,330	1,365,267 623,644 384,464 792,758 498,309	355, 304 190, 110 132, 833 333, 171 261, 737	80, 317 32, 486 17, 056 23, 817 8, 692	10,308 7,269 5,260 13,221 9,664	19,558 8,804 4,982 7,710 2,694	3,386 1,606 835 1,343 502	2,825 1,644 1,370 3,154 1,816	536 179 294 721 612	13 6 3 295 24	18 19 20
22 23 24 25 26	\$150,000 under \$150,000\$150,000 under \$200,000\$200,000 under \$500,000\$500,000 under \$1,000,000\$1,000,000 or more	380 117 140 23 11	4,579 1,696 3,751 398 134	10 13 4 -	36 46 103	5,438 156 519 427 44	2,052 504 660 112 41	- - - -	1,868 461 601 102 41	176, 301 61, 040 133, 293 52, 574 65, 579	103,969 38,429 89,261 36,816 49,200	586 101	3,894 1,372 3,062 1,202 1,858	607 171 211 41 7	110 31 39 8 1	346 124 199 30 11	275 260 380 98 105	5 1 57 (⁵) ·	23 24 25
27	Nontaxable returns, total	30, 377	28,616	(3)	(3)	14,775	5,055,491	5, 336, 526	161,264	98,451	19,914	73,312	1,805	153, 138	17,080	(3)	(3)	(3)	27
28	No adjusted gross income	(3)	(3)	(3)	(3)	436,579	106,888	123, 297	-	_	-	-	-	-	-	-	-		28
29 30 31 32 33	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	2,504 5,836 6,917 4,251 (³)	601 3,278 5,198 2,887 (3)	1 1	_	1,643 13,090 12,430 11,793 4,692	2,117,405 840,187 833,831 511,938 257,852	3, 198, 891 890, 442 624, 494 267, 556 103, 065	(³) 18,375 48,375 41,860	(³) 2,893 16,441 27,960	(³) 543 3,321 5,587	20, 288	(³) 46 294 387	(3) 16,411 45,204 40,896	(3) 497 3,027 5,198	- (3)	(3)	(3)	29 30 31 32 33
34 35 36 37 38 39	\$\psi_2,500 under \hat{\pi}3,000. \$\pi_3,000 under \hat{\pi}3,500. \$\pi_4,500 under \hat{\pi}4,000. \$\pi_4,500 under \hat{\pi}4,500. \$\pi_4,500 under \hat{\pi}5,000. \$\pi_5,000 or more.	11 1	2,867 11,483	(3)	(3)	4,831 1,491 1,067 19 83 215	199, 795 96, 268 47, 266 19, 084 11, 049 13, 928	67,366 31,347 15,212 5,963 2,838 6,055	30,737 10,041 3,585 5,706	29,041 10,213 3,329 8,335	5,777 2,007 664 1,967	17,366 6,411 2,918 3,446	534 207 188 143	30,737 10,041 3,125 5,265	5, 243 1, 800 476 797	11 ` ′			34 35 36 37 38 39
40 41 42	Returns under \$5,000	78,906 36,108	70, 317 67, 388 115, 530	2,625 (3) 1,175	1,493 (3) 1,473	213,067 71,979 89,348	14, 214, 465 1,709, 463 240, 570	5,330,471 4,907 1,148	2,054,920	17,803,597 9,565,321 4,154,695	3,612,473 2,094,682 1,591,319	347,432	14,025 17,657 57,133	309, 852 72, 549 45, 266	38,662 12,146 7,911	4,711 2,377 11,592	567 740 3,876	(3) (3) 405	40 41 42

29, 280 18, 078 69, 275

=			T						Payments	on 1959	Tax due a	t time of	T			
			Self-empl	oment tax		Tax wit	hheld			ration	fil			Overp	ayment	
	Adjusted gross income classes	Income tax after credits		Amount		Total		ith excess curity tax		Amount			Ref	und	Credit on	1960 tax
		(Thousand	Number of returns	(Thousand	Number of returns	amount (Thousand dollars)	Number of returns	Amount of excess (Thousand dollers)	Number of returns	(Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
		(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
1	Grand total	7,145,344	1,030,528	72, 118	16,942,490	5,896,798	204,795	4,830	1,065,976	1,321,532	6, 304, 035	902,405	12, 160, 631	786,640	345,970	116,633
2	Taxable returns, total	7,145,344	702,591	60,944	12,958,610	5,699,305	204, 053	4,811	981,888	1,297,603	6,001,644	892,455	8,153,436	579,141	297,627	103,934
3 4 5 6	φ600 under \$1,000. ψ1,000 under \$1,500. φ1,500 under \$2,000. ψ2,000 under \$2,500.	36,763 177,973 261,338 358,666	64,518 93,998 97,859 78,280	1,921 3,978 5,391 5,372	1,106,487 1,686,760 1,383,592 1,408,596	103,757 235,358 286,204 375,057	5,875	104	11,551 35,838 62,258 61,631	1,227 5,159 10,907 12,442	200, 318 482, 220 455, 103 478, 598	6,131 22,544 34,672 39,984	1,056,147 1,386,922 1,121,958 1,067,657	71,960 79,360 62,951 61,414	5,399 15,823 22,510 20,917	471 1,750 2,103 2,031
7 8 9 10 11	\$\varphi_2\$,500 under \$\varphi_3\$,000. \$\varphi_3\$,500 under \$\varphi_5\$,000. \$\varphi_4\$,000 under \$\varphi_5\$,500. \$\varphi_4\$,500 under \$\varphi_5\$,000.	463, 159 520, 063 579, 148 605, 805 556, 303	62, 155 53, 678 41, 638 34, 749 32, 477	5,056 5,120 4,584 4,287 4,465	1,359,119 1,203,733 1,103,062 965,625 763,933	471,553 518,255 569,582 586,159 530,261	16,690	122	64,814 66,876 59,406 57,532 56,327	17,053 19,664 18,509 20,018 24,261	507, 535 612, 732 643, 481 604, 880 483, 084	37,952 38,609 41,781 43,437 41,498	959,837 675,425 515,683 414,076 313,986	55,920 49,046 43,353 37,923 30,955	18,506 20,807 21,497 13,688 18,610	2,423 2,299 2,787 1,599 4,297
12 13 14 15 16	\$5,000 under \$6,000. \$\phi_000 under \phi_7,000. \$\phi_7,000 under \phi_8,000. \$\phi_9,000 under \phi_9,000. \$\phi_9,000 under \phi_10,000.	849, 352 540, 597 333, 074 202, 108 139, 001	36, 696 24, 799 18, 630 11, 188 8, 298	5,022 3,351 2,726 1,592 1,197	967,178 475,736 229,217 112,060 62,074	786, 563 468, 319 259, 547 143, 530 86, 403	83,401 45,685 16,809 12,151 7,618	1,054 1,026 534 501 325	89,074 77,773 71,104 43,388 38,738	37,400 39,438 46,235 33,372 32,777	636,914 356,519 192,982 103,369 61,145	71,028 55,815 44,069 33,157 27,155	378,821 146,673 55,885 25,448 14,187	37,603 15,712 8,887 3,463 3,601	24,879 21,533 21,624 9,761 9,618	3,014 3,912 5,164 2,896 2,536
17 18 19 20 21	γ10,000 under \$15,000. \$15,000 under \$20,000. γ20,000 under \$25,000. γ25,000 under \$50,000. \$50,000 under \$50,000.	341,061 181,050 126,441 317,591 250,935	22,938 8,736 4,540 5,257 1,732	3,608 1,380 728 826 276	89,669 20,172 8,055 9,814 2,962	147,792 44,382 22,154 37,901 18,512	9,621 2,295 1,302 1,884 581	534 147 134 222 84	90, 486 37, 468 18, 982 26, 581 9, 076	134,677 104,028 81,231 221,104 192,088	106, 812 32, 396 14, 921 19, 986 6, 487	80,734 46,025 31,798 78,931 52,256	15,133 2,534 1,199 1,440 303	6,009 1,854 1,312 3,487 1,379	25,506 10,489 5,398 7,635 2,620	12,525 10,151 6,702 16,032 10,266
22 23 24 25 26	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	99, 685 36, 765 85, 723 35, 508 47, 235	287 56 67 12 3	44 9 9 2 (⁵)	475 105 1 47 28 11	4,403 1,183 2,199 167 64	70 28 31 11 1	12 5 5 2 (⁵)	1,796 453 594 102 40	78,975 29,414 68,488 29,679 39,457	1, 344 308 419 64 27	22,593 8,008 18,512 6,474 9,292	71 19 21 6 5	850 323 469 165 1,145	468 138 162 31 8	5,392 1,508 2, 998 645 433
27	Nontaxable returns, total	-	327,937	11,174	3,983,880	197,493	(3)	(3)	84,088	23,929	302, 391	9,950	4,007,195	207,499	48, 343	12,699
28	No adjusted gross income	-	13,072	607	18,682	4,036	(3)	(3)	14,220	4,720	11,559	542	23, 158	5,645	8,951	3,046
29 30 31 32 33	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	- - - -	101,867 106,459 67,170 21,376 7,923	2,415 2,994 2,642 1,143 488	2,816,330 544,385 300,012 156,055 63,067	97, 328 35, 550 23, 682 15, 944 6, 710			13, 237 11, 060 12, 571 8, 153 7, 226	2,541 1,269 2,790 1,977 1,138	97,765 99,948 61,503 18,150 6,297	2,296 2,779 2,384 963 371	2,818,647 545,015 301,594 158,320 67,698	98, 191 35, 972 24, 940 17, 003 7, 363	8,629 7,744 7,100 4,760 2,216	1,559 632 1,274 738 368
34 35 36 37 38	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	-	4,791 2,511 2,768	348 241 296	46,415 21,882 10,538 3,459 (3) 1,722	5,369 3,873 2,266 1,381 (3)	> (2)	(3)	7,469 2,882 3,749 3,521	1,775 577 1,529 5,613	3,404	224 391	50, 252 22, 675 11, 078 3, 918 (3) 3, 507	6,603 4,219 2,339 1,458 (3) 3,341	3,002	417 1,486

3,872,750 1,745,009 279,039

234 3,442 1,154

556,800 322,329 186,847

147,556 190,452 983,524

4,770,052 1,351,181 182,802

316,513 11,515,379 231,267 623,712 354,625 21,540

697, 040 70, 565 19, 035

204, 368 88, 541 53, 061

3,559,218 2,064,132 1,521,994 886,745 100,115 43,668 51, 281 13, 953 6, 884 14,963,065 1,847,837 131,588

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

Adjusted gross income less adjusted gross deficit.

Adjusted gross deficit.

Adjusted gross deficit.

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

Negative "Other sources."

Less than \$500.

INDIVIDUAL INCOME TAX RETURNS FOR 1959

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

			Adjusted	Salaries	Other i	ncome	Paramaki ama	Number of	Taxable	income
	Adjusted gross income classes	Number of returns	gross income	and wages	Number of	Amount	Exemptions	returns with no taxable	Number of returns	Amount
			(Thousand dollars)	(Thousand dollars)	returns	(Thousand dollers)	(Thousand dollars)	income	10000	(Thousand dollars)
+		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Grand total	18,301,586	54,010,227	53,946,914	915,378	63,313	25,612,678	5,181,595	13,119,991	25,912,286
	Paxable returns, total	13,119,991	47,824,292	47,772,724	779,372	51,568	17,129,656	-	13,119,991	25,912,286
	\$600 under \$1,000	873,044	725,612	724,092	31,002	1,520	523,826 1,650,283	-	873,044 2,412,121	129,178 1,531,672
	\$1,000 under \$2,000	2,412,121 2,394,787	3,535,890 5,992,858	3,531,831 5,987,144	73,337 88,004	4,059 5,714	2,451,722	_	2,394,787	2,942,071
	\$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	2,245,113 2,123,106	7,853,482 9,523,469	7,845,369 9,512,423	130,340 159,008	8,113 11,046	2,914,145 3,453,373	_	2,245,113 2,123,106	4,153,138 5,116,837
	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	1,275,397	6,968,116	6,960,727	106,005	7,389	2,405,720 1,710,886	-	1,275,397 825,375	3,866,146 3,081,423
	\$6,000 under \$7,000	825,375 489,358	5,323,860 3,652,482	5,318,032 3,648,466	81,004 53,003	5,828 4,016	1,034,052] -	489,358	2,253,489
	\$8,000 under \$9,000	309,015	2,615,021	2,612,704	34,668	2,317	636,432	-	309,015 172,675	1,717,322
l		172,675	1,633,502	1,631,936	23,001	1,566	349,217	£ 101 505		1,1,2,0,10
1	Nontaxable returns, total	5,181,595	6,185,935	6,174,190	136,006	11,745	8,483,022	5,181,595	-	
l	Under \$600\$600 under \$1,000	2,453,123 610,031	770,189 451,002	766,631 449,095	52,336 23,668	3,558 1,907	1,739,687 768,638	2,453,123 610,031	_	-
	\$1.000 under \$2.000	993,050	1,437,555	1,434,387	32,001	3,168	1,988,699	993,050 583,696	-	-
	\$2,000 under \$3,000	583,696 366,685	1,447,383 1,256,023	1,446,143	10,334 12,667	1,240 1,277	1,756,488 1,364,868	366,685	-	_
	\$3,000 under \$4,000. \$4,000 under \$5,000.	129,007	571,125	570,675	3,667	450	605,830	129,007	-	-
	\$5,000 under \$6,000	40,669	217,967	217,885	ן '		223,411 31,001	40,669 4,667	-	<u>-</u>
l	\$7,000 under \$7,000\$7,000 under \$8,000	5,334	34,691	34,628	}· (1)	(¹)	(1)	(1)	-	-
l	\$,000 under \$7,000. \$7,000 under \$8,000. \$5,000 under \$9,000. \$9,000 under \$10,000.] ,,,,,,	34,031	21,020	J		l :		_	_
	Returns under \$5,000		33,564,588 20,445,639	33,522,536 20,424,378	616,364 299,014	42,052 21,261	19,217,559 6,395,119	5,135,592 46,003	10,048,171 3,071,820	13,872,896 12,039,390
Ť				Tex wi	L		Toy due at	time of filing	Overpaymen	t (refund)
				I TEX WI	· · · · · · · · · · · · · · · · · · ·	ith excess	Tax ade at	1	S. S. P. J.	1
1				i			l .	ľ		1
П	Adjusted gross income classes	Income tax	Number of	Total amount	social se	curity tax	Number of	Amount	Number of	Amount
	Adjusted gross income classes	Income tax	Number of returns	Total amount	Number of	Amount of excess	Number of returns		Number of returns	
	Adjusted gross income classes	(Thousand		(Thousand		Amount of excess (Thousand		Amount (Thousand dollars)		Amount (Thousand
	Adjusted gross income classes	(Thousand dollars)	returns		Number of	Amount of excess		(Thousand		(Thousand
		(Thousand dollars)	returns (11)	(Thousand dollars)	Number of returns	Amount of excess (Thousand dollars)	returns (15)	(Thousand dollars)	returns	(Thousand dollars)
1	Grand total.	(Thousand dollars) (10) 5,279,994	(11) 17,606,549	(Thousand dollars) (12) 6,008,057	Number of returns	Amount of excess (Thousand dollars)	returns	(Thousand dollars)	returns (17)	(Thousand dollars)
2	Grand total	(Thousand dollars) (10) 5,279,994 5,279,994	(11) 17,606,549 12,986,983	(Thousand dollars) (12) 6,008,057 5,748,316	Number of returns (13) 234,010	Amount of excess (Thousand dollars) (14)	(15) 4,512,559 4,512,559	(Thousand dollars) (16) 163,007	(17)	(Thousand dollars) (18) 891,070
	Grand total	(Thousand dollars) (10) 5,279,994 5,279,994	(11) 17,606,549 12,986,983 844,042 2,360,452	(Thousand dollars) (12) 6,008,057 5,748,316 79,910 397,703	Number of returns (13) 234,010 231,344	Amount of excess (Thousand dollars) (14) 5,029 5,002	(15) 4,512,559 4,512,559 59,003 444,689	(Thousand dollars) (16) 163,007 163,007 1,061 12,402	(17) 13,129,656 8,518,424 812,041 1,941,430	(Thousand dollars) (18) 891,070 631,329 55,030 103,787
	Grand total	(Thousand dollars) (10) 5,279,994 5,279,994	(11) 17,606,549 12,986,983 844,042 2,360,452 2,366,452	(Thousand dollars) (12) 6,008,057 5,748,316 79,910 397,703 675,359	Number of returns (13) 234,010	Amount of excess (Thousand dollars) (14)	(15) 4,512,559 4,512,559 59,003 444,689 588,363	(Thousand dollars) (16) 163,007 163,007 1,061 12,402 16,590	(17) 13,129,656 8,518,424 812,041 1,941,430 1,777,422	(Thousand dollars) (18) 891,070 631,329 55,030 103,787 104,237
	Grand total	(Thousand dollars) (10) 5,279,994 5,279,994	(11) 17,606,549 12,986,983 844,042 2,360,452	(Thousand dollars) (12) 6,008,057 5,748,316 79,910 397,703	Number of returns (13) 234,010 231,344	Amount of excess (Thousand dollars) (14) 5,029 5,002	(15) 4,512,559 4,512,559 59,003 444,689	(Thousand dollars) (16) 163,007 163,007 1,061 12,402 16,590	(17) 13,129,656 8,518,424 812,041 1,941,430	(Thousand dollars) (18) 891,070 631,329 55,030 103,787
	Grand total	(Thousand dollars) (10) 5,279,994 5,279,994 25,941 306,318 587,712 841,462 1,044,615	(11) 17,606,549 12,986,983 844,042 2,360,452 2,366,452 2,228,445 2,118,772 1,273,397	(Thousand dollars) (12) 6,008,057 5,748,316 79,910 397,703 675,359 911,194 1,114,281 836,082	Number of returns (13) 234,010 231,344 (1) 12,667 81,004	Amount of excess (Thousand dollars) (14) 5,029 5,002 (1) 27 903	(15) 4,512,559 4,512,559 59,003 444,689 588,363 1,026,718 1,000,383	(Thousand dollars) (16) 163,007 163,007 1,061 12,402 16,590 25,614 34,029 23,452	(17) 13,129,656 8,518,424 812,041 1,941,430 1,777,422 1,205,393 1,113,722 732,370	(Thousand dollars) (18) 891,070 631,329 55,030 103,787 104,237 95,346 103,695
	Grand total	(Thousand dollars) (10) 5,279,994 5,279,994 25,941 306,318 587,712 841,462 1,044,615	(11) 17,606,549 12,986,983 844,042 2,360,452 2,286,445 2,118,772 1,273,397 824,708	(Thousand dollars) (12) 6,008,057 5,748,316 79,910 397,703 675,359 911,194 1,114,281 836,082 663,022	Number of returns (13) 234,010 231,344 (1) 12,667 81,004 60,670	Amount of excess (Thousand dollers) (14) 5,029 5,002 (1) 27 903 1,363	(15) 4,512,559 4,512,559 59,003 44,4689 588,363 1,026,718 1,000,383 536,360 349,351	(Thousand dollars) (16) 163,007 163,007 1,061 12,402 16,590 25,614 34,029 23,452 17,966	(17) 13,129,656 8,518,424 812,041 1,941,430 1,777,422 1,205,393 1,113,722 732,370 473,690	(Thousand dollars) (18) 891,070 631,329 55,030 103,787 104,237 95,346 103,695 70,044 50,043
	Grand total. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$5,000 under \$8,000. \$5,000 under \$8,000.	(Thousand dollars) (10) 5,279,994 25,941 306,318 587,712 841,462 1,044,615 789,490 630,945 463,475 356,051	(11) 17,606,549 12,986,983 844,042 2,360,452 2,288,445 2,118,7772 1,273,397 824,708 489,358 308,682	(Thousand dollars) (12) 6,008,057 5,748,316 79,910 397,703 675,359 911,194 1,114,281 836,082 477,950 359,546	Number of returns (13) 234,010 231,344 (1) 12,667 81,004 60,670 39,002 22,334	Amount of excess (Thousand dollars) (14) 5,029 5,002 (1) 27 903 1,363 1,273 956	(15) 4,512,559 4,512,559 5,003 4,44,689 588,363 1,026,718 1,000,383 536,360 349,351 235,345 171,342	(Thousand dollars) (16) 163,007 163,007 1,061 12,402 16,590 25,614 34,029 23,452 17,966 13,129 10,787	(17) 13,129,656 8,518,424 812,041 1,941,430 1,777,422 1,205,393 1,113,722 732,370 473,690 233,346 137,340	(Thousand dollars) (18) 891,070 631,329 55,030 103,787 104,237 95,346 103,695 70,044 50,043 27,604
	Grand total \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$4,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$5,000 under \$8,000. \$5,000 under \$9,000. \$9,000 under \$9,000. \$9,000 under \$9,000.	(Thousand dollars) (10) 5,279,994 5,279,994 25,941 306,318 587,712 841,462 1,044,615 789,490 630,945 463,475 356,051 233,985	(11) 17,606,549 12,986,983 844,042 2,366,452 2,28,445 2,118,772 1,273,397 824,708 489,358 308,682 172,675	(Thousand dollars) (12) 6,008,057 5,748,316 79,910 397,703 675,359 911,194 1,114,281 836,082 663,022 477,950 359,546 233,269	Number of returns (13) 234,010 231,344 (1) 12,667 81,004 60,670 39,002 22,334 13,334	Amount of excess (Thousand dollars) (14) 5,029 5,002 (1) 27 903 1,363 1,273 956 420	(15) 4,512,559 4,512,559 59,003 444,689 588,363 1,026,718 1,000,383 536,360 349,331 235,345 171,342 101,005	(Thousand dollars) (16) 163,007 163,007 1,061 12,402 16,590 25,614 34,029 23,452 17,966 13,129 10,787 7,977	(17) 13,129,656 8,518,424 812,041 1,941,430 1,777,422 1,205,393 1,113,722 732,370 473,690 253,346 137,340 71,670	(Thousand dollars) (18) 891,070 631,329 55,030 103,787 104,237 95,346 103,695 70,044 50,043 27,604 14,282 7,261
	Grand total. Taxable returns, total. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$7,000. \$5,000 under \$7,000. \$5,000 under \$9,000. \$9,000 under \$9,000. Nontaxable returns, total.	(Thousand dollers) (10) 5,279,994 5,279,994 25,941 306,318 587,712 841,462 1,044,615 789,490 630,945 463,475 356,051 233,985	(11) 17,606,549 12,986,983 844,042 2,360,452 2,366,452 2,228,445 2,118,772 1,273,397 824,708 489,358 308,682 172,675 4,619,566	(Thousand dollars) (12) 6,008,057 5,748,316 79,910 397,703 675,359 911,194 1,114,281 836,082 633,022 477,950 359,546 233,269 259,741	Number of returns (13) 234,010 231,344 (1) 12,667 81,004 60,670 39,002 22,334	Amount of excess (Thousand dollars) (14) 5,029 5,002 (1) 27 903 1,363 1,273 956	(15) 4,512,559 4,512,559 5,003 4,44,689 588,363 1,026,718 1,000,383 536,360 349,351 235,345 171,342	(Thousand dollars) (16) 163,007 163,007 1,061 12,402 16,590 25,614 34,029 23,452 17,966 13,129 10,787 7,977	(17) 13,129,656 8,518,424 812,041 1,941,430 1,777,430 1,113,722 732,370 473,690 253,346 137,340 71,670 4,611,232	(Thousand dollars) (18) 891,070 631,329 55,030 103,787 104,237 95,346 103,695 70,044 50,043 27,604 14,282 7,261 259,741
	Grand total. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$7,000. \$5,000 under \$8,000. \$9,000 under \$8,000. \$9,000 under \$1,000. \$1,000 under \$1,000. \$1,000 under \$1,000. \$1,000 under \$1,000.	(Thousand dollars) (10) 5,279,994 5,279,994 25,941 306,318 587,712 841,462 1,044,615 789,490 630,945,463,475 336,031 233,985	(11) 17,606,549 12,986,983 844,042 2,360,452 2,286,452 2,218,772 1,273,397 824,708 489,358 308,682 172,675 4,619,566 2,389,453	(Thousand dollars) (12) 6,008,057 5,748,316 79,910 397,703 675,359 911,194 1,114,281 836,082 647,7950 259,546 233,269 259,741	Number of returns (13) 234,010 231,344 (1) 12,667 81,004 60,670 39,002 22,334 13,334	Amount of excess (Thousand dollars) (14) 5,029 5,002 (1) 27 903 1,363 1,273 956 420	(15) 4,512,559 4,512,559 59,003 444,689 588,363 1,026,718 1,000,383 536,360 349,331 235,345 171,342 101,005	(Thousand dollars) (16) 163,007 163,007 1,061 12,402 16,590 25,614 34,029 23,452 17,966 13,129 10,787 7,977	(17) 13,129,656 8,518,424 812,041 1,941,430 1,777,422 1,205,393 1,113,722 732,370 473,690 253,346 137,340 71,670 4,611,232	(Thousand dollars) (18) 891,070 631,329 55,030 103,787 104,237 95,346 103,695 70,044 50,043 27,604 14,282 7,261 259,741
	Grand total. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$9,000 under \$1,000. Wontaxable returns, total. Under \$600. \$600 under \$1,000. \$1,000 under \$1,000.	(Thousand dollars) (10) 5,279,994 25,941 306,318 587,712 841,462 1,044,615 789,490 630,945 463,475 356,051 233,985	(11) 17,606,549 12,986,983 844,042 2,360,452 2,28,445 2,118,772 1,273,397 824,708 489,358 308,682 172,675 4,619,566 2,389,453 531,027 803,374	(Thousand dollars) (12) 6,008,057 5,748,316 79,910 397,703 675,359 911,194 1,114,281 836,082 643,022 477,950 359,546 233,269 259,741 79,177 31,320 64,329	Number of returns (13) 234,010 231,344 (1) 12,667 81,004 60,670 39,002 22,334 13,334	Amount of excess (Thousand dollars) (14) 5,029 5,002 (1) 27 903 1,363 1,273 956 420	(15) 4,512,559 4,512,559 59,003 444,689 588,363 1,026,718 1,000,383 536,360 349,331 235,345 171,342 101,005	(Thousand dollars) (16) 163,007 1,061 12,402 16,590 25,614 34,029 23,452 17,966 13,129 10,787 7,977	(17) 13,129,656 8,518,424 812,041 1,941,430 1,777,422 1,205,393 1,113,722 732,370 473,690 253,346 137,340 71,670 4,611,232 2,388,119 530,360 800,373	(Thousand dollars) (18) 891,070 631,329 55,030 103,787 104,227 95,346 103,695 70,044 50,043 27,604 14,282 7,261 259,741 79,177 31,320 64,329
	Grand total. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$9,000 under \$1,000. Wontaxable returns, total. Under \$600. \$600 under \$1,000. \$1,000 under \$1,000.	(Thousand dollars) (10) 5,279,994 25,941 306,318 587,712 841,462 1,044,615 789,490 630,945 463,475 356,051 233,985	(11) 17,606,549 12,986,983 844,042 2,360,452 2,286,445 2,118,772 1,273,397 824,703 489,358 308,682 172,675 4,619,566 2,389,453 531,027 803,374 452,689	(Thousand dollars) (12) 6,008,057 5,748,316 79,910 397,703 675,359 911,194 1,114,281 836,082 663,022 477,950 259,741 79,177 31,320 64,329 39,417	Number of returns (13) 234,010 231,344 (1) 12,667 81,004 60,670 39,002 22,334 13,334	Amount of excess (Thousand dollars) (14) 5,029 5,002 (1) 27 903 1,363 1,273 956 420	(15) 4,512,559 4,512,559 59,003 444,689 588,363 1,026,718 1,000,383 536,360 349,351 235,345 171,342 101,005	(Thousand dollars) (16) 163,007 163,007 1,061 12,402 16,590 25,614 34,029 23,452 17,966 13,129 10,787 7,977	(17) 13,129,656 8,518,424 812,041 1,941,430 1,777,422 1,205,393 1,113,722 732,370 473,690 253,346 137,340 71,670 4,611,232 2,388,119 530,360 800,373 451,023	(Thousand dollars) (18) 891,070 631,329 55,030 103,787 104,227 95,346 103,695 70,044 50,043 27,604 14,282 7,261 259,741 79,177 31,320 64,329 39,417
	Grand total. Taxable returns, total. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$6,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. Nontaxable returns, total. Under \$600. \$600 under \$1,000.	(Thousand dollars) (10) 5,279,994 25,941 306,318 587,712 841,462 1,044,615 789,490 630,945 463,475 356,051 233,985	(11) 17,606,549 12,986,983 844,042 2,360,452 2,28,445 2,118,772 1,273,397 824,708 489,358 308,682 172,675 4,619,566 2,389,453 531,027 803,374	(Thousand dollars) (12) 6,008,057 5,748,316 79,910 397,703 675,359 911,194 1,114,281 836,082 643,022 477,950 359,546 233,269 259,741 79,177 31,320 64,329	Number of returns (13) 234,010 231,344 (1) 12,667 81,004 60,670 39,002 22,334 13,334 (1)	Amount of excess (Thousand dollars) (14) 5,029 5,002 (1) 27 903 1,363 1,273 956 420 (1)	(15) 4,512,559 4,512,559 59,003 444,689 588,363 1,026,718 1,000,383 536,360 349,351 235,345 171,342 101,005	(Thousand dollars) (16) 163,007 1,061 12,402 16,590 25,614 34,029 23,452 17,966 13,129 10,787 7,977	(17) 13,129,656 8,518,424 812,041 1,941,430 1,777,422 1,205,393 1,113,722 732,370 473,690 253,346 137,340 71,670 4,611,232 2,388,119 530,360 800,373	(Thousand dollars) (18) 891,070 631,329 55,030 103,787 104,227 95,346 103,695 70,044 50,043 27,604 14,282 7,261 259,741 79,177 31,320 64,329
	Grand total. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$8,000. \$5,000 under \$8,000. \$7,000 under \$8,000. \$9,000 under \$10,000. Nontaxable returns, total. Under \$600. \$600 under \$1,000. \$1,000 under \$3,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$3,000 under \$3,000. \$3,000 under \$4,000. \$5,000 under \$4,000.	(Thousand dollars) (10) 5,279,994 5,279,994 25,941 306,318 587,712 841,462 1,044,615 789,490 630,945 463,475 356,051 233,985	(11) 17,606,549 12,986,983 844,042 2,360,452 2,286,452 2,218,475 2,118,772 1,273,397 824,708 489,358 308,682 172,675 4,619,566 2,389,453 531,027 803,374 452,689 244,681 107,339	(Thousand dollars) (12) 6,008,057 5,748,316 79,910 397,703 675,359 911,194 1,114,281 836,082 477,950 239,546 233,269 259,741 79,177 31,320 64,329 39,417 29,214 11,284 3,936	Number of returns (13) 234,010 231,344 (1) 12,667 81,004 60,670 39,002 22,334 13,334	Amount of excess (Thousand dollars) (14) 5,029 5,002 (1) 27 903 1,363 1,273 956 420	(15) 4,512,559 4,512,559 59,003 444,689 588,363 1,026,718 1,000,383 536,360 349,351 235,345 171,342 101,005	(Thousand dollars) (16) 163,007 1,061 12,402 16,590 23,452 17,966 13,129 10,787 7,977	(17) 13,129,656 8,518,424 812,041 1,941,430 1,777,422 1,205,393 1,113,722 732,370 473,690 253,346 137,340 71,670 4,611,232 2,388,119 530,360 800,373 451,023 293,682 106,672 36,002	(Thousand dollars) (18) 891,070 631,329 55,030 103,787 104,227 75,346 103,695 70,044 50,043 27,604 14,282 7,261 259,741 79,177 31,320 64,329 39,417 29,214 11,284 3,936
	Grand total. Taxable returns, total. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. Nontaxable returns, total. Under \$600. \$1,000 under \$1,000. \$1,000 under \$2,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$6,000.	(Thousand dollers) (10) 5,279,994 25,941 306,318 587,772 841,462 1,044,615 789,490 630,945 463,475 356,051	(11) 17,606,549 12,986,983 844,042 2,360,452 2,286,452 2,218,475 2,118,772 1,273,397 824,708 489,358 308,682 172,675 4,619,566 2,389,453 531,027 803,374 452,689 244,681 107,339	(Thousand dollars) (12) 6,008,057 5,748,316 79,910 397,703 675,359 911,194 1,114,281 836,082 477,950 239,546 233,269 259,741 79,177 31,320 64,329 39,417 29,214 11,284 3,936 712	Number of returns (13) 234,010 231,344 (1) 12,667 81,004 60,670 39,002 22,334 13,334 (1)	Amount of excess (Thousand dollars) (14) 5,029 5,002 (1) 27 903 1,363 1,273 956 420 (1)	(15) 4,512,559 4,512,559 5,903 4,44,689 588,363 1,026,718 1,000,383 536,360 349,351 235,345 171,342 101,005	(Thousand dollars) (16) 163,007 163,007 1,061 12,402 16,590 25,614 34,029 23,452 17,966 13,129 10,787 7,977	(17) 13,129,656 8,518,424 812,041 1,941,430 1,777,422 1,205,393 1,113,722 732,370 473,690 253,346 137,340 71,670 4,611,232 2,388,119 530,360 800,373 451,023 293,682 106,672 36,002	(Thousand dollars) (18) 891,070 631,329 55,030 103,787 104,237 95,346 103,695 70,044 50,043 27,604 14,282 7,261 259,741 79,177 31,320 64,329 39,417 29,214 11,284
	Grand total. Taxable returns, total. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$7,000. \$5,000 under \$8,000. \$7,000 under \$8,000. \$7,000 under \$1,000. \$7,000 under \$1,000. Wontaxable returns, total. Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000.	(Thousand dollers) (10) 5,279,994 25,941 306,318 587,712 841,462 1,044,615 789,490 630,945 463,475 356,051	(11) 17,606,549 12,986,983 844,042 2,360,452 2,366,452 2,228,445 2,118,772 1,273,397 4,619,566 2,389,453 531,027 803,374 452,689 294,681 107,339 36,002 4,334 (1)	(Thousand dollars) (12) 6,008,057 5,748,316 79,910 397,703 675,359 911,194 1,114,281 836,082 477,950 239,546 233,269 259,741 79,177 31,320 64,329 39,417 29,214 11,284 3,936	Number of returns (13) 234,010 231,344 (1) 12,667 81,004 60,670 39,002 22,334 13,334 (1)	Amount of excess (Thousand dollars) (14) 5,029 5,002 (1) 27 903 1,363 1,273 956 420 (1)	(15) 4,512,559 4,512,559 59,003 444,689 588,363 1,026,718 1,000,383 536,360 349,351 235,345 171,342 101,005	(Thousand dollars) (16) 163,007 1,061 12,402 16,590 25,614 34,029 23,452 17,666 13,129 10,787 7,977	(17) 13,129,656 8,518,424 812,041 1,941,430 1,777,422 1,205,393 1,113,722 732,370 0,253,346 137,340 2,388,119 530,360 800,373 4,51,023 2,388,119 530,360 800,373 4,51,023 2,388,119 530,667	(Thousand dollars) (18) 891,070 631,329 55,030 103,787 104,227 75,346 103,695 70,044 50,043 27,604 14,282 7,261 259,741 79,177 31,320 64,329 39,417 29,214 11,284 3,936
	Grand total. Taxable returns, total. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. Nontaxable returns, total. Under \$600. \$1,000 under \$1,000. \$1,000 under \$2,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$6,000.	(Thousand dollers) (10) 5,279,994 25,941 306,318 587,712 841,462 1,044,615 789,490 630,945 463,475 356,051	(11) 17,606,549 12,986,983 844,042 2,360,452 2,286,445 2,118,772 1,273,397 824,708 489,358 308,682 172,675 4,619,566 2,389,453 531,027 803,374 452,689 244,681 107,339 36,002 4,334 (1)	(Thousand dollars) (12) 6,008,057 5,748,316 79,910 397,703 675,359 911,194 1,114,281 836,082 477,950 359,546 233,269 259,741 79,177 31,320 64,329 39,417 29,214 11,284 3,936 712 (1)	Number of returns (13) 234,010 231,344 (1) 12,667 81,004 60,670 39,002 22,334 13,334 (1)	Amount of excess (Thousand dollars) (14) 5,029 5,002 (1) 27 903 1,363 1,273 956 420 (1)	(15) 4,512,559 4,512,559 59,003 444,689 588,363 1,026,718 1,000,383 536,360 349,351 235,345 171,342 101,005	(Thousand dollars) (16) 163,007 163,007 1,061 12,402 16,590 25,614 34,029 23,452 17,966 13,129 10,787 7,977	(17) 13,129,656 8,518,424 812,041 1,941,430 1,777,422 1,205,393 1,113,722 732,370 473,690 253,346 137,340 71,670 4,611,232 2,388,119 530,360 800,373 451,023 293,682 106,672 36,002 4,334 (1)	(Thousand dollars) (18) 891,070 631,329 55,030 103,787 104,237 95,346 103,695 70,044 50,043 27,604 14,282 7,261 259,741 79,177 31,320 64,329 39,417 29,214 11,284

Table 6 FORM 1040W RETURNS INCOME	, EXEMPTIONS,	TAXABLE INCOME	AND TAX ITEMS,	BY ADJUSTED	GROSS INCOME CLASSE	S
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			Return	s with excl	udeble	Adjusted	Salaries			ns with di	vidends re	ceived		Interest	received			th itemized	
	Adjusted gross income classes	Number of returns	Number of returns	Excludable sick pay	Salaries and wages (net)	gross income	and wages (net)	foreign d rese	ividends	Dividend from inco	ross	Divide adjuste inc	d gross	Number of	Amount	Other sources (negative)	Number of	Total deductions	Exemptions
				(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	returns	(Thousand	(Thousand	returns	(Thousand	(Thousand
	İ	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	Grand total	8,150,137	426,269	154,452	2,482,284	43,030,738	42,990,034	262,633	18,523	197,004	8,270	145,026	10,253	591,684	30,522	(1)	5,283,569	5,978,697	15,522,071
2	Taxable returns, total	7,270,684	400,273	132,270	2,412,661	41,441,162	41,403,533	251,968	17,275	190,338	7,939	137,027	9,336	568,287	28,374	(1)	5,068,582	5,757,717	13,821,336
3 4 5 6	\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	103,379 169,012 190,762 254,609	(1) 4,666 4,332 6,665	(1) 1,182 2,066 2,117	(1) 6,183 7,433 15,277	\$5,759 212,511 333,037 573,766	85,605 211,734 332,266 573,015	9998	958	9,666	404	6,332	746	(1) 5,999 9,665 10,331	(1) 410 636 505		15,996 57,780 84,648 123,099	3,012 18,286 38,047 63,481	62,027 110,405 142,451 252,281
7 8 9 10	\$2,500 under \$3,000. \$3,000 under \$3,500, \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	293,773 349,094 417,776 509,576 533,678	13,330 18,996 23,661 29,993 32,153	5,752 7,347 8,280 10,141 11,557	36,501 61,313 88,593 128,230 152,885	808,221 1,134,574 1,567,171 2,166,336 2,537,345	806,517 1,133,210 1,565,689 2,164,027 2,535,483	5,665 3,999 7,332 16,330 13,997	1,144 368 494 1,218 733	5,665 11,664 9,998	223 487 362	3,999 3,333 5,665 10,664 8,998	1,041 279 271 731 371	10,998 17,330 22,662 28,660 32,786	659 1,077 1,202 1,561 1,637		164,032 209,322 270,043 344,544 386,063	97,029 142,406 213,152 302,018 367,923	326,893 463,683 629,603 836,827 1,001,785
12 13 14 15 16	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,284,288 1,140,920 829,203 537,365 334,190	81,510 63,653 46,426 28,120 25,166	25,500 20,552 15,014 9,243 7,495	449,089 410,645 346,491 236,699 238,554	7,070,799 7,399,035 6,197,191 4,547,978 3,156,040	7,065,281 7,393,007 6,191,345 4,544,575 3,153,961	34,693 42,692 37,727 29,453 23,029	2,085 2,566 2,838 I,502 1,385	24,029 29,361 29,694 23,454 20,030	1,027 1,303 1,111 881 867	21,995 26,362 15,732 11,997 8,665	1,058 1,263 1,727 621 518	82,648 99,472 88,716 61,480 39,128	4,420 4,724 4,079 2,757 1,712	(1)	939,806 890,368 660,265 429,081 268,503	1,006,111 1,111,260 882,189 646,934 442,702	2,708,486 2,592,049 1,929,649 1,272,650 760,577
17 18 19 20 21 22	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 or more.	312,032 8,836 1,736 } (1)	19,183 582 470 (¹)	4,858 174 71 (¹)	213,065 9,620 10,019 (1)	3,452,281 147,033 37,508 (1)	3,448,936 146,848 37,466 (1)	28,205 1,437 411	1,850 98 36	25,031 1,335 411	1,185 66 23	{} 753	665 45	53,033 3,379	2,658 191		216,229 6,954 1,428 }(1)	398,199 18,345 4,948 (¹)	706,313 19,939 4,424 (¹)
23	Nontaxable returns, total	879,453	25,996	22,182	69,623	1,589,576	1,586,501	10,665	1,248	6,666	331	7,999	917	23,397	2,148	(1)	214,987	220,980	1,700,735
4	No adjusted gross income	(¹)	(¹)	(1)	-	-	-	_	-	_			_				214,707	220,980	(°)
5 6 7 8 9	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	261,241 103,285 105,831 79,316 67,319	24,663	23. 264	(0.600	83,363 81,298 131,279 138,229 152,090	82,572 80,930 130,412 137,899 152,000										(1) 21,995 19,996 16,330 24,661	(1) 8,243 9,827 11,227 18,402	189,409 116,159 170,680 157,765 167,363
1 2 3 4 5	\$2,500 under \$3,500. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	68,771 51,655 46,024 30,728 24,454 39,496		21,264	co,ca	188,075 167,719 172,398 130,499 114,817 229,809	187,966 167,648 172,264 130,398 114,778 229,634	10,602	1,248	6,666	331	7,999	917	23,397	2,148	(1)	25,328 20,329 18,663 18,398 16,456 31,498	24,260 20,966 21,029 22,807 22,641 61,220	188,332 156,166 159,088 115,580 98,432 180,161
7	Returns under \$5,000	3,661,616 4,164,958 323,563	158,792 247,208 20,269	70,425 78,919 5,108	553,957 1,694,610 233,717	10,778,487 28,595,220 3,657,031	10,764,413 28,572,245 3,653,376	64,986 167,594 30,053	6,163 10,376 1,984	43,659 126,568 26,777	1,807 5,189 1,274	46,990 84,751 13,285	4,356 5,187 710	162,128 372,777 56,779	9,807 17,793 2,922	(1) (1) (1)	1,839,016 3,219,017 225,536	1,405,114 4,146,115 427,468	5,346,529 9,442,172 733,370

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 6FORM 1040W RETURNS - INCOME, EXEMPTIONS, TAXABLE INCOME	. AND TAX ITEMS.	BY ADJUSTED	GROSS INCOME	CLASSES — Continued
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$\overline{\Box}$			Taxable	income			dit for			Tax wit			Payments	on 1959	Tax due at			Overpe	yment		
	Adjusted gross income classes	Number of returns with no	Number of	Amount	Income tax before credits	Number	Amount	Income tax after credits	Number of	Amount	Returns w	th excess	Number	Amount	Number of	Amount	Refu	ınd		on 1960 x	
		taxable income	returns	(Thousend	(Thousand	of returns	(Thousand	(Thousand	returns	(Thousand	Number of returns	Amount (Thousand dollars)	of returns	(Thousand	returns	(Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
ŀ		(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	34)	(35)	(36)	(37)]
1	Grand total	879,453	7,270,684	20,786,768	4,242,009	25,947	139	4,241,870	7,949,234	5,007,134	593,407	14,106	27,512	4,653	1,325,734	84,484	6,665,903	853,320	17,625	1,081	1
2	Taxable returns, total	-	7,270,684	20,786,768	4,242,009	25,947	139	4,241,870	7,201,519	4,934,093	585,616	13,978	26,180	4,629	1,325,734	84,484	5,919,556	780,308	16,959	1,028	2
3 4 5 6	\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	1 1	103,379 169,012 190,762 254,609	13,562 69,781 134,058 228,388	2,709 13,929 26,716 45,454	}	-	2,709 13,924 26,716 45,454	96,047 158,980 177,431 244,244	9,586 22,354 35,856 60,229	4,367	65			8,665 25,182 32,395 42,692	149 1,155 2,200 2,608	94,381 142,163 157,700 209,918	7,026 9,553 11,545 17,443			3 4 5 6
7 8 9 10 11	\$2,500 under \$3,000	11111	293,773 349,094 417,776 509,576 533,678	348,527 482,778 668,991 957,577 1,097,040	69,571 96,737 134,610 193,569 221,818			69,568 96,737 134,608 193,559 221,816	287,441 345,762 411,444 504,910 531,345	86,847 123,303 169,044 237,862 273,261		95	9,333	1,168	61,089 57,423 79,205 100,046 95,569	2,709 2,782 4,788 4,851 5,555	230,684 290,005 337,204 407,197 436,443	20,009 29,348 39,303 49,149 57,415		1,028	7 8 9 10 11
12 13 14 15 16	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	- - - -	1,284,288 1,140,920 829,203 537,365 334,190	3,167,142 3,533,782 3,259,357 2,537,011 1,890,605	640,031 715,029 661,086 519,291 390,679		139	640,023 715,001 661,080 519,250 390,672	1,281,955 1,139,587 828,536 536,912 334,190	772,038 849,760 756,662 583,908 425,989	105,114 66,157	1,863 3,479 3,000 2,028 1,519	4,033 4,332 } (¹)	379 553 (¹)	210,161 183,165 140,380 99,200 80,555	10,435 11,119 8,646 6,826 5,135	1,071,461 954,055 687,490 437,165 252,968	142,499 146,057 104,716 71,660 40,702			12 13 14 15 16
17 18 19 20 21 22	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$5,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	-	312,032 8,836 1,736 } (1)	2,251,904 106,863 27,827 (1)	475,615 24,680 6,966 (1)			475,588 24,680 6,966 }(1)	311,776 8,768 1,736 (1)	494,700 23,159 6,193 (1)	41,560 1,052 (1) (1)	1,831 81 (1) (1)	4,243 1,155 (1) (1)		103,414 5,389 992 (¹)	12,952 1,816 630 (1)	206,736 3,139 676 (1)	32,891 751 168 (1)			17 18 19 20 21 22
23	Nontaxable returns, total	879,453	-		-	-	_	-	747,715	73,041	7,791	128	(¹)	(1)	-	-	746,347	73,012	(¹)	(1)	23
24	No adjusted gross income	(¹)	_	_	_	-	_	_	(¹)	(¹)	_	-	_	-	-	-	(¹)	· (1)	-	-	24
25 26 27 28 29	Under \$600 \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	261,241 103,285 105,831 79,316 67,319	-	- - -	- - -	-	-	- - - -	248,210 78,957 77,837 60,987 53,655	8,387 5,731 7,240 6,123 6,611	- - - -	-	(1)	(1)	- - -	- - - -	248,176 78,290 77,837 60,987 53,988	8,392 5,720 7,251 6,123 6,611		(1)	25 26 27 28 29
30 31 32 33 34 35	\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	68,771 51,655 46,024 30,728 24,454 39,496		- - - -	- - - - -	- - - -		- - - -	53,774 44,324 40,692 27,396 22,788 38,095	7,153 6,980 6,210 4,848 3,689 9,582	7,791	128) {	- - -		- - - -	53,774 43,990 40,692 27,396 22,455 38,095	7,161 6,980 6,210 4,806 3,689 9,582			30 31 32 33 34 35
37	Returns under \$5,000	839,957 38,992 504	2,821,659 4,125,966 323,059	4,000,702 14,387,897 2,398,169	805,113 2,926,116 510,780	6,666 16,065 3,216	22 90 27	805,091 2,926,026 510,753	3,467,224 4,159,172 322,838	1,081,801 3,397,882 527,451		173 12,004 1,929	8,665 13,031 5,816	1,753	502,266 713,461 110,007	26,797 42,161 15,526	3,013,947 3,441,131 210,825	304,221 515,159 33,940		269 611 201	. 37

See text for "Description of Sample" and "Explanation of Classifications and Terms." 1 Sample variability is too large to warrant showing separately.

l		Number of	Ad.justed	lotai		Number of	Taxable	income	Income tax			Tax	eredit fo	r—			_	Self-emplo	yment t
	Adjusted gross income classes	returns with itemized	gross income	itemized deductions	Exemptions	returns with no	Number of	Amount	before credits	Dividends	received	Retireme	nt income	Foreign	tax paid	Other	Income tax after credits		
-		deductions	(Thousand	(Thousand dollars)	(Thousand dollars)	taxable income	returns	(Thousand	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	tax credits d (Thousand dollars)	(Thousand	Number of returns	Amount (Thouse
l		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	Grand total	22,510,245	167,412,586	32,017,337	44,353,159	1,631,254	20,878,991	92,053,449	23,283,707	2,167,342	257,971	421,453	62,591	89,818	24,448	4,367	22,934,330	2,605,348	315,07
	Taxable returns, total	20,761,374	162,442,8.1	29,649,460	40,817,178	_	20,761,374	91,976,173	23,267,485	2,106,117	256,437	310,394	49,939	88,548		4,366	22,934,330		285,7
	\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	55,314 222,346 377,496 547,666	48,883 281,850 666,314 1,240,526	10,240 74,455 166,337 302,649	33,188 136,510 306,711 539,359	-	55,314 222,346 377,496 547,666	5,455 70,885 193,266 398,518	1,068 14,082 38,452 79,492	2,952 13,060 24,966 35,475	13 85 291 556	3,296 10,259	- 124 678				1,055 13,996 38,036 78,258	8,945 23,496 58,596 76,636	28 97 3,19 5,24
	\$2,500 under \$3,000. \$3,000 under \$3,500. ,3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	754,590 909,941 1,083,545 1,301,865 1,421,287	2,081,207 2,960,118 4,065,307 5,533,914 6,755,869	477,028 664,830 879,561 1,180,356 1,397,671	865,419 1,205,764 1,633,735 2,186,510 2,668,444	-	754,590 909,941 1,083,545 1,301,865 1,421,287	738,760 1,089,524 1,552,011 2,167,048 2,689,754	147,435 217,799 311,956 436,974 542,498	39,469 53,421 63,690 66,723 60,125	719 1,213 1,541 1,707 1,716	16,713 19,997 22,898 20,700 19,934	1,486 2,324 3,128 3,239 2,359	2,290	297	(1)	145,230 214,223 307,051 431,904 537,122	103,951 117,797 141,944 149,188 154,171	8,26 11,04 14,96 17,31
	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	3,189,399 2,828,531 2,146,819 1,536,874 1,049,049	17,539,023 18,345,948 16,048,833 13,022,340 9,926,404	3,518,089 3,575,114 3,008,010 2,386,120 1,798,207	6,655,216 6,332,699 4,876,457 3,516,655 2,349,723	- - - -	3,189,399 2,828,531 2,146,819 1,536,874 1,049,049	7,365,718 8,438,135 8,164,366 7,119,565 5,778,474	1,485,608 1,703,792 1,657,967 1,458,385 1,196,736	128,301 146,063 132,955 110,962 98,930	4,124 4,597 4,824 4,338 3,882	31,269 27,527 24,787 17,021 10,513	5,237 4,908 4,271 3,399 1,977	2,504 1,876 2,835 2,497 2,089	398 253 377 114 84		1,475,848 1,694,032 1,648,448 1,450,531 1,190,761	286,987 214,137 150,792 116,619 90,168	36,64 27,47 20,27 16,84 13,05
	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	2,041,302 534,280 247,291 375,920 110,602	24,138,107 9,157,120 5,501,369 12,671,968 7,292,328	4,134,459 1,438,382 816,259 1,766,682 1,060,367	4,572,445 1,205,176 564,730 863,330 247,498	-	2,041,302 534,280 247,291 375,920 110,602	15,431,203 6,513,562 4,120,380 10,041,956 5,984,463	3,299,446 1,533,271 1,064,268 3,171,194 2,574,271	383,522 231,184 137,489 257,352 94,183	21,139 21,165 17,618 56,095 50,423	31,409 17,424 10,398 17,420 6,332	5,838 3,170 1,945 3,187 1,177	13,031 9,776 7,651 20,117 13,285	1,933 1,301 938 3,253 4,433	110 97 14 128 267	3,270,426 1,507,538 1,043,753 3,108,531 2,517,971	237,646 114,322 62,410 95,317 29,463	38,14 19,18 10,75 16,37
	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	17,119 4,431 4,730 713 264	2,039,346 756,710 1,349,468 475,445 544,414	348,014 145,157 281,268 100,130 120,075	36,469 9,414 9,797 1,439 490	-	17,119 4,431 4,730 713 264	1,654,863 602,139 1,058,403 373,876 423,849	856,907 334,942 631,824 231,457 277,661	15,613 4,203 4,527 692 260	20,688 8,834 16,966 5,947 7,956	1,418 444 515 87 33	286 83 99 17 7	3,401 1,190 1,513 253 106	2,716 1,526 3,150 620 620	195 11 520 1,013 1,921	833,022 324,488 611,089 223,860 267,157	4,611 1,045 1,041 114 44	77 17 17
N	Wontaxable returns, total	1,748,871	4,969,775	2,367,877	3,535,981	1,631,254	117,617	77,276	16,222	60,925	1,534	111,059	12,652	1,270	2,035	(1)		365,908	29,35
	Under \$600 \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,000	32,633 134,888 220,157 234,863 235,369	12,159 109,181 284,595 406,187 525,486	22,363 75,573 160,604 217,330 239,153	40,910 113,767 254,821 318,848 398,975	32,633 134,762 217,491 215,811 216,900	} (1) 19.052 18,469	(¹) 4,528 8,571	(1) 902 1,704	(¹) 9,87% 9,120	(1) 88 151	(1) 17,133 17,883	(1) (1) (1) (1) (1)] -	-	-		4,613 22,439 41,467 40,268 56,049	16: 66: 1,69: 2,56: 3,69:
	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000. \$5,000 or more.	225,053 192,463 135,650 106,086 76,602 155,107	621,079 624,077 504,909 450,064 362,885 1,069,153	257,325 256,210 212,623 168,094 138,263 620,339	455,538 448,812 347,606 320,464 254,783 581,457	200,695 174,703 121,018 98,403 72,393 146,445	24,358 17,760 14,632 7,683 4,209 8,662	15,463 12,463 10,074 5,845 4,050 15,498	3,077 2,483 2,008 1,164 807 3,925	13,619 8,456 6,454 4,251 2,711 5,314	294 257 265 106 80 277	23,692 16,634 14,172 7,557 4,209 7,446	2,783 2,226 1,743 1,046 727 1,626	1,270	2,035	(1)	-	52,105 43,355 32,358 22,859 18,133 25,962	4,208 4,181 3,424 2,749 2,456 3,553
R	deturns under \$5,000	8,267,814 10,898,713 3,343,718	27,534,610 75,757,301 64,120,675	6,900,665 14,672,679 10,443,993	12,530,164 24,295,395 7,527,600	1,484,809 140,295 6,150	6,783,005 10,758,418 3,337,568	8,966,999 36,877,705 46,208,745	1,802,053 7,504,877 13,976,777	415,492 621,868 1,129,682	9,098 22,000 226,873	217,410 117,944 86,099	25,364 21,334 15,893	7,009 12,260 70,549	711 1,838 21,899	(1) (1) 4,277	1,766,875 7,459,620 13,707.835	1,174,670 883,741 546,937	106,52 117,72 90,81

See text for "Description of Sample" and "Exp.anstion of Classifications and Terms."

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

Table 8.—PATTERNS OF INCOME RELATING TO FOUR SELECTED SOURCES, BY ADJUSTED GROSS INCOME CLASSES

[Selected sources: Salaries and wages, business or profession, partnership, and rents and royalties]

╗							 _		N	umber of re	turns wit	h								
İ						1	of the sele	ected sour	ces		2	of the sele	cted sour	ces		3	of the sel	ected sou	rces	
	Adjusted gross income classes	Salaries and	Business or	Partner-	Rents and	Salaries	Business	Partner-	Rents and	Salarie	s and wag	es and—	Busine professi	ess or ion and—	Partner- ship and	busir	and wages, ness or ion, and-	and ro	hip, rents yalties, nd—	All 4 of the selected
		wages	profession	ыпр	Toyardes	and wages	or profession	ehin	royalties	Business or profession	Partner- ship	Rents and royalties		Rents and royalties	rents and royalties	Partner- ship	Rents and royalties	Salaries and wages	Business or profession	sources
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
1	Grand total	52,850,938	8,609,710	1,947,748	5,718,991	45,226,421	3,521,518	654,282	866,572	3,199,908	600,355		153,001	901,870	159,295	108,702	601,871	149,273	75,702	47,138
2	Taxable returns, total	43,466,525	5,583,048	1,605,424	4,397,525	37,124,291	1,778,386	489,965	321,304	2,414,614	533,934	2,625,211	116,375	580,355	130,502	91,643	497,148	138,478	63,321	41,206
3 4 5 6	\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	1,243,883 1,957,134 1,858,057 2,221,140	70,250 142,095 223,110 294,992	14,592 23,387 32,750 46,710	26,678 61,283 106,469 139,120	1,209,602 1,885,756 1,726,747 2,021,382	45,911 83,551 117,307 132,424	8,387 14,822 16,695 24,057	7,950 19,583 24,904 27,057	17,285 40,333 67,636 109,625	4,566 4,152 7,711 12,055	11,169 24,245 43,873 60,006	(1) 1,765 2,774 4,035	5,415 13,294 23,718 31,037	2,270 2,515 3,521	504 1,261 1,329	2,900 9,665 15,786	3,470	4,286	4,526
7 8 9 10	\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500	2,487,657 2,604,392 2,809,373 3,080,582 3,094,048	336,990 362,668 376,557 383,494 379,852	43,858 58,509 68,802 72,426 80,141	215,914 245,919	2,240,645 2,303,664 2,450,804 2,676,966 2,665,337	141,924 129,328 129,489 115,807 113,209	25,835 26,954	24,991 25,355 16,455 18,890 16,124	133,411 157,447 174,122 190,015 187,125	11,857 17,451 22,642 23,370 26,415	78,236 95,138 126,144 149,569 171,550	3,903 5,364 5,674 4,699 5,954	34,451 41,593 33,902 34,691 34,178	2,143 3,554 5,926 5,287 6,081	1,765 3,019 3,428 4,945 4,665	28,190 30,311	2,891 3,545 4,145 5,656	1,254 1,765	
12 13 14 15 16	\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	5,854,425 4,777,251 3,485,581 2,457,275 1,621,101	661,304 508,828 385,050 280,141 205,428	155,060 136,445 110,631 89,665 71,007	558,417 514,759 424,109 303,087 227,234	4,989,750 4,000,928 2,867,009 2,022,647 1,310,985	164,337 112,993 84,704 68,135 48,259	27,397 22,938	25,763 17,983 16,853 11,205 11,961	343,024 272,137 202,606 135,949 94,728	57,807 55,134 48,730 36,163 26,255	214,409	11,642 8,137 5,793 5,271 5,548	60,088 42,106 34,568 27,979 21,646	11,870 9,699 7,830 6,202 5,663	8,311 8,150 5,936 7,039 4,069	46,212 31,240	8,876 11,909 9,714 7,524 8,023	3,558 2,224	2,771 2,934 1,673 2,304 1,628
17 18 19 20 21	\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000	2,832,826 524,782 200,730 266,159 72,019	497,801 189,538 96,228 145,549 35,944	234,818 115,879 69,380 123,695 45,764	166,166 80,546 133,497	2,155,189 331,968 111,232 122,513 25,725	140,685 64,622 31,340 45,266 8,183	28,297 18,710 28,628	24,774 12,175 5,537 9,546 2,991	20,805		25,712 39,281	16,072 9,688 5,829 10,376 3,011	62,858 30,343 17,239 24,772 5,579	20,135 12,039 6,983 12,256 5,236	14,122 7,223 4,288 8,140 2,602	19,068 9,618 15,627	25,438 13,040 8,348 16,338 7,161	4,495 9,388	7,837 4,593 2,614 6,289 2,993
22 23 24 25 26	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	11,327 2,983 3,132 498 170	205	7,221 1,999 2,214 337 134	2,149 363	3,655 844 814 102 27	115 123 18		734 185 237 41 10	191 27	1,878 518 558 88 25	533 487 81	284 90 74 8 6	601 127 139 19 12	805 218 227 27 15	550 120 143 26 8	181 191 34	1,315 445 515 88 37	102 120 21 11	551 184 233 52 24
27	Nontaxable returns, total	9,384,413	3,026,662	342,324	1,321,466	8,102,130	1,743,132	164,317	545,268	785,294	66,421	292,059	36,626	321,515	28,793	17,059	104,723	10,795	12,381	5,932
28	No adjusted gross income	105,669	354,998	51,945	94,504	6,359	219,358	21,198	19,540	63,466	6,395	9,086	7,991	42,033	3,916	4,346	11,830	2,125	1	L
29 30 31 32 33	Under \$600	3,311,859 1,091,267 1,160,607 930,129 719,999	443,983 522,242 371,452	44,967 33,503 46,850 36,610 32,282	203,980 267,454 183,470	963,607 956,733	309,327 186,747	19,916 24,146 19,494	104,251 130,865 72,384	77,477 124,563 118,549	8,808 5,265	35,488 49,723 46,692	3,026 3,485 4,791 4,910 3,524	61,772 45,223	2,810 2,880 4,314 3,009 3,893	1,513 1,765 (1)	17,754			3,870
34 35 36 37 38 39	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	634,945 520,969 338,479 223,777	205,127 150,080 90,253 44,739 35,407	13,074 9,805	66,236 38,848 23,974 18,290	271,538 183,424 109,374	60,083 32,962 16,911 13,113	9,797 2,314 3,858 3,683	18,459 7,423 4,160 3,117	64,662 39,873 20,390 14,982	6,457 4,613 3,553 (1)	22,829 14,728 12,502 7,779	Ų	13,610 7,926 3,278 2,648	2,522 1,549 2,673 1,227	1,541 1,639 2,503	8,321 6,180		504 504 378 252 630 654	
40 41 42	Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more		5,557,333	770,180 574,966	2,712,485	15,359,513	489,869	156,406	89,384	1,065,823	227,311	1,424,327	70,216 37,273 45,512	191,171	58,863 42,266 58,166	34,261	880,880 L	47,721	. 18,418	11,310

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 9.—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 o.' returns with income tax after credits	Adjusted gross income (Thousand dollars)	Taxable income (Thousand doilars)	Income tax after credits (Thousand dollars)	Average income tax	Effective tax rate— income tax after credit as percent of taxable income	s
	ATT TAVADED DEFINAC	(1)	(2)	(3)	(4)	(5)	(6)	1
1	ALL TAXABLE RETURNS Total			J				7
		47,496,913	287,775,346	166,385,053	38,645,299	814	23.2	1
2	\$600 under \$1,000 \$1,000 under \$1,500	1,341,.98	1,116,472	194,586	38,920	29	20.0	2
5	\$1,500 under \$2,000. \$2,000 under \$2,500.	2,129,'',71 2,093,''77	2,674,096 3,647,621	955,378 1,542,106	190,429 306,486	89 146	19.9 19.9	3
ز		2,494,1.70	5,603,123	2,337,578	461,710	185	19.8	5
6 7	\$2,500 under \$3,000	2,766,''60	7,626,054	3,376,072	668,214	242	19.8	6
8	\$3,000 under \$3,500. \$3,500 under \$4,000.		9,353,232 11,481,953	4,252,413	846,713	294	19.9	7
91	\$4,000 under \$4,500. \$4,500 under \$5,000.	3,324,(158	14,123,691	5,372,337 6,631,896	1,077,613 1,335,485	352 402	20.1 20.1	8 9
		- , ,	15,808,246	7,560,498	1,524,973	459	20.2	10
	\$5,000 under \$6,000.		34,117,177	16,684,611	3,371,068	542	20.2	111
		5,036,281 3,688,764	32,627,712 27,559,833	16,979,238 15,454,065	3,440,244 3,149,451	683	20.3	12
	\$9,000 under \$9,000. \$9,000 under \$10,000.	2,616,268	22,162,993	13,226,703	2,720,390	854 1,040	20.4 20.6	13
		1,747,657	16,544,491	10,389,591	2,157,614.	1,235	20.8	15
	\$10,000 under \$15,000. \$15,000 under \$20,000.	3,203,834	37,628,019	25,557,238	5,477,515	1,710	21.4	16
		706,164 301,431	12,073,580 6,698,056	8,927,811 5,155,939	2,094,829 1,322,695	2,966 4,388	23.5 25.7	17
20	\$25,000 under \$50,000. \$50,000 under \$100,000.	422,251 114,711	14,148,928	11,379,799	3,540,277	8,384	31.1	19
	\$100,000 under \$150,000.		7,549,453	6,229,490	2,627,092	22,902	42.2	20
		17,465 4,475	2,080,621 764,285	1,695,238	854,300	48,915	50.4	21
23	\$500,000 under \$500,000	4,776	1,361,923	609,591 1,070,737	328,449 617,667	73,396 129,327	53 .9 57.7	22
25	\$1,000,000 or more	717 255	478,154 545,633	376,573 425,065	225,399 267,766	314,364	59.9	24
-			545 , 055	425,005	207,700	1,010,438	63.0	25
	RETURNS WITH NORMAL TAX AND SURTAX							1
26	Total	47,386,617	278,545,857	158,726,306	35,102,010	741	22.1	26
27	\$600 under \$1,000	1,341,398	1,116,472	194,586	38,920	29	20.0	27
		2,129,771	2,674,096	955,378	190,429	89	19,9	28
30	\$1,500 under \$2,000. \$2,000 under \$2,500.	2,093,777 2,494,170	3,647,621 5,603,123	1,542,106 2,337,578	306,486 461,710	146 185	19.9 19.8	29 30
31	\$2,500 under \$3,000	2,766,750				107	17.0	
	\$3,500 under \$3,500. \$3,500 under \$4,000.	2,876,359	7,626,054 9,353,232	3,376,072 4,252,413	668,214 846,713	242 i 294	19.8	31 32
34+	354.UXI Under 354.7XI	3,062,895 3,324,058	11,481,953	5,372,837	613,077	352	19.9 20.1	33
35	\$4,500 under \$5,000	3,325,929	14,123,691 15,808,246	6,631,896 7,560,498	1,335,485 1,524,973	402 459	20.1 20.2	34 35
36	\$5,000 under \$6,000	6,216,537	34,117,177	16,684,611	3,371,068			1
38	\$7,000 under \$7,000,	5,036,281	32,627,712	16,979,238	3,440,244	542 683	20.2 20.3	36 37
39	\$\$,000 under \$9,000. \$9,000 under \$10,000.	3,688,764 2,616,468	27,559,833 22,162,993	15,454,065 13,226,703	3,149,451 2,720,390	854	20.4	38 39
		1,747,657	16,544,491	10,389,591	2,157,614	1,040 1,235	20.6 20.8	40
11	\$10,000 under \$15,000. \$15,000 under \$20,000.	3,203,8:14	37,628,019	25,557,238	5,477,515	1,710	21.4	41
431	\$201.000 under \$25.000	706,130 299,200	12,072,907 6,646,803	8,927,193	2,094,620	2.966	23.5	42
44	\$25,000 under \$50,000. \$50,000 under \$100,000.	393,762	12,968,035	5,111,402 10,363,655	1,307,414 3,160,871	4,370 8,027	25.6 30.5	43
		55,1-2	3,527,937	2,860,253	1,204,812	21,849	42.1	45
47 L	\$100,000 under \$150,000. \$150,000 under \$200,000.	5,670	670,406	527,187	278,182	49,062	52.8	46
84	\$200,000 under \$000,000	1,0(17 9(19	171 ,347 253 , 718	128,446 180,406	75,898 121,815	75,370 134,010	59 .1 67 . 5	47 48
	\$500,000 under \$1,000,000. \$1,000,000 or more.	92 47	61,730	43,293	34,036	369,957	78.6	49
			98,261	69,661	57,537	1,224,191	82.6	50
-	RETURNS WITH ALTERNATIVE TAX	1			- 1			
1	Total	110,256	9,229,489	7,658,747	3,543,289	32,125	46.3	51
52	Under \$15,000.							1
24	\$20,000 under \$25,000	(1)	(b) [(¹)	(¹) -	(¹) -	(¹) -	52 53
· > I	\$25.(XX) inder \$50.(XX)	2,211 28,489	51,253 1,180,893	44,537 1,016,144	15,281 379,406	6,849 13,318	34.3 37.3	54 55
°	\$50,000 under \$100,000	59,569	4,021,516	3,369,237	1,422,280	23,876	42.2	56
7 8	\$100,000 under \$150,000	11,795	1,410,215	1,168,051	576,118	48,844	49.3	57
9	\$200,000 under \$500,000	3,468	592,938	481,145	252,551	72,823	52.5	58
-	\$500,000 under \$1,000,000. \$1,000,000 or more.	3,867 625	1,108,205 416,424	890,331 333,280	495,852 191,363	128,227 306,181	55•7 57•4	59 60
υr	privious or more	23.8	44.7,372	355,404	210,229	964,353	59.2	
1	1		477,5772	222,1011	LIUJEE		39.2	61
1	Returns under \$5,000	23,415,117 19,305,707	71,434,488 133,012,206	32,223,364 72,734,208	6,450,543 14,838,767	275	20.0	61

	Table 10 - RETURNS WITH TAXABLE INCOME-TAXABLE INCOME.	INCOME TAX.	AND TAX CREDITS, BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES
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$\overline{}$						E TAX, AND			<u> </u>				lternative ta	ıx	
	,				Returns with	I HOTHAL COX	and sur tax			T	axable income				
ļ	Taxable income classes	Number of returns with tex- able income	Taxable income	Number of returns	Taxable income	Income tax before credits	Tax credits	Income tax after credits	Number of returns	Total	For partial tax	One-half excess long-	Income tax before credits	Tax credits	Income tax after credits
			(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollers)	(Thousand dollars)	term gain (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
Ì	JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	Grand total	30,621,270	128,404,361	30,534,891	122,023,184	27,241,094	202,101	27,038,993	86,379	6,381,177	4,713,044	1,668,133	2,973,773	70,420	2,903,353
2	Taxable returns, total	30,538,413	128,349,860	30,452,034	121,968,683	27,229,712	190,719	27,038,993	86,379	6,381,177	4,713,044	1,668,133	2,973,773	70,420	2,903,353
3 4 5 6 7	Not over \$4,000. Over \$4,000 not over \$8,000. Over \$3,000 not over \$12,000. Over \$12,000 not over \$16,000. Over \$16,000 not over \$20,000.	19,603,155 8,136,052 1,599,082 479,012 228,447	38,401,507 44,860,918 15,220,183 6,571,027 4,069,034	19,603,155 8,136,052 1,599,082 479,012 228,447	38,401,507 44,860,918 15,220,183 6,571,027 4,069,034	7,674,482 9,214,693 3,316,839 1,550,313 1,036,376	31,369 31,543 22,042 18,227 14,072	7,643,113 9,183,150 3,294,797 1,532,086 1,022,304			(Alternati	ve tax not a	applicable)		
8 9 10 11 12	Over \$20,000 not over \$24,000. Over \$24,000 not over \$28,000. Over \$28,000 not over \$32,000. Over \$32,000 not over \$36,000. Over \$36,000 not over \$40,000.	134,151 86,963 60,887 40,770 33,088	2,931,271 2,251,627 1,818,940 1,380,300 1,252,605	134,151 86,963 60,887 40,770 22,995	2,931,271 2,251,627 1,818,940 1,380,300 869,108	802,118 662,256 572,678 461,890 307,118	11,639 9,840 8,372 7,846 4,865	790,479 652,416 564,306 454,044 302,253		383,497	362,331	21,166	135,513	2,677	132,836
13 14 15 16 17 18	Over \$40,000 not over \$44,000	26,303 35,611 29,470 16,114 8,581 5,853	1,101,871 1,697,868 1,690,447 1,118,922 700,638 547,585	14,757 18,166 12,993 6,168 3,107 1,776	617,718 865,192 743,739 428,223 254,182 165,818	229,578 343,149 321,301 199,752 126,269 86,723	3,295 4,858 4,949 3,125 2,494 2,122	226,283 338,291 316,352 196,627 123,775 84,601	17,445 16,477 9,946 5,474	484,153 832,676 946,708 690,699 446,456 381,767	443,623 741,525 817,899 563,093 352,939 282,018	40,530 91,151 128,809 127,606 93,517 99,749	326,348 400,106 311,245 211,483	3,536 6,569 8,228 6,722 5,103 3,907	175,422 319,779 391,878 304,523 206,380 183,551
19 20 21 22 23	Over \$100,000 not over \$120,000. Over \$120,000 not over \$140,000. Over \$140,000 not over \$160,000. Over \$160,000 not over \$160,000. Over \$180,000 not over \$200,000.	5,346 3,113 1,574 1,068 742	582,596 401,803 234,791 180,741 140,852	1,795 719 324 217 130	194,134 92,627 48,220 36,749 24,652	106,727 54,024 29,576 23,480 16,294	2,870 1,490 830 788 560	103,857 52,534 28,746 22,692 15,734	1,250 851	388,462 309,176 186,571 143,992 116,200	117,387 89,383	106,202 109,403 69,184 54,609 46,113	198,976 162,270 100,770 79,963 65,695	5,108 3,801 2,775 2,392 1,897	1
24 25 26	Over \$200,000 not over \$300,000 Over \$300,000 not over \$400,000	1,690 563 778	404,746 192,763 596,825	244 60 64	58,384 20,373 44,757	41,317 15,565 37,194	1,454 471 1,598	39,863 15,094 35,596	503	346,362 172,390 552,068	68,166	170,732 104,224 405,138	198,538 98,440 318,010	5,599 2,814 9,292	192,939 95,626 308,718
27	Nontaxable returns, total	82,857	54,501	82,857	54,501	11,382	11,382		-	-	-		-		
	SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE														
28	Grand total	16,252,201	35,137,966	16,230,321	33,981,042	7,555,257	137,259	7,417,998	21,880	1,156,924	781,922	375,002	607,918	25,104	582,814
29	Taxable returns, total	16,088,101	35,038,207	16,066,221	33,881,283	7,535,090	117,092	7,417,998	21,880	1,156,924	781,922	375,002	607,918	25,104	582,814
30 31 32 33 34	Not over \$2,000 Over \$2,000 not over \$4,000 Over \$4,000 not over \$6,000 Over \$6,000 not over \$3,000	4,760,131	8,258,855 13,652,573 6,501,933 2,053,684 847,419	9,393,837 4,760,131 1,368,093 302,704 95,381	8,258,855 13,652,573 6,501,933 2,053,684 847,419	1,647,897 2,806,291 1,413,762 481,273 214,195	21,452 23,607 15,029 9,990 6,780	2,782,684 1,398,733 471,283			(Alternst	ive tax not	applicable)		
35 36 37 38 39	Over \$10,000 not over \$12,000	47,198 29,101 19,580 14,702 9,306	514,706 376,170 292,909 250,119 176,625	47,198 29,101 19,580 14,702 7,825	514,706 376,170 292,909 250,119 148,455	91,164 82,931	6,072 5,017 3,995 3,565 1,977	104,801 87,169 79,366		28,170	26,687	1,483	9,959	484	
40 41 42 43 44 45	Over \$20,000 not over \$22,000. Over \$22,000 not over \$26,000. Over \$26,000 not over \$32,000. Over \$32,000 not over \$38,000. Over \$38,000 not over \$44,000. Over \$44,000 not over \$40,000.	9,666 8,990 5,712 3,780	173,172 229,951 256,600 198,373 154,953 119,334	3,010 1,784	147,152 103,989 73,408	64,193 62,350 47,540 36,253	1,680 2,370 2,133 2,005 1,475	61,823 60,217 45,535 34,778	2,746 7 3,822 5 2,702 1,996	81,545	55,367 89,340 70,556 60,796	20,108 23,828 20,749 15,010	25,576 45,759 42,097 38,078 34,340	1,527 2,229 2,627 1,603 1,509	24,049 43,530 39,470 36,473 32,833
46 47 48 49 50	Over \$50,000 not over \$60,000. Over \$60,000 not over \$70,000. Over \$70,000 not over \$80,000. Over \$80,000 not over \$90,000. Over \$90,000 not over \$90,000.	3,037 1,759 1,062 613 489	114,072 79,637 51,694	636 476 176	41,255 35,678 14,930	23,812 21,794 9,399	1,329 669 1,042 464 344	20,752 8,935	1,123 586 5 437	43,959 36,764	52,198 29,350 27,226 22,189	14,609 9,538 11,075	38,813 24,052 21,222	1,535 841 832	37,278 23,211 20,390 18,351
51 52 53	Over \$100,000 not over \$150,000 Over \$150,000 not over \$200,000	1,201 355 583		83	14,045	10,581	571	. 10,010	272		25,214	21,367	28,783	963	27,820
	Nontexable returns, total	164,100	99,759	164,100	99,759	20,167	20,167	· -	-1 -	1 -	·	<u> </u>	· <u> </u>	<u> </u>	

					Returns wit	h normal tax	and surtax				Re	turns with a	lternative t	AY	
		Number of	Taxable		:	Income tax		Income tax		1	Taxable incom				T
	Taxable income classes	returns with tax- able income	income	Number of returns	Taxable income	before credits	Tex credits	after credits	Number of returns	Total	For partial tax	long-	Income tax before credits	Tax credits	Income tax after credits
		(-)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousend dollers)	term gain (Thousand dollars)	(Thousand	(Thousand	(Thousand
	RETURNS OF HEADS OF HOUSEHOLD	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
55	Grand total		2,998,289	870,062	2,877,643	654,542	9,523	645,019	2,037	120,646	87,669	32,977	59,608	2,486	57,122
56	Taxable returns, total	870,399	2,996,986	868,362	2,876,340	654,276	9,257	645,019	2,037	120,646	87,669	32,977	59,608	2,486	57,122
57 58 59 60 61	Not over \$2,000. Over \$2,000 not over \$4,000. Over \$4,000 not over \$6,000. Over \$6,000 not over \$8,000. Over \$8,000 not over \$10,000.	273,625 379,085 138,965 40,612 12,728	286,116 1,112,887 661,778 275,659 113,252	273,625 379,085 138,965 40,612 12,728	286,116 1,112,887 661,778 275,659 113,252	57,080 225,765 139,199 61,141 26,525	509 1,258 1,021 1,067 713	56,571 224,507 138,178 60,074 25,812						2,400	37,122
62 63 64 65 66	Over \$10,000 not over \$12,000. Over \$12,000 not over \$14,000. Over \$16,000 not over \$16,000. Over \$16,000 not over \$18,000. Over \$18,000 not over \$20,000.	6,771 3,976 2,576 2,468 1,785	73,862 51,566 38,917 41,930 34,208	6,771 3,976 2,576 2,468 1,785	73,862 51,566 38,917 41,930 34,208	18,364 13,629 10,864 12,279 10,561	413 563 425 349 469	17,951 13,066 10,439 11,930 10,092			(Alternati	ve tax not a	pplicable)		
68 69 70 71 72	Over \$20,000 not over \$22,000. Over \$22,000 not over \$24,000. Over \$24,000 not over \$28,000. Over \$28,000 not over \$32,000. Over \$32,000 not over \$38,000. Over \$38,000 not over \$34,000. Over \$44,000 not over \$50,000.	1,342 755 1,722 1,103 777 616 293	27,969 17,145 44,693 33,218 26,546 25,342 13,901	1,342 755 1,345 877 619 } (1)	27,969 17,145 34,715 26,317 21,194	8,957 5,698 12,283 9,947 8,480	365 170 209 183 230 (1)	8,592 5,528 12,074 9,764 8,250	761 509	22,231 21,726	20,402 16,929	1,829 4 , 797	8,279 9,371	387 396	7,892 8,975
74 75 76 77 78	Over \$50,000 not over \$60,000. Over \$60,000 not over \$70,000. Over \$70,000 not over \$80,000. Over \$80,000 not over \$90,000. Over \$90,000 not over \$100,000.	303 284 141 123 76	16,658 18,361 10,470 10,536 7,132	136 85 62 32 35	7,428 5,415 4,598 2,641 3,327	3,623 2,785 2,525 1,503 1,976	131 116 101 80 62	3,492 2,669 2,424 1,423 1,914	167 199 79 91 41	9,230 12,946 5,872 7,895 3,805	6,682 10,448 4,634 6,157 2,644	2,548 2,498 1,238 1,738 1,161	4,342 6,455 3,014 4,254 2,053	134 225 95 65	4,2C8 6,230 2,919 4,189 1,987
79 30 31 32	Over \$100,000 not over \$150,000. Over \$150,000 not over \$200,000. Over \$200,000 not over \$300,000.	135 61 48 29	16,411 10,417 11,833 16,179	44 15 14 10	5,383 2,631 3,393 6,492	3,471 1,861 2,422 5,502	136 109 98 262	3,335 1,752 2,324 5,240	91 46 34 19	11,028 7,786 8,440 9,687	7,312 4,463 4,484 3,514	3,716 3,323 3,956 6,173	6,224 4,605 5,135 5,876	165 112 244 597	6;059 4,493 4,891 5,279
:3	Nontaxable returns, total	1,700	1,303	1,700	1,303	266	266								

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 11.—NUMBER OF RETURNS WITH TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES

PART I.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE

				17001 1		TOTAL TELE	de l'onno or									=
								Taxable i	ncome cla	isses						
ĺ	Adjusted gross income classes	Number of returns with tax- able income	Not over \$4,000	0ver \$4,000 not over \$8,000	0ver \$8,000 not over \$12,000	Over \$12,000 not over \$16,000	0ver \$16,000 not over \$20,000	0ver \$20,000 not ove \$24,000	r not c	000 \$28 over not	over n	Over 32,000 ot over 36,000	0ver \$36,000 not over \$40,000	not over	0ver \$44,000 not over \$52,000	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8	3) (9)	(10)	(11)	(12)	(13)	
1	Grand total	30,621,270	19,685,929	8,136,086	1,599,116	479,013	228,447	134,1	51 86	,963	887	40,770	33,08	8 26,303	35,614	1
2	1		19,603,155	8,136,052	1,599,082	479,012	228,447	134,1	51 86	,963	0,887	40,770	33,08	8 26,303	35,611	2
3 4 5 6	\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	(1) 98,016 328,095 710,048	(1) 98,016 328,095 710,048	1 7 1	- - -	-	- - -		- - -	-	- - -	-			-	3 4 5 6
7 8 9 10 11	\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	1,030,910 1,321,500 1,635,250 2,038,894 2,287,682	1,030,910 1,321,500 1,635,250 2,038,894 2,287,682	-	-	-	- - - -		<u>-</u>		-	-		 	-	7 8 9 10 11
12 13 14 15 16	\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	4,884,381 4,346,741 3,336,550 2,437,196 1,637,125	4,748,647 3,308,158 1,482,637 458,805 111,062	135,734 1,038,583 1,853,913 1,978,391 1,526,063		:	- - - -		-	-	-	-			-	12 13 14 15 16
17 18 19 20 21	\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000	3,014,654 646,926 273,061 384,013 103,178	41,004 1,205 846 52	1,585,556 15,243 { 1,534 959 59	1,359,100 230,680 7,752 1,441 67	28,994 369,469 73,512 6,817 170	30,329 161,590 36,315 182	105,5		- - - - - - - - - - - - - - - - - - -	- - 59,948 914	38,682 2,059	2 28,57			
22 23 24 25 26	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000. \$1,000,000 or more	15,237 3,874 3,989 580 180	(1) 2 - -	(1) 7 1 -	36 5 1 	48 2 - -	(1) 3 2 1	(1)	6 -	3 1 -	(1) 1 2 - -	(1)	3	36 7 3 -	9 10	25
27	Nontaxable returns, total	82,857	82,774	(1)	(1)	1	-		-	-	-		-	-	· (1)	27
=	1	 			L	Taxable	income cl	asses—Co	ntinued							Γ
	Adjusted gross income classes	Over \$52,000 not over \$64,000	0ver \$64,000 not over \$76,000	0ver \$76,000 not over \$88,000	0ver \$88,000 not over \$100,000	0ver \$100,000 not over \$120,000	noto	000 \$1 ver no	0ver 40,000 ot over 160,000	Over \$160,000 not over \$180,000	not o	000 s	Over \$200,000 not over \$300,000	0ver \$300,000 not over \$400,000	0ver \$400,000	
		(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22	2)	(23)	(24)	(25)	-
1	Grand total	29,472	16,114	8,581	5,85	3 5,	348 3	,117	1,575	1,06	8	744	1,690	563	778	1
2	Taxable returns, total	29,470	16,114	8,581	5,85	3 5,:	346 3	,113	1,574	1,06	8	742	1,690	563	778	2
3 4 5 6	\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	-	-	-	-	- - -	-	-	- - - -		-	-	- - -	-	- - -	3 4 5 6
7 8 9 10 11	\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,000 \$4,500 under \$5,000	=	-	-	1	- - -	-	-	- Î		-	-	- - - -		- - - -	7 8 9 10 11
12 13 14 15 16	\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000		- - - -	-		-	-	-	-		- - - -	-	- - - -	-	- - - -	13 14 15
17 18 19 20 21	\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000	-	15,088	6,206		- - - 9	-	-	11111	-	-	-	-	- - - -	- - - -	18 19 20
22 23 24 25 26	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000. \$1,000,000 or more	28 9 -	971 40 14 1	75	16			,899 ,033 179 2 -	79 1,214 281 - -	62 44		119 621 2	1,675 15	- 491 71 1	115 484 179	23
27	Nontaxable returns, total	(1)	-	-		- (1)	(1)		1		- (1	1)	-	-	-	27

Table 11. —NUMBER OF RETURNS WITH TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES—Continued
PART II.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS FO

_		1	"" " " " " " " " " " " " " " " " "													
				T .	1											
	Adjusted gross income classes		Not over \$2,000						0ver \$12,000 not over \$14,000	0ver \$14,000 not over \$16,000	0ver \$16,000 not ove \$18,000	\$18,00 r not ov	00 \$20,000 ver not ove	\$22,00 r not ove	0	
		(1)	(2)	(3)	(4)	(5)	(6)	('')	(8)	(9)	(10)	(11)	(12)	(13)	\dashv	
1	Grand total	16,252,201	9,557,497	4,760,165	1,368,093	303,037	95,381	47,266	29,101	19,580	14,70	02 9,	306 8,2	74 9,66	6	
2	Taxable returns, total	16,088,101	9,393,837	4,760,131	1,368,093	302,704	95,381	47,198	29,101	19,580	14,70			+	=	
3 4 5 6	\$600 under \$1,000	1,744,959	1,333,398 2,018,346 1,744,959 1,739,511	- - - -	-	- - - -	-	-	1111	- - -		-	-	-	- - -	
7 8 9 10 11	\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	1,687,537 1,487,349 1,351,152 1,183,948 940,934	1,507,356 556,549 247,610 126,695 65,391	180,181 930,800 1,103,542 1,057,253 874,876	- - - (1)	-	- - - -	-	1	-		-			- - - - 1	
12 13 14 15 16	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	1,173,016 596,490 303,373 152,361 94,338	40,858 8,450 2,415 2,121	505,138 83,976 17,839 2,827 2,497	627,020 504,064 191,455 29,781 9,233	91,664 118,835 67,936	14,086	- - - -	-	-		-	-	-	- 1 - 1 - 1 - 1	
17 18 19 20 21	\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000	161,259 50,729 23,821 32,029 10,125	} (1)	859 343	5,422 450	23,027 1,028 }	78,890 1,679 725	40,030 6,538 629	12,414 15,291 855 541	16,861 2,193	8,20 5,60 \$ 86	7,4			0 2	
22 23 24 25 26	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	2,023 519 681 122 81	1 1 -	- - - -	- - - 1	1 - -	- 1 -	1 -	[] - - -	1	(1)	(1)	-		2 2 2 1 2 2 - 2	
27	Nontaxable returns, total	164,100	163,660	(1)	-	(1)	-	(1)	-	-		-	-		. 2	
_						Taxable	ncome clas	ses-Contin	ued			<u></u>			┿	
	Adjusted gross income classes	Over \$26,000 not over \$32,000	Over \$32,000 not over \$38,000	0ver \$38,000 not over \$44,000	0ver \$44,000 not over \$50,000	0ver \$50,000 not over \$60,000	0ver \$60,000 not ove \$70,000	0ver \$70,00 r not ov	0ve 0 \$80,0 er not c	000 \$90 over not	over :	0ver \$100,000 not over \$150,000	0ver \$150,000 not over \$200,000	Over \$200,000		
		(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21	.) (2	22)	(23)	(24)	(25)	1	
1	Grand total	8,990	5,712	3,780	2,547	3,037	1,7	59 1,0	067	613	489	1,201	355	583	, ,	
2	Taxable returns, total	8,990	5,712	3 ,7 80	2,547	3,037	1,7	59 1,0)62	613	489	1,201	355	583	=	
3 4 5 6	\$600 under \$1,000 \$1,600 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500		- - -	- - -	-	-	1	-	-	-	-	-	-			
7	\$2,500 under \$3,000	-	-	-	-	-		-	÷.	-	-	-	-	-	ϵ	
8	\$3,000 under \$3,500	-1	-	-	-	-		- 1	-	-1	- (-	-1	-	1 2	
	43,200 unger 34,000	_		-	-			-	-	-	-	- 1	- [_	1 8	
10 11	\$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	-	=	-	- - -			-	-	- - -	-	-	-	-	9	
11	\$4,000 under \$4,500 \$4,500 under \$5,000	-	-	-				-	-	-	-	-	- - -	- -	10	
11 12 13	\$4,000 under \$4,500 \$4,500 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000	-	-	1 1 1 1				-	-	-	-	-	- - -	-	10 11	
11 12 13 14 15	\$4,000 under \$4,500. \$4,500 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000.	-	-	-				-		-	-	-	-	-	12 12 12 12 14	
11 12 13 14 15 16	\$4,500 under \$4,500. \$4,500 under \$5,000. \$5,000 under \$6,000. \$7,000 under \$8,000. \$7,000 under \$8,000. \$9,000 under \$10,000. \$10,000 under \$15,000.	-				-	1				-		-	-	10 11 12 13 14 15 16	
11 12 13 14 15 16 17 18 19 20 21	\$4,500 under \$4,500 \$4,500 under \$5,000 \$5,000 under \$6,600 \$7,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$50,000 \$20,000 under \$50,000	_	- - 5,133 568	-	- - - - - -			77 8		324	62			-	1 1 1 1 1 1 1	
11 12 13 14 15 16 17 18 19 20 21	\$4,500 under \$4,500 \$4,500 under \$5,000 \$5,000 under \$6,000 \$7,000 under \$7,000 \$7,000 under \$17,000 \$8,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$20,000 \$20,000 under \$50,000 \$20,000 under \$100,000 \$10,000 under \$100,000	8,637	5,133 568 (1)	2,498 1,268			1,58		19	273	397		-	- - - -	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
11 12 13 14 15 16 17 18 19 20 21	\$4,500 under \$4,500 \$4,500 under \$5,000 \$5,000 under \$6,000 \$7,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$15,000 \$10,000 under \$15,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$200,000	8,637 350	5,133 568 (1) 1	2,498 1,268	- - - - - - - 551 1,965	2,963	1,58		İ	273 12 4		286 88	-	- - - - - - - 383	1 1 1 1 1 1 1 1 1 1 1 2 2 2 2 2 2 2 2 2	
11 12 13 14 15 16 17 18 19 20 21 22 22 22 24	\$4,500 under \$4,500 \$4,500 under \$5,000 \$5,000 under \$6,000 \$7,000 under \$7,000 \$7,000 under \$17,000 \$8,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$20,000 \$20,000 under \$50,000 \$20,000 under \$100,000 \$10,000 under \$100,000	8,637 350	5,133 568 (1)	2,498 1,268 (1)	- - - - - 551 1,965 (1)	- - - - - - 2,963 69	1,58		19 11	273 12	397 29	286	166	- -	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	\$4,500 under \$4,500 \$4,500 under \$5,000 \$5,000 under \$6,000 \$7,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$9,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$20,000 \$20,000 under \$50,000 \$20,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$20,000 \$200,000 under \$20,000 \$200,000 under \$200,000	8,637 350 - 2	5,133 568 (1)	2,498 1,268 (1)		- - - - - - 2,963 69	1,58	8 2 3 1	19 11	273 12 4	397 29 1	286 88 1	166 189	- - - - - - - 383		

Table 11.—NUMBER OF RETURNS WITH TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES—Continued

PART III.—RETURNS OF HEADS OF HOUSEHOLD

=							OF HEALIS OF	·	ome classe	s						=
	Adjusted gross income classes	Number of returns with tax- able income	Not over \$2,000	0ver \$2,000 not over \$4,000	0ver \$4,000 not over \$6,000	0ver \$6,000 not over \$8,000	0ver \$8,000 not over \$10,000	0ver \$10,000 not over \$12,000	0ver \$12,000 not ove \$14,000	r not o	00 \$	t over	0ver \$18,000 not over \$20,000		0ver \$22,000 not over \$24,000	
ŀ		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)	(11)	(12)	(13)	l
1	Grand total	872,099	275,291	379,085	138,965	40,646	12,728	6,77	1 3,9	76 2	,576	2,468	1,785	1,342	755	1
	Taxable returns, total	870,399	273,625	379,085	138,965	40,612	12,728	6,77	3,9	76 2	,576	2,468	1,785	1,342	755	2
3 4 5 6	\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	7,667 13,409 20,723	7,667 13,409 20,723 44,611] -	- - -				- - -	-	-	-	- - -	-	=	3 4 5 6
7 8 9 10 11	\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	48,313 67,510 76,493 101,216 97,313	45,521 57,593 39,555 28,781 9,282	9,917 36,938 72,435	-				-	-	-	-	- - - -	- - - -	1 -	7 8 9 10 11
12 13 14 15 16	\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	93,050 48,841 26,911	4,958 (1)	131,719 30,748 5,170 1,332	61,176 42,133 10,041 (1)	(1) 16,07 13,81	77 -		-	-	-	-	- - - -		-	12 13 14 15 16
17 18 19 20 21	\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000	8,509 4,549 6,209		(1)	(1) (1) 102 (1)	11		5,28 1,35 (1)	30 (1) 3,0 (1)	{ (1	102	891 1,303 (1)	1,406 (1) (1)	651 687 (1)	(1) 686	18 19 20 21
22 23 24 25 26	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	82 106	:	1					-	-	-	-	-	1	-	26
27	Nontaxable returns, total	(1)	(1)		·	- (¹)		·	-	-	-	-		-		27
							Taxable inc	ome classe	s—Continu	ed						
	Adjusted gross income classes	0ver \$24,000 not over \$28,000	Over \$28,000 not over \$32,000	Over \$32,000 not over \$38,000	not over	not over	\$50,000 \$6 not over no \$60,000 \$7	0,000 \$7 t over no 0,000 \$8	70,000 \$8 ht over no 80,000 \$9	t over n 0,000 \$	0ver 90,000 ot over 100,000	0ver \$100,000 not over \$150,000	not over \$200,000	not over \$300,000	\$300,000	
		(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)		1
1	Grand total	1,722	1,103	777	616	293	303	284	141	123	76	135			29	1
2	Taxable returns, total	1,722	1,103	777	616	293	303	284	141	123	76	135	61	48	29	2
3 4 5 6	\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	:	- - -	-	- - -	-	-	-	-	-	-	-	-	-	-	3 4 5 6
7 8 9 10 11	\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,000 \$4,500 under \$5,000	: -	- - - -	-	- - - -	-	-	-	-	-	-	-	-	-	-	7 8 9 10 11
12 13 14	\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	- -	-	- - -	- - - -	-	-	-	- - - -	-	-	-		1	-	15 16
15 16	\$9,000 under \$10,000	•1 -					_	_	-	-	-	-	-[-	- -	-	17
		1,717	1,063	- - - (1) 56	(1) 205	289	288	266	120	99	(1)				-	19 20 21
16 17 18 19 20	\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$50,000 under \$150,000 \$50,000 under \$100,000 \$150,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000	1,717	1,063	(1) -	(1) 205	289 (1)	288 (1)	266 (1) 	-	-	(1) 43 5 2 -	40	2'			24 25 26

Table 12.—OVERPAYMENT, REFUND, CREDIT ON 1960 TAX, AND TAX DUE, BY ADJUSTED GROSS INCOME CLASSES AND TYPE OF TAXPAYMENT

								Re	turns with t	ax overpayme	nt						
					Ref	`und	Credit on	1960 tax				Retu	rns by type	e of taxpaym	ent		
	Adjusted gross income classes	Number of	Number	Overpayment							Only tax	withheld			Tex withh	eld and payr 9 declaratio	ments on
		returns	of returns	l state pagazant	Number of	Amount	Number of	Amount	Number		Ref	und	Credit or	n 1960 tax			
				(Thousand	returns	(Thousand	returns	(Thousand	of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Tax with- held	Payments on 1959 declarati
		(1)	(2)	dollara) (3)	(4)	dollara) (5)	(6)	(7)	(0)	dollers)	ļ	dollara)		dollara)		dollars)	dollars)
1	Grand total								(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1		60,271,297	38,143,155	5,110,517	36,720,717	4,396,092	1,630,401	714,425	36,100,082	18,521,280	35,977,727	4,133,830	152,491	26,080	983,668	1,304,585	1,370,256
2	,		30,107,073	4,341,561	28,867,833	3,695,399	1,406,329	646,162	28,394,829	17,872,861	28,289,590	3,495,337	130,031	22,384	926,744	1,287,189	1,348,838
3 4 5 6	\$1,000 under \$1,500 \$1,500 under \$2,000	1,341,398 2,129,771 2,093,777 2,494,170	1,124,737 1,558,684 1,459,742 1,702,723	76,908 94,130 96,508 131,629	1,119,504 1,540,964 1,428,570 1,664,108	76,355 92,035 92,487 125,967	6,110 19,595 34,130 43,802	553 2,095 4,021 5,662	1,115,990 1,535,176 1,416,067 1,649,154	108,533 231,772 305,017 429,952	1,115,197 1,531,721 1,413,484 1,645,617	75,917 91,031 90,163 123,410	(¹) 3,700 3,619 3,698	(1) 167 170 408	(1) 3,254 8,112 13,920	(1) 336 910 2,222	(1) 715 1,481 2,478
7 8 9 10 11	\$2,500 under \$3,000	2,876,359 3,062,895	1,833,985 1,764,328 1,820,261 2,040,528 2,104,990	159,477 183,782 209,503 251,933 274,972	1,793,299 1,715,173 1,762,888 1,988,277 2,040,161	151,894 174,789 199,346 241,985 261,412	47,501 58,567 66,948 61,451 75,364	7,583 8,993 10,157 9,948 13,560	1,770,089 1,688,799 1,743,144 1,959,450 2,015,546	567,828 623,792 734,662 925,654 1,068,890	1,766,593 1,683,405 1,735,342 1,953,898 2,006,621	147,619 169,629 193,811 236,591 254,887	5,037 6,727 8,674 7,516 11,970	709 692 873 600 1,299	19,515 23,476 29,468 35,051 45,750	4,013 5,592 8,877 12,687 18,549	4,249 5,524 7,179 8,796 12,095
12 13 14 15 16	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	6,216,537 5,036,281 3,688,764 2,616,468 1,747,657	4,209,555 3,430,515 2,417,860 1,618,540 1,008,218	583,250 530,244 398,482 279,917 185,111	4,105,311 3,329,615 2,332,753 1,548,984 951,986	560,638 506,688 373,839 257,612 166,210	123,073 115,166 100,539 80,122 65,904	22,612 23,556 24,643 22,305 18,901	4,052,610 3,280,976 2,291,649 1,518,821 926,260	2,528,863 2,524,406 2,150,311 1,702,141 1,217,759	4,040,831 3,268,672 2,286,158 1,514,735 922,347	548,015 492,817 361,665 247,770 157,560	15,783 13,994 7,975 5,510 4,946	1,916 2,002 1,129 1,055 872	86,019 87,551 81,913 63,687 52,736	43,626 55,613 63,953 57,255 58,756	25,464 27,651 32,352 28,969 22,956
17 18 19 20 21	\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000	3,203,834 706,164 301,431 422,251 114,711	1,542,598 227,906 89,316 117,859 27,874	349,081 114,499 73,565 176,521 100,065	1,345,158 129,434 35,913 31,051 3,932	267,910 49,607 26,736 42,765 16,799	221,222 106,566 57,421 91,774 24,770	81,171 64,892 46,829 133,756 83,266	1,279,418 105,459 24,498 19,922 1,680	2,157,838 297,995 103,147 151,713 35,254	1,263,465 101,277 22,339 16,800 1,027	238,219 33,729 11,792 17,233 2,619	18,608 4,762 2,227 3,627 671	3,461 1,248 1,090 2,707 1,576	177,833 78,679 40,340 59,130 16,091	250,489 160,292 111,440 251,917 131,073	127,301 108,531 89,092 296,390 269,334
22 23 24 25 26	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	17,465 4,475 4,776 717 265	4,221 1,194 1,217 164 58	31,958 11,442 19,889 3,807 4,888	475 117 135 19 6	4,538 1,524 2,669 443 1,151	3,881 1,108 1,116 147 52	27,420 9,918 17,220 3,364 3,737	78 22 20 1	3,689 1,314 2,291 40	37 10 13 1	165 96 597 2	47 12 7 - -	250 101 32 -	2,504 690 665 81 27	27,786 9,577 10,784 1,084 298	101,574 41,003 76,104 23,325 36,233
27	Nontaxable returns, total	12,774,384	8,036,082	768,956	7,852,884	700,693	224,072	68,263	7,705,253	648,419	7,688,137	638,493	22,460	3,696	56,924	17,396	21,418
ŠΒ	No adjusted gross income	432,135	125,507	61,695	93,637	42,259	771,6€	14,636	69,700	25,769	67,897	25,253	2,180	264	8,722	5,529	7,043
29 30 31 32 33	Under \$600. \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	3,918,975 1,654,296 1,825,431 1,351,555 1,016,028	3,190,201 891,512 854,622 721,636 550,549	122,343 62,732 80,278 80,756 67,168	3,173,656 877,933 833,609 700,018 530,664	117,948 58,574 74,979 76,057 61,060	19,971 18,437 24,529 27,182 23,608	4,395 4,158 5,299 4,699 6,108	3,161,248 867,007 815,779 683,251 512,853	112,131 55,664 69,447 72,972 58,423	3,159,155 865,632 813,686 681,591 510,680	111,833 55,286 68,513 71,919 57,328	3,840 2,218 2,499 2,923	242 285 259 277.	3,767 3,641 7,102 5,532 5,425	2,518 590 2,015 798 810	1,132 712 1,746 1,144 1,195
34 35 36 37 38 39	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	851,250 648,482 405,835 257,413 164,169 247,815	493,861 415,499 283,544 191,672 120,861 196,326	64,439 63,315 45,234 34,098 22,471 64,227	476,781 403,506 274,110 183,813 116,726 188,431	60,566 59,746 41,831 30,953 21,290 55,430	21,103 14,842 12,233 9,188 5,143 9,659	3,873 3,569 3,403 3,145 1,181 8,797	460,447 392,462 266,841 180,936 114,329 180,400	57,960 57,012 40,298 30,578 20,942 47,223	458,028 391,203 265,877 180,431 114,168 179,789	56,164 55,868 39,363 30,083 20,517 46,366	8,800	2,369	7,239 4,656 4,352 1,836 (1) 3,436	1,239 744 881 365 (1) 1,603	1,318 838 1,438 836 (1) 3,678
41	Returns under \$5,000		23,249,734 12,875,878 2,017,543		22,717,397 12,453,735 1,549,585	2,061,533 1,913,486 421,073	627,881 492,406 510,114	122,038 114,682 477,705	22,418,268 12,248,847 1,432,967	5,597,296 10,168,220 2,755,764	22,360,226 12,210,775 1,406,726	1,975,185 1,851,945 306,700	73,260 49,090 30,141	8,098 7,290 10,692	232,286 374,878 376,504	69,039 280,052	60,299 138,428 1,171,529

Table 12.—OVERPAYMENT, REFUND, CREDIT ON 1960 TAX, AND TAX DUE, BY ADJUSTED GROSS INCOME CLASSES AND TYPE OF TAXPAYMENT—Continued

					Returns	with tax ove	rpayment—Co	ntinued				Re	turns with	tax due at ti	me of filing		— [
					Returns b	y type of ta	xpayment—Co	ntinued			-			Returns by	type of tax	k payment	l
			withheld and declaration-		1959		Only	payments or	1959 declar	ation		Number	Tax due	Onl	y tax withhe	eld	
	Adjusted gross income classes	Refu		Credit on	1960 tax		Payments	Reft	ind	Credit on	1960 tax	of returns	at time	Number		Tax due	
		Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	on 1959 declaration (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand		(Thousand	of returns	Tex with- held (Thousand dollers)	at time of filing (Thousand dollars)	
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	
1	Grand total	436,693	154,248	661,217	299,174	1,059,405	1,922,747	306,297	108,014	816,693	389,171	19,102,981	5,077,410	11,997,912	9,038,547	1,254,637	1
2	Taxable returns, total	394,405	128,125	635,578	287,891	785,500	1,823,404	183,838	71,937	640,720	335,887	17,215,598	4,978,051	11,857,060	9,035,775	1,249,457	2
3 4 5 6	\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	(¹) 4,553 6,850	(¹) 990 1,197	2,209 4,390 9,871	327 402 1,060	8,495 20,254 35,563 39,649	1,270 4,000 9,255 12,286	4,055 7,198 10,533 11,641	347 632 1,334 1,360	5,189 13,686 26,121 30,233	526 1,601 3,449 4,194	213,037 550,600 617,175 767,369	6,485 26,019 48,348 67,645	53,557 303,728 305,471 431,904	1,260 24,195 42,003 81,786	803 5,639 10,316 17,661	5
7 8 9 10	\$3,500 under \$4,000 \$4,000 under \$4,500	12,073 12,852 14,512 21,105 24,577	1,957 2,484 3,387 3,845 4,894	10,578 14,560 20,271 18,970 26,112	1,901 2,439 2,811 3,031 3,575	44,381 52,053 47,649 46,027 43,694	17,215 21,490 23,684 25,069 27,801	14,633 18,916 13,034 13,274 8,963	2,318 2,676 2,148 1,549 1,631	31,886 37,280 38,003 34,965 37,282	4,973 5,862 6,473 6,317 8,686	912,567 1,097,650 1,232,592 1,272,943 1,211,851	82,231 96,952 117,549 132,445 144,147	590,686 796,096 937,072 995,323 949,882	155,425 278,853 396,042 477,523 511,226	23,920 31,714 41,584 53,193 59,295	8 9 10
12 13 14 15 16	\$7,000 under \$8,000	46,282 45,171 37,070 27,944 24,714	8,023 8,574 8,004 7,027 5,920	50,637 51,374 55,492 43,803 35,985	8,503 7,624 10,064 10,145 6,438	70,926 61,988 44,298 36,032 29,222	53,863 60,942 54,590 50,928 49,128	18,198 15,772 9,525 6,305 5,925	4,600 5,297 4,170 2,815 2,730	56,653 49,798 37,072 30,809 24,973	12,193 13,930 13,450 11,105 11,591	1,991,645 1,595,965 1,265,030 995,263 735,809	264,633 237,423 218,006 194,679 166,220	1,272,371	973,638 965,640 899,070 825,841 680,532	113,348 115,014 104,354 89,119 74,752	13 14 15
17 18 19 20 21	\$15,000 under \$20,000 \$20,000 under \$25,000	68,734 23,789 10,026 10,468 1,972	20,366 12,388 7,406 15,265 9,937	126,765 61,229 33,023 52,002 14,651	34,778 29,300 22,348 66,515 45,643	85,347 43,768 24,478 38,807 10,103	202,379 166,992 134,272 389,290 259,867	12,959 4,368 3,548 3,783 933	9,325 3,490 7,538 10,267 4,243	75,849 40,575 22,171 36,145 9,448	42,932 34,344 23,391 64,534 36,047	1,656,198 477,068 211,738 303,568 86,722	615,083 381,875 273,060 755,275 558,261	1,063,088 183,740 51,160 45,621 5,009	1,733,965 453,676 172,885 263,620 80,397	231,473 93,965 46,209 87,911 29,751	18 19 20
22 23 24 25 26	\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	264 63 74 12 3	2,925 797 1,184 156 936	2,305 644 612 71 24	14,687 5,342 8,291 1,519 1,148	1,639 482 532 82 31	85,002 36,957 75,271 29,853 32,000	174 44 48 6 3	1,448 631 888 285 215	1,529 452 497 76 28	12,483 4,475 8,897 1,845 2,589	13,220 3,278 3,552 552 206	185,290 75,855 163,699 71,740 95,131	442 78 56 14 2	12,513 2,826 2,551 274 34	7,759 2,923 4,282 3,352 1,120	23 24 25
27		42,288	26,123	25,639	11,283	273,905	99,343	122,459	36,077	175,973	53,284	1,887,383	99,359	140,852	2,772	5,180	27
28		6,643	9,216	3,648	3,338	47,175	24,189	19,097	7,790	32,349	16,034	68,302	3,442	2,423	44	85	28
29 30 31 32 33	Under \$600 \$600 under \$1,000. \$1,000 under \$1,500 \$1,500 under \$2,000	2,884 2,765 5,555 4,278 3,793	2,939 793 3,027 1,293 1,121	(1) 2,677 2,423 2,389 (1)	(1) 484 631 542 (1)	25,186 20,864 31,741 33,055 32,271	6,953 6,507 8,674 7,990 9,304	11,617 9,536 14,368 14,149 16,191	3,439	16,120 14,258 19,888 22,294 18,429	3,581 3,565 4,383 3,898 5,133	227,159 340,644 404,875 276,189 189,211	5,893 10,259 16,195 14,744 12,464	10,957 24,693 25,816	51 106 365 387 406	7 9 6 747	30 31 32 33
34 35 36 37 38 39	\$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	5,519 3,269 3,263 1,720 2,599	1,597 911 1,205 837 3,184	3,107 2,269 2,513 2,844	672 441 982 2,814	26,175 18,381 12,351 8,900 5,316 12,490	6,552 6,825 4,132 3,433 1,723 13,061	13,234 9,034 4,970 2,626 (¹) 6,043	(1) 499	15,326 10,475 8,378 6,767 4,353 7,336	2,320 2,781 2,055 2,264 923 6,347	103,674 56,709 29,130 23,543	3,048	14,171 8,593 4,908 3,519	430 400 227 123 98 135	245	35
40 41	Returns under \$5,000	138,508 182,441 115,744	42,156 38,946 73,146	131,339 238,381 291,497	24,922 43,069 231,183	599,180 252,153 208,072	228,352 275,257 1,419,138	218,663 60,519 27,115	44,192 22,595 41,227	423,282 204,935 188,476	89,018 64,323 235,830	6,606,989	1,084,081	5,147,035	1,970,950 4,344,850 2,722,747	249,073 496,817 508,747	41

							f filing—Co					Retu	rns with ne	ither over	rpayment i	nor tax du	e at time	of filing	
				Ret	urns by typ	e of taxpa	ment—Conti	nued								f taxpayme			
	Adjusted gross income classes	Tax		d payments of aration	n 1959	0n	ly payments declarat		nor pays	ax withheld ments on claration	Number	Only tax	withheld		neld and p 59 declars		Only pays 1959 dec	ments on laration	Neither ta
		Number of returns	Tax with- held (Thousand dollars)	Payments on 1959 declaration (Thousand dollars)	Tax due at time of filing (Thousand dollars)	Number of returns	Payments on 1959 declaration (Thousand dollars)	Tax due at time of filing (Thousand dollers)	Number of returns	Tax due at time of filing (Thousand dollars)	of returns	Number of returns	Tax with- held (Thousand deliars)	Number of returns	Tax with- held (Thousand dollars)	Payments on 1959 declara- tion (Thousand dollars)	Number of returns	Payments on 1959 declara- tion (Thousand	withheld nor payment on 1959 declaration number of returns
l		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
	Grand total	1,219,891	1,849,545	2,042,932	1,166,120	1,849,595	3,234,438	1,581,585	4,035,583	1.075,068	3,025,161	158,741	60,059	9,033	10,703	7,938	22,690	16,882	2,634,697
	Taxabl: returns, total	1,217,177	1,849,506	2,042,794	1,166,025	1,808,796	3,231,786	1,580,145	2,332,565	982,424	174,242	145,577	60,008	8,999	10,703	7,935	19,666	16,670	2,051,077
	\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	} (1) 4,303 7,034	(1) 163 602	(1) 481 952	(¹) 173 385	3,188 17,371 35,996 54,594	103 1,276 4,223 7,843	80 797 2,355 4,684	156,166 228,663 271,405 273,837	5,597 19,565 35,504 44,915	3,624 20,487 16,360 24,078	3,045 18,569 14,311 21,655	105 1,835 2,288 5,473	-		-	2,497 2,549 2,423	260 345 514	- 1
	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	8,320 15,106 20,737 29,493 35,155	963 2,091 3,699 5,842 8,935	1,021 2,464 3,438 5,704 7,369	651 1,035 2,011 3,118 4,140	65,039 78,214 87,657 91,287 103,849	12,304 17,927 22,811 27,162 39,153	6,875 10,420 14,046 16,645 22,407	248,522 208,234 187,126 156,840 122,965	50,785 53,783 59,908 59,489 58,305	20,208 14,381 10,042 10,587 9,088	17,704 12,499 8,412 9,164 7,423	5,733 4,714 3,332 4,243 3,439		į				
	\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	78,562 88,470 95,571 87,273 75,382	29,392 43,878 57,654 57,869 60,399	18,227 23,242 31,187 33,646 30,799	10,532 13,109 15,842 19,893 18,167	178,110 144,728 117,550 100,174 84,629	77,611 77,535 77,875 80,357 77,151	42,822 42,513 41,891 40,077 41,363	170,676 90,396 62,279 39,996 25,785	97,931 66,787 55,919 45,590 31,938	15,337 9,801 5,874 2,665 3,630	13,247 8,422 3,497	7,310 6,512 2,715	8,991	10,608	7,118	12,193	13,802	
	\$10,000 under \$15,000	271,167 139,400 77,221 126,111 44,948	309,819 236,827 163,766 431,559 301,919	153,407 135,657 121,959 435,284 504,488	90,817 79,470 71,429 248,520 248,116	265,472 136,699 76,423 123,975 35,728	340,321 294,078 239,875 753,471 589,449	186,543 152,055 121,981 352,591 256,209	56,471 17,229 6,934 7,861 1,037	106,250 56,385 33,441 66,253 24,185	5,038 1,190 (1) 824 115	7,629	12,309						-
	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$50,000 \$500,000 under \$1,000,000 \$1,000,000 or more	7,524 1,935 2,053 336 112	78,895 22,540 26,692 4,315 1,634	205,709 82,338 147,724 54,268 43,394	92,790 41,812 97,771 47,993 58,228	5,142 1,252 1,428 201 90	185,382 67,378 131,743 44,196 62,562	78,389 30,000 60,140 20,088 35,174	112 13 15 1 2	6,352 1,120 1,506 307 609	(1) 3 7 1	-	- - - -	2 5 1 -	67 24 4	113 578 126	1 2 -	104 270 - 1,375	:
1	Nontaxable returns, total	2,714	39	138	95	40,799	2,652	1,440	1,703,018	92,644	2,850,919	13,164	51	(1)	(1)	(1)	3,024	212	2,824,697
	No adjusted gross income	(¹)	(¹)	(¹)	(1)	(¹)	(¹)	(¹)	65,381	3,336	239,236	(¹)	(1)	-	-	-	(¹)	(1)	238,191
	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,000.	- - 	-	-	- ,	(1) 2,017 3,677 5,708 6,206	(1) 54 101 233 328	(1) 26 68 120 176	223,388 327,670 376,345 244,539 162,145	5,818 10,024 15,578 13,825 11,531	501,615 422,140 565,934 353,528 276,268	} 4,079 2,630 2,372	3 13 7	{	- - - (1)	- - - (1)			499,077 420,095 562,548 350,904 274,604
	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	2,588	38	135	93	5,204 6,154 3,782 2,774 1,639 3,014	331 466 284 295 184 329	186 226 210 124 83 199	119,773 82,593 44,082 21,322 18,259 17,521	10,163 8,541 5,325 3,066 2,713 2,724	213,237 129,309 65,582 36,611 19,765 27,694	3,416	27 - - -	· -	-	-	2,646	195	211,947 128,057 65,456 36,485 19,765 27,568
	Returns under \$5,000	123,540	22,378	21,579	11,614	574,980	135,125	79,550	3,539,255	477,771	2,952,580	125,946	31,213	2,617	1,023	327	16.888	3,455	2.807.129

125,946 29,670 3,125

31,213 22,348 6,498

2,617 3,792 2,624

1,023 3,432 6,248

327 785 6,826

16,888 3,971 1,831

3,455 2,450 10,977

2,807,129 26,085 1,483

123,540 425,510 670,841 22,378 249,201 ,577,966 574,980 628,171 646,444 21,579 137,119 1,884,234 11,614 77,560 1,076,946 135,125 390,855 2,708,458 79,550 208,863 1,293,172 3,539,255 406,273 90,055 477,771 2,952,580 300,841 63,518 296,456 9,063

INDIVIDUAL INCOME TAX RETURNS FOR 1959

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

PART I.—ALL RETURNS

7								Joint returns	of husbands	and wives			Separate retu	rns of husbar	nds and wive	3	_
	Adjusted gross income classes	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	
			(Thousand dollars)	(Thousand dollers)	(Thousand	(Thousand dollars)		(Thousand	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollers)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	Grand total	60,271,297	¹ 305,094,979	103,207,937	166,540,616	38,645,299	37,257,643	¹ 240,675,037	83,570,409	128,210,748	29,895,172	1,939,846	¹ 6,205,741	2,071,149	3,614,353	855,468	1
2	Taxable returns, total	47,496,913	287,775,346	79,719,310	166,385,053	38,645,299	30,471,489	227,416,228	65,810,315	128,156,260	29,895,172	1,574,670	6,077,873	1,582,406	3,613,045	855,468	2
3 4 5	\$600 under \$1,000	1,341,398 2,129,771 2,093,777 2,494,170	1,116,472 2,674,096 3,647,621 5,603,123	804,839 1,405,011 1,640,689 2,526,904	194,586 955,378 1,542,106 2,337,578	38,920 190,429 306,486 461,710	96,683 325,016 705,004	136,313 572,389 1,582,464	116,020 390,019 1,055,948	6,566 109,917 320,117	1,310 22,054 63,584	68,786 116,229 133,277 155,186	56,933 146,447 233,929 349,985	41,272 77,010 100,303 139,055	9,724 51,159 103,380 165,713	1,955 10,215 20,651 32,544	3 4 5 6
7 8 9 10	\$2,500 under \$3,000 \$3,000 under \$3,500 \$4,000 under \$4,000 \$4,000 under \$4,500	2,766,760 2,876,359 3,062,895 3,324,058 3,325,929	7,626,054 9,353,232 11,481,953 14,123,691 15,808,246	3,218,495 3,795,791 4,487,492 5,451,261 5,943,735	3,376,072 4,252,413 5,372,837 6,631,896 7,560,498	668,214 846,713 1,077,613 1,335,485 1,524,973	1,026,614 1,314,249 1,625,577 2,031,485 2,282,179	2,846,669 4,284,383 6,097,778 8,642,387 10,855,831	1,749,757 2,429,518 3,220,079 4,301,361 4,987,221	699,381 1,236,161 1,969,166 3,035,009 4,219,603	139,157 245,469 391,456 602,777 839,185	189,579 173,301 170,041 149,889 124,547	522,490 562,404 636,095 634,624 589,999	175,504 180,904 175,160 165,638 151,726	277,369 305,057 376,844 380,443 357,762	54,889 61,111 76,289 77,801 73,202	7 8 9 10 11
12 13 14 15 16	\$5,000 under \$6,000	6,216,537 5,036,281 3,688,764 2,616,468 1,747,657	34,117,177 32,627,712 27,559,833 22,162,993 16,544,491	12,259,667 10,648,966 7,948,736 5,637,995 3,696,393	16,684,611 16,979,238 15,454,065 13,226,703 10,389,591	3,371,068 3,440,244 3,149,451 2,720,390 2,157,614	4,875,340 4,342,870 3,334,046 2,435,916 1,635,080	26,814,213 28,156,357 24,919,135 20,636,877 15,478,183	11,006,731 9,988,052 7,610,323 5,471,126 3,582,329	11,617,905 13,778,853 13,523,769 12,081,469 9,602,111	2,313,585 2,754,432 2,726,957 2,462,223 1,977,273	133,978 72,809 33,988 15,035 10,180	728,787 465,898 253,649 127,651 96,397	163,204 98,351 46,612 19,049 14,663	453,612 297,738 165,719 88,491 66,463	94,704 63,384 36,336 20,188 15,206	13 14 15
17 18 19 20 21	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	3,203,834 706,164 301,431 422,251 114,711	37,628,019 12,073,580 6,698,056 14,148,928 7,549,453	6,775,546 1,535,880 671,761 956,324 255,494	25,557,238 8,927,811 5,155,939 11,379,799 6,229,490	5,477,515 2,094,829 1,322,695 3,540,277 2,627,092	3,012,183 646,145 272,649 383,670 102,982	35,353,336 11,043,074 6,056,746 12,848,017 6,768,424	6,583,208 1,471,155 639,208 912,241 242,229	23,796,218 8,107,868 4,640,914 10,331,547 5,600,323	5,043,220 1,860,550 1,156,471 3,129,093 2,313,475	15,281 5,721 2,509 3,186 795	181,062 98,172 56,167 102,988 52,363	3,779	134,290 76,358 45,268 81,460 41,418	33,832 22,292 15,409 32,580 21,081	18 19 20
22 23 24 25 26	\$100,000 under \$150,000 \$150,000 under \$220,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	17,465 4,475 4,776 717 265	2,080,621 764,285 1,361,923 478,154 545,633	37,024 9,495 9,873 1,446 493	1,695,238 609,591 1,070,737 376,573 425,065	854,300 328,449 617,667 225,399 267,766	15,210 3,857 3,975 579 180	1,811,682 658,365 1,128,708 385,246 339,651	34,415 8,765 8,937 1,276 397	1,484,629 526,763 891,211 304,836 271,924	735,713 279,064 503,180 176,698 158,246	58 80 20	17,654 10,163 25,553 12,786 115,677	91 28	13,132 8,189 19,929 10,297 83,230	7,521 4,798 12,680 7,767 59,033	24 25
27	Nontaxable returns, total	12,774,384	¹ 17,319,633	23,488,627	155,563	-	6,786,154	¹ 13,258,809	17,760,094	54,488	-	365,176	¹ 127,868	488,743	1,308	-	27
28	No adjusted gross income	433,135	² 1,521,945	736,691	-	-	296,950	² 1,049,154	614,859	-	-	7,809	²267,377	7,690	-	-	28
29 30 31 32 33	Under \$600 \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	3,918,975 1,654,296 1,825,431 1,351,555 1,016,028	1,275,411 1,275,738 2,245,413 2,368,047 2,287,259	3,324,242 2,281,324 3,168,356 2,840,031 2,533,354	320 3,221 17,187 31,080	- - - -	544,908 677,690 1,096,084 984,297 834,655	195,312 552,149 1,361,557 1,727,560 1,882,841	1,343,366 2,210,348 2,232,608	457	-	152,686 60,041 56,535 32,739 26,326	52,424 45,356 68,573 57,122 59,130	68,457 82,574 64,727	81 97 180 644		29 30 31 32 33
34 35 36 37 38 39	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	851,250 648,482 405,835 257,413 164,169 247,815	2,317,709 2,093,375 1,523,501 1,095,120 774,533 1,585,472	2,364,131 2,029,683 1,422,425 1,008,428 676,897 1,103,065	38,536 20,374 14,512 8,520 6,020 15,793		734,350 594,061 379,408 246,658 158,933 238,160	2,001,571 1,918,035 1,424,487 1,049,350 749,786 1,445,315	1,895,001 1,351,297 979,615 663,205	4,836	-	11,341 10,114 4,045 3,540	30,657 32,443 15,456 34,084	31,361 14,556	306 - - -	-	34 35 36 37 38 39
40 41		35,941,686 19,546,385	¹ 87,168,649 134,402,569	51,659,779 41,277,351	32,363,134 72,745,950	6,450,543	16,856,198	146,831,708 117,348,437 76,494,892	38,726,191	60,612,363	2,304,992 12,234,470 15,355,710	267,024	¹ 3,837,320 1,677,625 690,796	346,443	2,028,759 1,072,023 513,571	229,818	41

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

PART I.—ALL RETURNS—Continued

				of heads of ho	usehold			Returns	for survivin	g spouse		Retur	ns of single	persons not rviving spou		sehold or	T
	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollers)	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 deliers)	Exemptions (Thousand	Taxable income (Thousand dollars)	Income tax after credits (Thousand	,
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	┨
1	Grand total	964,680	¹ 4,997,766	1,244,041	2,998,289	702,141	97,907	¹ 403,412	157,840	193,613	47,174	20,011,221	¹ 52,813,023	16,164,498	31,523,613	7,145,344	, ,
2	Taxable returns, total	870,399	4,876,177	1,111,413	2,996,986	702,141	66,924	361,906	106,169	193,600	47,174	14,513,431	49,043,162	11,109,007	31,425,162	7,145,344	=
3 4 5 6	\$600 under \$1,000	7,667 13,409 20,723 44,611	6,480 17,583 35,763 101,122	4,600 10,547 18,815 50,476	978 4,436 11,199 32,155	195 884 2,290 6,349	3,079 5,044	(³) 5,367 11,518	(³) 3,694 6,653	(³) 765 2,980	(³) 153 567	(1,264,612 (1,902,117 1,611,682 1,584,325	1,052,740 2,371,998 2,800,173 3,558,034	758,767 1,200,234 1,127,858 1,274,772	183,795 892,981 1,316,845 1,816,613	36,763 177,973 261,338 358,666	3 2
7 8 9 10 11	\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	48,313 67,510 76,493 101,216 97,313	133,144 220,003 287,597 429,948 464,464	57,247 87,488 98,521 127,138 123,544	52,031 93,070 141,608 230,595 269,196	10,382 18,488 28,105 46,124 54,084	4,296 7,251 9,673 7,409 5,503	12,014 23,825 36,412 31,627 25,903	6,431 11,252 16,261 11,847 8,906	3,143 7,934 13,236 14,974 11,270	627 1,582 2,615 2,978 2,199	1,497,958 1,314,048 1,181,111 1,034,059 816,387	4,111,737 4,262,617 4,424,071 4,385,105 3,872,049	1,229,556 1,086,629 977,471 845,277 672,338	2,344,148 2,610,191 2,871,983 2,970,875 2,702,667	463,159 520,063 579,148 605,805 556,303	9 10
12 13 14 15 16	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	159,140 93,050 48,841 26,911 16,194	870,240 603,918 365,035 227,635 152,448	209, 562 126,019 68,875 33,837 22,562	533,004 384,026 241,585 161,126 106,415	108,678 78,967 50,826 34,727 23,108	9,041 3,871 2,504 } 3,325	48,647 24,616 18,626 30,520	15,701 6,817 3,880 6,099	23,735 14,325 11,987 20,040	4,749 2,864 2,258 4,170	1,039,038 523,681 269,385 { 137,326 84,158	5,655,290 3,376,923 2,003,388 1,159,924 797,849	864,469 429,727 219,046 110,738 73,985	4,056,355 2,504,296 1,511,005 889,988 600,191	849,352 540,597 333,074 202,108 139,001	13 14 15
17 18 19 20 21	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	27,921 8,509 4,549 6,209 1,408	329,268 146,017 101,535 205,641 95,502	39,682 13,121 7,385 9,097 2,238	240,521 109,966 77,844 163,184 78,543	54,965 28,426 22,409 57,290 36,992	2,471 781 412 (³)	29,911 13,179 8,955 (³) 13,521	3,976 1,567 638 (³) 358	20,942 9,975 7,449 (³) 10,897	4,437 2,511 1,965 (3) 4,609	145,978 45,008 21,312 28,843 9,330	1,734,442 773,138 474,653 978,387 619,643	129,530 43,336 21,558 30,610 9,737	1,365,267 623,644 384,464 792,758 498,309	341,061 181,050 126,441 317,591 250,935	17 18 19 20
22 23 24 25 26	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	205 82 106 15 4	24,271 13,927 29,550 9,924 5,162	337 122 166 29 5	18,763 11,151 23,129 8,129 4,332	10,171 6,334 14,025 5,070 3,252	(³) 17 14 1	(³) 2,982 4,227 804	(³) 29 19 1 -	(³) 2,448 3,175 737	(³) 1,488 2,059 356	1,868 461 601 102 41	223,731 78,848 173,885 69,394 85,143	2,052 504 660 112 41	176,301 61,040 133,293 52,574 65,579	99,685 36,765 85,723 35,508 47,235	22 23 24 25
27	Nontaxable returns, total	94,281	¹ 12 1, 5 8 9	132,628	1,303	-	30,983	¹ 41,506	51,671	13	-	5,497,790	13,769,861	5,055,491	98,451		27
28	No adjusted gross income	3,485	² 7,478	4,207	-	-	1,594	²1,236	3,047	-	-	123,297	² 196,700	106,888			28
29 30 31 32 33	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	18,858 15,907 23,616 13,292 6,997	6,778 12,479 29,210 23,409 15,298	15,125 17,711 32,592 21,874 12,594	- 231 96 425	- - - -	3,632 7,631 6,327 5,296 3,125	1,462 6,261 7,808 9,320 6,847	4,367 11,603 9,011 8,884 6,701	- - 13 -	- - - -	3,198,891 893,027 642,869 315,931 144,925	1,019,435 659,493 778,265 550,636 323,143	2,117,405 840,187 833,831 511,938 257,852	239 2,893 16,441 27,960		29 30 31 32 33
34 35 36 37 38 39	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	5,997 (3) 2,666 (3)	16,337 (³) 10,083	12,317 (³) 7,399 (³)	318 (3)	- - - -	3,378	11,044	8,058	-	-	98,103 41,388 18,797 8,296 4,290 7,976	265,222 133,513 70,033 35,400 20,355 111,066	199,795 96,268 47,266 19,084 11,049 13,928	29,041 10,213 3,329 2,199 1,184 4,952	- - - - -	34 35 36 37 38 39
41 42	Returns under \$5,000	570,904 344,595 49,181	11,812,056 2,221,994 963,716	708,871 462,757 72,413	836,338 1,426,156 735,795	166,901 296,306 238,934	74,904 18,741 4,262	¹ 190,246 122,409 90,757	118,115 32,497 7,228	54,640 70,087 68,886	10,775 14,041 22,358	17,696,113 2,059,827 255,281	¹ 34,497,319 13,032,104 5,283,600	14,214,465 1,709,463 240,570	17,803,597 9,565,321 4,154,695	3,559,218 2,064,132 1,521,994	40 41

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

PART II.—RETURNS WITH STANDARD DEDUCTION

=						Incom- ter		Joint return	s of husband	s and wives		s	eparate retui	ns of husban	is and wives		
	Adjusted gross income classes	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions (Thousand	Taxable income	Income tax after credits (Thousand	
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		dollars)	dollars)	dollars)	dollars)	1
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	1
1	Grand total	37,761,052	¹ 137,682,393	58,854,778	74,487,167	15,710,969	19,689,560	195,797,328	43,921,432	49,176,553	10,353,616	1,411,992	¹ 3,490,358	1,486,613	2,072,912	431,215	1
2	Taxable returns, total	26,735,539	125,332,535	38,902,132	74,408,880	15,710,969	14,051,412	86,379,099	29,033,539	49,153,031	10,353,616	1,076,202	3,435,688	1,035,211	2,072,108	431,215	2
3 4 5 6	\$600 under \$1,000	1,286,084 1,907,425 1,716,281 1,946,504	1,067,589 2,392,246 2,981,307 4,362,597	771,651 1,268,501 1,333,978 1,987,545	189,131 884,493 1,348,840 1,939,060	37,865 176,433 268,450 383,452	94,514 256,574 548,896	133,162 448,850 1,226,075	113,417 307,889 843,027	6,494 95,972 260,543	19,298	64,868 100,585 106,750 124,003	53,662 126,677 187,627 278,984	38,921 67,623 81,707 113,518	9,341 46,268 87,072 137,486	1,880 9,245 17,405 26,932	3 4 5 6
7 8 9 10 11	\$2,500 under \$3,000. \$3,000 under \$5,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	2,012,170 1,966,418 1,979,350 2,022,193 1,904,642	5,544,847 6,393,114 7,416,646 8,589,777 9,052,377	2,353,076 2,590,027 2,853,757 3,264,751 3,275,291	2,637,312 3,162,889 3,820,826 4,464,848 4,870,744	522,984 632,490 770,562 903,581 987,851	723,113 859,097 983,897 1,148,958 1,201,786	2,006,433 2,800,346 3,685,348 4,885,857 5,717,492	1,286,612 1,651,433 2,004,093 2,515,211 2,657,020	519,039 868,604 1,312,446 1,881,332 2,487,944	103,469 172,994 261,819 374,112 495,532	141,148 124,039 119,251 97,720 80,674	389,097 402,977 446,679 413,357 382,030	132,844 128,551 123,023 109,379 97,078	217,279 233,796 278,773 262,550 246,433	42,965 47,001 56,536 53,991 50,565	10
12 13 14 15 16	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	3,027,138 2,207,750 1,541,945 1,079,594 698,608	16,578,154 14,281,764 11,511,000 9,140,653 6,618,087	5,604,451 4,316,267 3,072,279 2,121,340 1,346,670	9,318,893 8,541,103 7,289,699 6,107,138 4,611,117	1,895,220 1,746,212 1,501,003 1,269,859 966,853	2,179,824 1,787,020 1,340,639 975,386 640,240	11,966,221 11,569,267 10,014,763 8,260,109 6,065,256	4,863,474 3,946,988 2,898,442 2,030,088 1,291,057	5,905,699 6,465,170 6,114,720 5,403,870 4,167,617	1,177,173 1,295,335 1,239,427 1,108,490 863,359	66,337 28,243 9,076 5,833 2,814	361,790 181,392 67,701 49,636 26,867	77,192 38,842 10,196 7,014 3,929	251,089 128,429 52,967 39,706 21,534	52,900 27,726 11,919 9,284 5,012	13 14 15
17 18 19 20 21	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	1,162,532 171,884 54,140 46,331 4,109	13,489,912 2,916,460 1,196,687 1,476,960 257,125	2,203,101 330,704 107,031 92,994 7,996	10,126,035 2,414,249 1,035,559 1,337,843 245,027	2,207,089 587,291 278,942 431,746 109,121	1,064,736 153,435 47,858 41,597 3,540	12,345,019 2,602,610 1,058,331 1,327,296 221,227	2,114,649 313,194 100,752 88,104 7,509	9,165,522 2,135,980 909,715 1,197,626 210,178	1,962,431 502,957 235,344 373,803 91,048	3,699 755 405	42,283 12,843 11,581	4,236 679 478	36,197 11,786 10,900	9,370 3,750 4,483	18 19
22 23 24 25 26	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	346 44 46 4	41,275 7,575 12,455 2,709 1,219	555 81 76 7 3	40,375 7,452 12,334 2,697 1,216	21,278 3,961 6,578 1,539 609	230 36 33 2 1	27,434 6,150 9,380 1,254 1,219	432 73 67 5 3	26,774 6,042 9,281 1,247 1,216	14,320 3,199 4,991 820 609	- 2 -	505	- 1 -	502 -	251 -	22 23 24 25 26
27	Nontaxable returns, total	11,025,513	¹ 12,349,858	19,952,646	78,287	-	5,638,148	19,418,229	14,887,893	23,522	-	335,790	¹ 54,670	451,402	804	-	27
28	No adjusted gross income	433,135	² 1,521,945	736,691	-	-	296,950	² 1,049,154	614,859	-	-	7,809	² 267,377	7,690	_	-	28
29 30 31 32 33	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	3,886,342 1,519,408 1,605,274 1,116,692 780,659	1,263,252 1,166,557 1,960,818 1,961,860 1,761,773	3,283,332 2,167,557 2,913,535 2,521,183 2,134,379	31.5 2,442 21,659 22,509	- - - -	533,186 660,587 1,028,544 878,850 671,741	191,334 537,956 1,271,559 1,543,695 1,517,056	1,053,937 1,310,517 2,106,086 2,062,648 1,887,247	- - 414 1,611		151,515 56,373 48,446 28,443 22,076	51,867 42,276 58,366 49,829 49,872	109,905 65,904 75,692 59,220 59,521	- 81 97 91 535	- - - -	29 30 31 32 33
34 35 36 37 38 39	\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000 \$5,000 or more	626,197 456,019 270,185 151,327 87,567 92,708	1,696,630 1,469,298 1,018,592 645,056 411,648 516,319	1,908,593 1,580,871 1,074,819 687,964 422,114 521,608	23,073 7,911 4,438 2,675 1,970 295	- - - -	557,820 428,096 257,384 147,534 86,234 91,222	1,513,040 1,379,410 970,476 628,983 405,374 508,500	1,736,357 1,488,925 1,026,060 671,635 415,915 513,707	5,679 6,722 4,438 2,393 1,970 295	-	6,837 8,372 3,127 2,792	18,518 26,851 12,022 12,446	20,561 27,465 12,455 12,929	- - -	- - -	34 35 36 37 38 39
40 41 42	Returns under \$5,000	27,673,872 8,647,672 1,439,508	159,634,039 58,645,268 19,403,086	16,981,956	23,396,135 35,868,245 15,222,787	4,683,668 7,379,147 3,648,154	11,363,761 7,014,294 1,311,505	129,813,292 48,383,756 17,600,280	25,752,888 15,543,425 2,625,119	7,455,601 28,057,371 13,663,581	1,480,310 5,683,784 3,189,522	1,294,162 112,969 4,861	¹ 2,732,392 690,754 67,212	1,340,846 140,373 5,394	1,519,802 493,725 59,385	306,520 106,841 17,854	41

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

PART II.—RETURNS WITH STANDARD DEDUCTION—Continued

_					PAR.	T 11.—RETUR	S WITH STAND	DARD DEDUCTION-	-Continued							
			Returns o	f heads of ho	usehold			Returns f	or surviving	spouse		Retur	ns of single	persons not rviving spou		sehold or
	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollers)	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	Taxable income (Thousand dollars)	Income tax after credito (Thousand dollars)
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
1	Grand total	470,634	¹ 2,120,700	594,725	1,356,673	290,690	49,186	¹ 144,019	80,683	66,226	13,683	16,139,680	¹ 36,129,988	12,771,325	21,814,803	4,621,765
2	Taxable returns, total	404,628	2,060,622	505,106	1,356,017	290,690	26,165	118,991	41,290	66,226	13,683	11,177,132	33,338,135	8,286,986	21,761,498	4,621,765
3 4 5 6	\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	5,875 10,157 12,842 22,679	4,906 13,467 21,842 51,100	3,525 8,596 11,633 27,984	888 3,524 8,023 18,009	177 703 1,658 3,565						1,215,008 1,701,169 1,338,369 1,248,341	1,008,702 2,117,623 2,320,045 2,800,509	729,005 1,077,865 930,655 999,314	178,813 828,019 1,157,226 1,521,385	35,801 165,151 229,979 300,838
7 8 9 10 11	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	22,931 27,555 36,375 41,366 42,796	63,641 89,982 136,967 176,037 205,062	27,713 35,145 47,127 48,869 52,700	29,565 45,878 76,069 109,501 131,788	5,896 9,173 15,122 21,948 26,515						1,123,393 953,142 836,405 730,370 577,801	3,081,289 3,091,497 3,134,690 3,098,531 2,740,455	903,405 770,844 673,353 585,103 46 5, 991	1,869,978 2,011,165 2,148,023 2,203,260 2,000,489	370,364 402,631 435,978 451,904 414,444
12 13 14 15 16	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$3,000. \$9,000 under \$10,000.	79,481 42,007 21,533 14,411 8,556	435,772 274,462 160,539 121,578 80,625	103,636 54,013 29,673 19,348 12,418	288,903 192,996 114,814 90,073 60,143	59,037 40,304 24,372 19,609 12,981	26,165	118,991	41,290	66,226	13,683	699,244 348,895 169,319 83,838 45,620	3,802,118 2,246,451 1,257,677 708,287 432,239	554,869 274,322 132,239 64,512 37,212	2,867,454 1,747,438 999,639 572,930 352,113	604,978 381,420 223,914 132,363 83,454
17 18 19 20 21	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	12,274 2,057 1,030 651 46	142,814 34,663 22,720 20,187 3,079	16,795 3,210 1,626 1,029 62	113,739 29,396 20,063 18,506 2,970	26,758 7,846 6,135 6,735 1,471						81,342 15,466 5,046 3,728 505	954,183 263,560 111,278 119,075 31,814	66,639 13,333 4,448 3,335 405	806,227 234,762 101,784 112,047 30,903	207,553 72,143 36,204 47,465 16,091
22 23 24 25 26	\$100,000 under \$150,000	(³)	(³) 157 - 517	(³)	(³) 155 - 515	(³) 106 - 254 -	- - - -	-	1111	- - - -	- - -	112 7 11 1	13,336 1,268 2,570 938	121 7 8 1 -	13,102 1,255 2,551 935	6,633 656 1,336 465
27	Nontaxable returns, total	66,006	¹ 60,078	89,619	656	-	23,021	¹ 25,028	39,393	-	-	4,962,548	¹ 2,791,853	4,484,339	53,305	-
28	No adjusted gross income	3,485	² 7,478	4,207	-	-	(³)	(3)	(3)	-	-	123,297	² 196,700	106,888	-	-
29 30 31 32 33	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	18,102 13,196 17,068 8,077 3,126	6,506 10,369 20,608 14,414 6,950	14,217 15,684 24,335 15,314 7,101	231 425	- - - -	3,173 7,172 5,075 2,963	1,314 5,900 6,199 5,335	3,891 11,052 7,509 5,885	- 7	- - -	3,180,366 782,080 506,141 198,359 81,924	1,012,231 570,056 604,086 348,587 184,018	2,101,382 764,400 699,913 378,116 176,148	234 2,114 12,154 19,938	-
34 35 36 37 38 39	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,000. \$4,500 under \$5,000.	2,952	8,709 - - -	8,761 - -	- - - -		3,044	7,516 - -	3,009	- - -	- - -	58,254 19,551 8,756 3,820	156,229 63,037 32,589 17,720	142,514 64,481 32,997 17,500	17,394 1,189 - 282	-
40 41	Returns under \$5,000	288,582 165,988 16,064	¹ 823,082 1,072,976 224,642	352,911 219,088 22,726	423,901 746,929 185,843	84,757 156,303 49,630	41,641 6,719 826	¹ 84,530 46,908 12,581	67,797 11,543 1,343	25,168 30,646 10,412	4,991 6,090 2,602	14,685,726 1,347,702 106,252	126,180,743 8,450,874 1,498,371	11,615,173 1,067,527 88,625		2,807,090 1,426,129

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

PART III.-RETURNS WITH ITEMIZED DEDUCTIONS

=								Joint return	s of husband	and wives		S	eparate retur	ns of husband	is and wives		
	Adjusted gross income classes	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(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)	(13)	(14)	(15)	
1	Grand total	22,510,245	167,412,586	44,353,159	92,053,449	22,934,330	17,568,083	144,877,709	39,648,977	79,034,195	19,541,556	527,854	2,715,383	584,536	1,541,441	424,253	1
2	Taxable returns, total	20,761,374	162,442,811	40,817,178	91,976,173	22,934,330	16,420,077	141,037,129	36,776,776	79,003,229	19,541,556	498,468	2,642,185	547,195	1,540,937	424,253	2
3 4 5 6	\$600 under \$1,000	55,314 222,346 377,496 547,666	48,883 281,850 666,314 1,240,526	33,188 136,510 306,711 539,359	5,455 70,885 193,266 398,518	1,055 13,996 38,036 78,258	2,169 68,442 156,108	3,151 123,539 356,389	2,603 82,130 212,921	72 13,945 59,574	2,756 11,794	3,918 15,644 26,527 31,183	3,271 19,770 46,302 71,001	2,351 9,387 18,596 25,537	383 4,891 16,308 28,227	75 970 3,246 5,612	3 4 5 6
7 8 9 10 11	\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	754,590 909,941 1,083,545 1,301,865 1,421,287	2,081,207 2,960,118 4,065,307 5,533,914 6,755,869	865,419 1,205,764 1,633,735 2,186,510 2,668,444	738,760 1,089,524 1,552,011 2,167,048 2,689,754	145,230 214,223 307,051 431,904 537,122	303,501 455,152 641,680 882,527 1,080,393	840,236 1,484,037 2,412,430 3,756,530 5,138,339	463,145 778,085 1,215,986 1,786,150 2,330,201	180,342 367,557 656,720 1,153,677 1,731,659	35,688 72,475 129,637 228,665 343,653	48,431 49,262 50,790 52,169 43,873	133,393 159,427 189,416 221,267 207,969	42,660 52,353 52,137 56,259 54,648	60,090 71,261 98,071 117,893 111,329	11,924 14,110 19,753 23,810 22,637	7 8 9 10 11
12 13 14 15 16	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$1,000.	3,189,399 2,828,531 2,146,819 1,536,874 1,049,049	17,539,023 18,345,948 16,048,833 13,022,340 9,926,404	6,655,216 6,332,699 4,876,457 3,516,655 2,349,723	7,365,718 8,438,135 8,164,366 7,119,565 5,778,474	1,475,848 1,694,032 1,648,448 1,450,531 1,190,761	2,695,516 2,555,850 1,993,407 1,460,530 994,840	14,847,992 16,587,090 14,904,372 12,376,768 9,412,927	6,143,257 6,041,064 4,711,881 3,441,038 2,291,272	5,712,206 7,313,683 7,409,049 6,677,599 5,434,494	1,136,412 1,459,097 1,487,530 1,353,733 1,113,914	67,641 44,566 24,912 9,202 7,366	366,997 284,506 185,948 78,015 69,530	86,012 59,509 36,416 12,035 10,734	202,523 169,309 112,752 48,785 44,929	41,804 35,658 24,417 10,904 10,194	12 13 14 15 16
17 18 19 20 21	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$25,000. \$50,000 under \$100,000.	2,041,302 534,280 247,291 375,920 110,602	24,138,107 9,157,120 5,501,369 12,671,968 7,292,328	4,572,445 1,205,176 564,730 863,330 247,498	15,431,203 6,513,562 4,120,380 10,041,956 5,984,463	3,270,426 1,507,538 1,043,753 3,108,531 2,517,971	1,947,447 492,710 224,791 342,073 99,442	23,008,317 8,440,464 4,998,415 11,520,721 6,547,197	4,468,559 1,157,961 538,456 824,137 234,720	14,630,696 5,971,888 3,731,199 9,133,921 5,390,145	3,080,789 1,357,593 921,127 2,755,290 2,222,427	11,582 4,966 2,406 2,900 779	138,779 85,329 53,945 94,527 51,465	14,914 6,022 2,911 3,377 917	98,093 64,572 43,159 73,545 40,542	14,634 29,343	17 18 19 20 21
22 23 24 25 26	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	17,119 4,431 4,730 713 264	2,039,346 756,710 1,349,468 475,445 544,414	36,469 9,414 9,797 1,439 490	1,654,863 602,139 1,058,403 373,876 423,849	833,022 324,488 611,089 223,860 267,157	14,980 3,821 3,942 577 179	1,784,248 652,215 1,119,328 383,992 338,432	33,983 8,692 8,870 1,271 394	1,457,855 520,721 881,930 303,589 270,708	721,393 275,865 498,189 175,878 157,637	155 58 78 20 40	17,654 10,163 25,048 12,786 115,677	177 75 90 28 50	13,132 8,189 19,427 10,297 83,230	7,521 4,798 12,429 7,767 59,033	22 23 24 25 26
27	Nontaxable returns, total	1,748,871	4,969,775	3,535,981	77,276	-	1,148,006	3,840,580	2,872,201	30,966	-	29,386	73,198	37,341	504	<u> -</u>	27
28 29 30 31 32	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,000.	32,633 134,888 220,157 234,863 235,369	12,159 109,181 284,595 406,187 525,486	40,910 113,767 254,821 318,848 398,975	- 5 779 4,528 8,571	-	11,722 17,103 67,540 105,447 162,914	3,978 14,193 89,998 183,865 365,785	22,802 32,849 104,262 169,960 303,280	- - 43 440	-	(³) 3,668 8,089 4,296 4,250	(³) 3,080 10,207 7,293 9,258	(³) 2,553 6,882 5,507 6,099	- - 89 109		28 29 30 31 32
33 34 35 36 37 38	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.		621,079 624,077 504,909 450,064 362,885 1,069,153	455,538 448,812 347,606 320,464 254,783 581,457	15,463 12,463 10,074 5,845 4,050 15,498	-	176,530 165,965 122,024 99,124 72,699 146,938	488,531 538,625 454,011 420,367 344,412 936,815	383,746 406,076 325,237 307,980 247,290 568,719	3,510 3,439 6,427 3,928 2,866 10,313	-	3,408	12,139 30,664	7,604 7,995	306	-	33 34 35 36 37 38
39 40 41	Returns under \$5,000	8,267,814 10,898,713 3,343,718	27,534,610 75,757,301 64,120,675	12,530,164 24,295,395 7,527,600	8,966,999 36,877,705 46,208,745	1,766,875 7,459,620 13,707,835	4,591,040 9,841,904 3,135,139	17,018,416 68,964,681 58,894,612	9,174,703 23,182,766 7,291,508	4,184,199 32,554,992 42,295,004	824,682 6,550,686 12,166,188		1,104,928 986,871 623,584	349,891 206,070 28,575	508,957 578,298 454,186		39 40 41

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

PART III. - RETURNS WITH ITEMIZED DEDUCTIONS-Continued

			Returns	of heads of he	ousehold			Returns	for surviving	g spouse		Retur	ns of single	persons not rviving spou	head of hous	sehold or	T
	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand	Exemptions (Thousand	Taxable income	Income tax after credits (Thousand	Number of returns	Adjusted gross income (Thousand	Exemptions (Thousand	Taxable income	Income tax after credits (Thousand	Number of returns	Adjusted gross income (Thousand	Exemptions (Thousand	Taxable income	Income tar after credits (Thousand	
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	_dollars) (27)	(28)	(29)	(30)	-
1	Grand total	494,046	2,877,066	649,316	1,641,616	411,451	48,721	259,393	77,157	127,387	33,491	3,871,541	16,683,035	3,393,173	9,708,810	2,523,579	, ,
2	Taxable returns, total	465,771	2,815,555	606,307	1,640,969	411,451	40,759	242,915	64,879	127,374	33,491	3,336,299	15,705,027	2,822,021	9,663,664	2,523,579	╡ .
3 4 5 6	\$600 under \$1,000	(³) 3,252 7,881 21,932	(³) 4,116 13,921 50,022	(³) 1,951 7,182 22,492	(³) 912 3,176 14,146	(³) 181 632 2,784	6,836	16,078	8,680	3,301	629	49,604 200,948 273,313 335,984	44,038 254,375 480,128 757,525	29,762 122,369 197,203 275,458	4,982 64,962 159,619 295,228	962 12,822 31,359 57,828	3 4
7 8 9 10 11	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	25,382 39,955 40,118 59,850 54,517	69,503 130,021 150,630 253,911 259,402	29,534 52,343 51,394 78,269 70,844	22,466 47,192 65,539 121,094 137,408	4,486 9,315 12,983 24,176 27,569	4,666 6,251 3,630 3,918	15,513 23,450 15,632 18,565	7,198 10,100 5,658 6,404	4,488 7,721 6,769 7,180	891 1,508 1,352 1,404	374,565 360,906 344,706 303,689 238,586	1,030,448 1,171,120 1,289,381 1,286,574 1,131,594	326,151 315,785 304,118 260,174 206,347	474,170 599,026 723,960 767,615 702,178	92,795 117,432 143,170 153,901 141,859	9
12 13 14 15 16	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	79,659 51,043 27,308 12,500 7,638	434,468 329,456 204,496 106,057 71,823	105,926 72,006 39,202 14,489 10,144	244,101 191,030 126,771 71,053 46,272	49,641 38,663 26,454 15,118 10,127	6,789	36,394 39,107	10,421 10,533	17,987 21,454	3,617 4,334	339,794 174,786 100,066 53,488 38,538	1,853,172 1,130,472 745,711 451,637 365,610	309,600 155,405 86,807 46,226 36,773	1,188,901 756,858 511,366 317,058 248,078	244,374 159,177 109,160 69,745 55,547	12 13 14 15
17 18 19 20 21	\$10,000 under \$15,000	15,647 6,452 3,519 5,558 1,362	186,454 111,354 78,815 185,454 92,423	22,887 9,911 5,759 8,068 2,176	126,782 80,570 57,781 144,678 75,573	28,207 20,580 16,274 50,555 35,521	1,990 610 } (³) 194	24,298 10,395 (³) 13,414	3,194 1,279 (³) 353	16,592 7,650 (³) 10,797	3,460 1,916 (³) 4,569	64,636 29,542 { 16,266 25,115 8,825	780,259 509,578 363,375 859,312 587,829	62,891 30,003 17,110 27,275 9,332	559,040 388,882 282,680 680,711 467,406	133,508 108,907 90,237 270,126 234,844	18 19 20
22 23 24 25 26	\$100,000 under \$150,000	201 81 106 14 4	23,766 13,770 29,550 9,407 5,162	335 121 166 28 5	18,264 10,996 23,129 7,614 4,332	9,846 6,228 14,025 4,816 3,252	(³) 17 14 1	(³) 2,982 4,227 804	(³) 29 19 1	(³) 2,448 3,175 737	(³) 1,488 2,059 356	1,756 454 590 101 41	210,395 77,580 171,315 68,456 85,143	1,931 497 652 111 41	163,199 59,785 130,742 51,639 65,579	93,052 36,109 84,387 35,043 47,235	23 24 25
27	Nontaxable returns, total	28,275	61,511	43,009	647	-	7,962	16,478	12,278	13		535,242	978,008	571,152	45,146	-	27
28 29 30 31 32	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	3,467 6,548 5,215 3,871	2,382 8,602 8,995 8,348	2,935 8,257 6,560 5,493	- - 96 -	- - -						18,525 110,947 136,728 117,572 63,001	7,204 32,437 174,179 202,049 139,125	16,023 75,707 133,918 133,822 81,704	779 4,287 8,022	-	30 31
33 34 35 36 37 38	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	3,711 5,463	10,137 23,047	5,956 13,808	551	, -	7,962	16,478	12,278	13	-	39,849 21,837 10,041 6,296 3,290 7,156	108,993 70,476 37,444 26,883 15,603 106,615	57,281 31,787 14,269 10,884 6,450 9,227	11,647 9,024 3,329 1,917 1,184 4,952	- - - -	34 35
39 40 41	Returns under \$5,000	282,322 178,607 33,117	988,974 1,149,018 739,074	355,960 243,669 49,687	412,437 679,227 549,952	82,144 140,003 189,304	33,263 12,022 3,436	105,716 75,501 78,176	50,318 20,954 5,885	29,472 39,441 58,474	5,784 7,951 19,756	3,010,387 712,125 149,029	8,316,576 4,581,230 3,785,229	2,599,292 641,936 151,945	3,831,934 3,025,747 2,851,129	752,128 638,003 1,133,448	40

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

Adjusted gross income less adjusted gross deficit.

Adjusted gross deficit.

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

Table 14. - NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND NUMBER OF OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES

									All returns									
			Number of	Returns exemptions and/or b	s for age	Number of	Num	per of retu	rns by numbe	r of taxpay	yers' child	ren	Number of exemptions	Number of 1	returns by r then texps			s other
Adjusted gross income classes	Number of returns	Number of exemptions	exemptions for tax- payers	Number of returns	Number of exemptions for age and blindness	exemptions for tax- payers' children	None	One	Two	Three	Four of Number of returns	Number of exemptions	for depend- ents other then tex- payers' children	None	One	Two	Three of Number of returns	Number of exemp- tions
•	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Grand total	60,271,297	172,013,237	97,528,940	5,225,733	6,711,952	61,573,989	32,998,458	9,115,204	8,959,099	5,120,425	4,078,111	19,179,312	6,198,356	55,412,719	3,849,756	781,030	227,792	786,540
axable returns, total	47,496,913	132,865,523	77,968,402	2,686,016	3,298,038	46,744,821	25,376,266	7,837,069	7,666,252	4,092,226	2,525,100	11,298,570	4,854,262	43,509,385	3,277,559	588,306	121,663	400,091
\$600 under \$1,000	1,341,398 2,129,771 2,093,777 2,494,170	1,341,398 2,341,685 2,734,482 4,211,507	1,341,398 2,226,454 2,418,793 3,199,174	37,351 113,509 182,526	37,351 113,509 182,652	46,280 94,353 553,941	1,341,398 2,083,491 1,999,424 2,007,426	46,280 94,353 419,547	- - 67,197		- - - -		31,600 107,827 275,740	1,341,398 2,098,171 1,985,950 2,269,621	31,600 107,827 173,358	51,191	-	- -
\$2,500 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$4,500 under \$5,000	2,766,760 2,876,359 3,062,895 3,324,058 3,325,929	5,364,157 6,326,318 7,479,156 9,085,435 9,906,225	3,793,374 4,190,608 4,688,472 5,355,543 5,608,108	225,095 226,997 221,407 213,866 191,641	249,423 266,994 277,114 263,671 243,318	996,742 1,523,238 2,142,591 3,055,740 3,679,579	2,057,348 1,911,131 1,841,474 1,787,109 1,583,688	439,950 498,800 538,961 582,889 594,986	251,594 376,846 452,610 523,323 595,357	17,868 87,582 220,992 298,105 358,085	(1) 8,858 132,632 193,813	(1) 35,434 531,890 819,624	324,618 345,478 370,979 410,481 375,220	2,509,160 2,601,511 2,771,521 2,991,480 3,023,610	196,494 215,056 226,467 272,430 244,511	55,195 49,622 51,877 45,726 45,620	13,030 14,422	17,734 31,178 40,758 46,599 39,469
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	6,216,537 5,036,281 3,688,764 2,616,468 1,747,657	20,432,778 17,748,279 13,247,894 9,396,658 6,160,653	11,091,877 9,379,151 7,022,810 5,052,384 3,382,737	322,899 215,474 156,529 104,216 82,706	410,422 275,026 200,436 138,663 109,170	8,275,254 7,610,559 5,667,552 3,933,197 2,460,398	2,500,226 1,729,000 1,219,209 876,519 627,929	1,153,768 982,119 724,600 531,600 357,885	1,296,926 1,142,051 863,597 616,516 403,647	736,560 670,019 514,849 349,966 220,057	529,057 513,092 366,509 241,867 138,139	2,317,954 2,334,281 1,671,211 1,118,667 635,048	655,225 483,543 357,096 272,414 208,348	5,672,557 4,638,772 3,387,205 2,392,315 1,575,910	450,456 330,472 255,382 187,967 145,315	78,265 54,162 39,057 27,904 19,976	12,875 7,120 8,282	48,23 44,74 23,60 28,63 23,08
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000	3,203,834 706,164 301,431 422,251 114,711	11,292,578 2,559,801 1,119,603 1,593,874 425,824	6,216,017 1,352,309 574,080 805,921 217,693	182,865 72,199 38,929 65,141 23,861	242,645 98,297 52,186 91,151 33,420	4,449,063 1,012,260 446,263 622,496 148,362	1,194,081 268,743 113,239 166,220 52,562	618,736 118,356 49,308 63,999 17,266	735,696 162,240 65,419 88,967 20,682	403,399 95,185 44,203 59,004 13,753	251,922 61,640 29,262 44,061 10,448	1,148,738 283,869 133,508 203,551 48,473	384,853 96,935 47,074 74,306 26,349	2,878,451 625,301 264,741 363,140 95,214	277,604 67,947 29,171 47,591 14,774	39,822 10,687 5,745 9,186 3,431	1,774 2,334	27,60 7,61 6,41 8,34 4,71
\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	17,465 4,475 4,776 717 265	61,707 15,826 16,455 2,409 821	32,675 8,332 8,751 1,296 445	5,224 1,491 1,721 274 95	7,570 2,108 2,404 376 132	17,515 4,384 4,265 594 195	9,846 2,617 2,942 470 174	2,371 577 601 81 36	2,388 549 548 69 30	1,749 420 372 48 10	1,111 312 313 49 15	5,121 1,449 1,452 231 69	3,947 1,002 1,035 143 49	14,628 3,799 4,080 615 235	2,092 463 491 73 18	529 142 140 22 7	71 65 7	79 25 26
Nontaxable returns, total	12,774,384	39,147,714	19,560,538	2,539,717	3,413,914	14,829,168	7,622,192	1,278,135	1,292,847	1,028,199	1,553,011	7,880,742	1,344,094	11,903,334	572,197	192,724	106,129	386,44
No adjusted gross income	433,135	1,227,818	730,085	88,994	116,625	363,241	271,949	58,226	50,398	28,261	24,301	119,436	17,867	419,086	11,446	1,891	(1)	(1)
Under \$600 \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	3,918,975 1,654,296 1,825,431 1,351,555 1,016,028	5,540,405 3,802,205 5,280,595 4,733,385 4,222,259	4,463,883 2,331,986 2,921,515 2,335,852 1,850,683	349,341 450,315 640,177 387,677 273,755	444,025 565,558 808,099 518,717 416,035	567,293 780,320 1,302,700 1,636,581 1,783,188	3,648,177 1,258,671 1,152,838 554,040 333,925	125,957 193,866 331,863 343,712 101,126	68,153 106,123 181,587 253,556 292,996	34,859 47,411 88,710 103,283 161,590	41,829 48,225 70,433 96,964 126,391	200,453 231,975 341,533 475,908 611,300	65,204 124,341 248,281 242,235 172,353	3,870,443 1,555,127 1,635,170 1,198,945 915,681	38,529 80,125 143,114 80,813 56,102	6,127 13,961 37,942 59,712 21,391	5,083 9,205 12,085	14,42 16,29 29,28 41,99 73,46
\$2,500 under \$3,000 \$3,000 under \$3,500 \$4,000 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	851,250 648,482 405,835 257,413 164,169 247,815	3,940,219 3,382,805 2,370,707 1,680,713 1,128,161 1,838,442	1,585,600 1,242,543 785,243 504,071 323,102 485,975	174,838 85,697 39,172 17,284 10,018 22,449	267,332 140,286 61,569 25,976 15,655 34,037	1,933,210 1,890,559 1,451,693 1,094,062 758,815 1,267,506	206,206 93,727 45,288 19,950 11,631 25,790	63,211 30,994 16,059 4,431 2,467 6,223	191,468 81,501 32,502 17,845 5,808 10,910	211,969 223,718 59,419 36,085 16,148 16,746	178,396 218,542 252,567 179,102 128,115 188,146	851,156 1,025,409 1,192,373 945,686 696,288 1,189,225	154,077 109,417 72,202 56,604 30,589 50,924	765,094 584,210 366,430 225,970 147,389 219,789	48,401 40,010 24,063 18,903 11,853 18,838	17,966 12,628 7,845 6,376 2,297 4,588	11,634 7,497 6,164 2,630	69,74 44,15 32,44 24,94 14,14 22,91
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	35,941,686 19,546,385 4,783,226	86,099,635 68,795,586 17,118,016	51,896,487 36,402,583 9,229,870	3,929,660 901,433 394,640	5,013,909 1,163,756 534,287	25,654,126 29,203,511 6,716,352	24,208,891 6,975,185 1,814,382	4,487,678 3,754,985 872,541	3,548,864 4,332,838 1,077,397	1,994,085 2,507,568 618,772	1,702,168 1,975,809 400,134	8,086,465 9,260,146 1,832,701	2,025,736	33,275,967 17,880,189 4,256,563	2,021,102 1,387,869 440,785	487,367 223,913 69,750	54,414	539,27 190,04 57,22

Table 14.—NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND NUMBER OF OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Continued

												A103 OF 1A	MINICK AM	D WINDSTED	GROSS INC	JUME CLA	135ES C	ontinued
								Joint return	s of husba	nds and wiv	es							
Adjusted gross income classes			Number of	exemption	ns with ns for age plindness	Number of	Num	per of retur	ns by numbe	er of taxpa	yers' childi	ren	Number of exemptions	Į.	returns by n then taxpa	umber of yers' chi	dependent ildren	ts other
najarita grata marao azabasa	Number of returns	Number of exemptions	exemptions for tax-		Number of	for tax-					Four	r more	for depend- ents other	-			Three	or more
			payer and spouse	Number of returns	exemptions for age and blindness	payers' children	None	One	Two	Three	Number of returns	Number of exemptions	than tex- payers'	None	One	Two	Number of returns	Number of exemp- tions
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Grand total	37,257,643	139,284,019	74,515,286	3,129,991	4,599,980	56,934,074	12,678,829	7,620,013	8,223,131	4,831,212	3,904,458	18,374,163	3,234,679	34,645,913	2,144,283	364,379	103,068	361,638
Taxable returns, total	30,471,489	109,683,859	60,942,978	1,647,362	2,254,581	43,804,012	10,227,006	6,698,540	7,162,420	3,924,138	2,459,385	11,008,218	2,682,288	28,240,928	1,868,585	296,466	65,510	220,771
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	96,683 325,016 705,004	193,366 650,032 1,759,914	193,366 650,032 1,410,008	- - 59,424	- - 59,424	- - 263,297	96,683 325,016 441,707	263,297	-	-	-	- - -	27,185	96,683 325,016 677,819	27,185	-		-
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	1,026,614 1,314,249 1,625,577 2,031,485 2,282,179	2,916,262 4,049,197 5,366,799 7,168,935 8,312,035	2,053,228 2,628,498 3,251,154 4,062,970 4,564,358	105,774 127,748 134,132 142,219 134,839	129,976 167,619 188,839 191,772 185,724	668,538 1,170,498 1,802,689 2,736,574 3,378,107	538,473 575,763 618,283 685,733 713,105	307,744 366,108 413,801 479,664 500,312	180,397 312,744 391,925 467,161 551,718	59,634 201,235 273,120 333,394	(1) 125,807 183,650	(1) 503,228 774,177	64,520 82,582 124,117 177,619 183,846	970,391 1,241,341 1,525,402 1,882,581 2,131,576	47,926 63,694 79,479 126,153 122,730	8,297 8,755 17,451 17,788 22,835	(1) 3,245 4,963 5,038	9,736 15,890 15,446
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	4,875,340 4,342,870 3,334,046 2,435,916 1,635,080	18,344,551 16,646,754 12,683,871 9,118,544 5,970,548	9,750,680 8,685,740 6,668,092 4,871,832 3,270,160	231,709 161,939 115,926 83,279 61,787	319,106 221,158 159,374 117,726 88,125	7,883,549 7,399,219 5,566,240 3,890,324 2,429,142	1,376,970 1,149,838 921,086 722,127 535,147	1,039,628 923,770 694,185 517,780 346,927	1,234,104 1,109,766 849,401 606,816 396,974	712,568 657,602 508,184 348,439 218,352	512,070 501,894 361,190 240,754 137,680	2,238,009 2,283,111 1,648,701 1,113,595 633,211	391,216 340,637 290,165 238,662 183,121	4,548,796 4,063,315 3,092,610 2,240,470 1,482,885	272,675 232,679 201,368 163,178 129,771	44,401 38,127 33,527 24,778 17,301	9,468 8,749 6,541 7,490 5,123	29,739 31,704 21,743 25,928 18,748
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000	3,012,183 646,145 272,649 383,670 102,982	10,972,013 2,451,925 1,065,347 1,520,402 403,715	6,024,366 1,292,290 545,298 767,340 205,964	136,134 52,149 28,093 47,806 17,885	195,298 78,040 41,247 73,525 27,364	4,400,922 994,223 437,078 611,428 145,976	1,030,445 218,490 89,319 134,008 42,258	604,052 113,271 47,158 60,919 16,452	727,276 159,769 63,907 86,713 20,291	399,927 93,891 43,346 58,279 13,624	250,483 60,724 28,919 43,751 10,357	1,142,537 279,741 132,068 202,246 48,070	351,427 87,372 41,724 68,109 24,411	2,714,454 573,198 240,108 329,514 84,873	254,591 61,299 25,843 43,499 13,723	35,935 9,728 5,026 8,528 3,216	7,203 1,920 1,672 2,129 1,170	24,966 6,617 5,829 7,554 4,256
\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	15,210 3,857 3,975 579 180	57,358 14,608 14,895 2,126 662	30,420 7,714 7,950 1,158 360	3,906 1,113 1,253 189 58	6,230 1,724 1,927 288 95	17,153 4,245 4,087 558 165	7,778 2,083 2,240 350 104	2,287 531 552 72 30	2,326 522 522 64 24	1,723 413 353 46 8	1,096 308 308 47 14	5,045 1,431 1,432 220 63	3,555 925 931 122 42	12,664 3,240 3,347 491 154	1,850 415 446 65 16	492 134 124 17 6	204 68 58 6	721 242 237 23 14
Nontaxable returns, total	6,786,154	29,600,160	13,572,308	1,482,629	2,345,399	13,130,062	2,451,823	921,473	1,060,711	907,074	1,445,073	7,365,945	552,391	6,404,985	275,698	67,913	37,558	140,867
No adjusted gross income	296,950	1,024,765	593,900	55,220	82,851	335,978	149,658	50,935	47,298	25,928	23,131	112,663	12,036	288,228	6,623	(1)	(1)	(1)
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	544,908 677,690 1,096,084 984,297 834,655	1,794,565 2,238,943 3,683,914 3,721,014 3,650,879	1,089,816 1,355,380 2,192,168 1,968,594 1,669,310	171,363 207,963 310,607 260,976 204,174	265,301 322,042 475,359 388,846 345,788	427,257 542,847 979,366 1,295,270 1,559,649	360,250 439,636 624,352 348,491 234,514	73,103 87,628 212,989 301,028 86,788	47,047 71,496 123,751 171,586 276,910	26,599 37,076 73,009 81,759 124,379	37,909 41,854 61,983 81,433 112,064	180,263 200,999 299,848 405,793 545,904	12,191 18,674 37,021 68,304 76,132	534,712 662,344 1,065,274 931,189 780,591	9,032 12,930 26,311 42,380 37,725	7,305 12,515	3,328 3,423 3,824	10,111 11,314 13,377
\$2,500 under \$3,000	734,350 594,061 379,408 246,658 158,933 238,160	3,533,505 3,158,335 2,252,161 1,632,692 1,105,341 1,804,046	1,468,700 1,188,122 758,816 493,316 317,866 476,320	132,338 69,698 32,335 14,032 6,854 17,069	224,039 123,657 54,066 22,724 12,365 28,361	1,756,788 1,771,994 1,385,903 1,068,172 751,356 1,255,482	146,900 71,609 35,200 14,158 8,521 18,534	54,469 28,443 14,390 4,305 1,548 5,847	181,001 77,670 30,218 17,053 5,808 10,873	194,504 217,378 57,960 36,085 16,148 16,249	157,476 198,961 241,640 175,057 126,908 186,657	756,805 936,077 1,137,197 921,506 689,748 1,179,142	83,978 74,562 53,376 48,480 23,754 43,883	679,119 543,258 346,829 217,674 143,738 212,029	37,144 34,838 20,902 18,110 11,727 17,976	11,677 10,837 7,179 6,043 (1) 4,255	6,410 5,128 4,498 4,831 (1) 3,900	23,480 18,050 18,116 18,284 ((1) 17,397
Returns under \$5,000	15,954,801 16,856,198 4,446,644	58,212,654 64,543,652 16,527,713	31,909,602 33,712,396 8,893,288	2,169,696 670,412 289,883	3,240,392 931,564 428,024	21,894,283 28,413,239 6,626,552	6,428,052 4,722,018 1,528,759	3,246,552 3,526,969 846,492	2,953,783 4,207,162 1,062,186	1,758,208 2,460,803 612,201	1,568,206 1,939,246 397,006	7,465,541 9,089,537 1,819,085	1,168,377 1,486,453 579,849	15,043,765 15,635,566 3,966,582	724,889 1,017,155 402,239	138,784 162,350 63,245	47,363 41,127 14,578	165,920 144,598 51,120

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 14. —NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND NUMBER OF OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Continued

							Sep	arate retur	ns of husba	nds and wiv	res							
			Number of	exemption	s with s for age lindness	Number of	Ишт	er of return	as by number	r of taxpay	ers' childr	en	Number of exemptions	Number of re	eturns by m than taxpa;			other
Adjusted gross income classes	Number of returns	Number of exemptions	exemptions for tax-		Number of	exemptions for tax-					Four o	r more	for depend- ents other				Three o	or more
•	returns	exemptions	payer	Number of returns	exemptions for age and blindness	payers' children	None	One	Two	Three	Number of returns	Number of exemptions	then tax- payers' children	None	One	Two	Number of returns	Number of exemp- tions
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total	1,939,846	3,451,913	1,939,846	68,430	68,558	1,227,932	1,277,448	338,709	179,977	82,871	60,841	280,656	215,577	1,774,618	127,946	29,091	8,191	29,449
Taxable returns, total	1,574,670	2,637,340	1,574,670	46,062	46,190	854,375	1,069,303	280,992	139,235	56,532	28,608	125,317	162,105	1,443,968	104,911	21,719	4,072	13,756
\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	68,786 116,229 133,277 155,186	68,786 128,350 167,171 231,759	68,786 116,229 133,277 155,186	(1) 4,008 3,594	(1) 4,008 3,594	9,995 22,760 58,602	68,786 106,234 110,517 111,133	9,995 22,760 29,504	- - 14,549	1	-	- - -	(1) 7,126 14,377	68,786 114,896 126,151 143,142	(1) 7,126 9,711	(1)	-	- - -
\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	189,579 173,301 170,041 149,889 124,547	292,506 301,506 291,934 276,063 252,877	189,579 173,301 170,041 149,889 124,547	5,749 4,504 4,630 3,171 3,801	5,749 4,504 4,630 3,171 3,801	74,688 100,167 98,634 106,628 104,820	138,008 111,236 113,035 90,653 69,733	33,787 33,161 27,801 28,332 28,022	12,451 20,039 19,908 17,541 11,956	5,333 8,532 6,171 10,570 8,918	6,252	25,340 26,132	16,375	171,208 156,553 156,078 136,846 108,837	14,252 11,296 10,630 10,710 12,711	4,119 4,119	_	-
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	133,978 72,809 33,988 15,035 10,180	272,006 163,919 77,687 31,748 24,438	133,978 72,809 33,988 15,035 10,180	4,367 2,882 4,707	4,367 2,882 4,833	117,041 79,231 37,410 13,048 9,630	74,522 32,542 14,617 7,775 4,788	27,418 19,228 9,582 2,619 2,607	17,948 11,743 4,331 3,780	7,298 3,378 4,486	6,792 5,918	31,833 26,383	16,620 8,997 3,704 } 6,045	30,617	10,702 6,663 3,038 } 4,459	10,124	4,070	13,750
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000	15,281 5,721 2,509 3,186 795	31,917 11,168 4,953 6,298 1,553	15,281 5,721 2,509 3,186 795	1,703 892 913 199	1,703 892 913 201	12,877 4,109 { 1,962 2,218 398	8,269 3,362 1,408 1,845 561	3,433 1,363 (1) 777 130	1,875 1,353 69	1,190	3,725	15,613	2,056 909 159	5,309 2,337 2,900	1,302 831 123	1,020		
\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	155 58 80 20 40	295 125 152 46 83	155 58 80 20 40	75 27 26 10 11	75 27 26 10 11	49 29 39 13 27	131 44 62 14 28	(¹) 6 5 1 3	(¹) 4 6 3 6	3 6 2 2	-	6 4 - 6	(1) 11 7 3 5	141 50 74 18 38	(1) 6 5 1] 1 1 1] 1 - - 1	3 - - 3
Nontexable returns, total	365,176	814,573	365,176	22,368	22,368	373,557	208,145	57,717	40,742	26,339	32,233	155,339	53,472	330,650	23,035	7,372	4,119	15,693
No adjusted gross income	7,809	12,817	7,809	(1)	(1)	4,044	6,221	(¹)	(¹)	(¹)	(1)	(1)	(1)	7,475	(1)	-	-	-
Under \$600	152,686 60,041 56,535 32,739 26,326	184,344 114,095 137,623 107,878 109,467	152,686 60,041 56,535 32,739 26,326	3,765 5,914 7,513	3,765 5,914 7,513	25,227 41,687 62,454 63,396 70,280	136,765 33,391 19,314 4,497 4,749	10,291 16,946 21,895 6,045	3,378 5,371 10,121 15,700	(1) 3,333 (1) 3,038 12,586	3,034 3,459 5,705	(1) 13,804 16,837 27,444	{ (1) 6,453 11,121 10,624 11,024	150,687 55,255 46,993 25,241 21,208	(1) 3,453 7,963 4,372) (1) 3,126	(1)	(¹)
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	11,341 10,114 4,045 3,540	46,942 52,269 24,260 24,878	11,341 10,114 4,045 3,540	4,546	4,546	30,350 38,489 16,882 20,748	3,208	(1)	5,541	3,171 - - (1)	{ 4,459 7,498 3,126 } 3,160	19,504 32,909 16,297 20,077	(1)	8,550 8,781 3,379 } 3,081	5,581	(1)	3,786	14,693
Returns under \$5,000	1,644,964 267,024 27,858	2,817,896 577,404 56,613	1,644,964 267,024 27,858	52,613 11,956 3,861	52,613 12,082 3,863	943,607 262,599 21,726	1,127,470 134,244 15,734	271,077 61,454 6,178	137,186 39,468 3,323	65,862 15,162 1,847	43,369 16,696 776	200,572 76,723 3,361	176,712 35,699 3,166	236,911	100,471 25,195 2,280	24,608 4,252 231		27,025 (¹)

Returns of heads of household Returns with exemptions for age humber of returns by number of dependents other Number of returns by number of taxpayers' children Number of and/or blindness than taxpayers' children Number of Number of exemptions for tax-Adjusted gross income classes Number of Number of exemptions for texfor depend Four or more Three or more exemptions ents other Number o exemptions payers payer None One Two Three Number None One returns for age and children Two Number of Number of payers' children blindness returns exemption returns exemptions (55) (56) (57) (58) (59) (60) (61) (62) (63) (64) (65) (66) (67) (68) (69) (70) (71) (72) 2,073,402 Grand total..... 964,680 964.680 60,385 60,792 491,206 638,552 203,837 88,101 27,555 386,848 6,635 28,50 556,724 500,743 12,382 40,462 64,707 Taxable returns, total..... 870,399 1,852,359 870,399 43,027 43,101 426,680 579,296 188,168 75,974 22,452 4,509 19,208 512,179 435,379 58,466 367,802 8,752 27,445 \$600 under \$1,000..... 7,667 7.667 13,409 20,723 \$1,000 under \$1,500..... 13,409 (1) (¹) 2,458 2,458 12.364 \$1,500 under \$2,000...... \$2,000 under \$2,500..... 31,358 84,126 5,467 17,580 3,376 18,283 17,347 29,154 3,376 12,631 44,611 3,652 44,611 3,652 10,090 30,776 3,745 2,826 \$2.500 under \$3.000..... 48,313 67,510 95,411 145,814 48,313 67,510 2,422 2,422 22,950 32,614 40,507 9,448 15,751 5,251 21,726 28.952 17,116 \$3,000 under \$3,500..... \$3,500 under \$4,000..... \$4,000 under \$4,500..... 34,427 46,752 56,939 39,253 41,349 51,522 22,213 24,869 44,449 42,085 3,749 3,749 7,422 3,830 47,729 64,796 65,127 19,849 25,093 22,319 7,629 9,201 76,493 101,216 164,202 211,897 76,493 101,216 39,000 2,871 3,503 2,871 3,503 50.871 4,283 3,245 \$4.500 under \$5,000..... 43,625 8,295 61,466 45,269 43,622 7,422 \$5,000 under \$6,000..... \$6,000 under \$7,000..... \$7,000 under \$8,000..... \$8,000 under \$9,000..... 159,140 93,050 48,841 26,911 33,332 18,210 6,746 5,756 3,549 5,548 3,836 2,756 (1) 77,634 45,429 29,168 349.270 159,140 106,613 63,753 14,200 4,202 3,711 106,948 67,717 34,027 18,204 65,858 11,288 80,868 210,032 114,792 56,395 3,836 2,756 (1) 93,050 48,841 6,709 5,208 47,711 27,029 14,493 7,673 35.836 8,503 18,480 10,959 33,360 18,995 26,911 10.488 4,711 8,749 27,433 2,963 3,034 2,503 \$9,000 under \$10,000...... 37,603 16,194 16,194 2,503 11,015 4,502 19,177 11,430 7,142 27,921 8,509 4,549 \$10,000 under \$15,000..... 27,921 3,838 66,138 3,87 16,272 18,020 5,619 1,937 846 1,268 331 12,521 4,396 2,526 2.775 1.096 18,073 13,105 2,021 651 6,539 4,033 4,254 1,006 4,832 2,572 3,671 822 \$15,000 under \$20,000...... \$20,000 under \$25,000...... 8,509 21,869 1,713 892 (1) 961 15 5,108 2,676 3,290 1,612 1,051 1,783 475 4,549 1,225 \$25,000 under \$50,000..... \$50,000 under \$100,000..... 6,209 1,408 15,162 3,730 6,209 1,408 3,671 840 2,195 408 2.916 51 797 121 38 54 \$100,000 under \$150,000.... 205 562 204 276 205 48 22 37 49 163 67 (1) (1) 124 59 77 10 \$150,000 under \$200,000.... \$200,000 under \$500,000.... \$500,000 under \$1,000,000... 145 58 g2 82 106 32 41 18 106 28 11 92 10 10 15 19 ũ \$1,000,000 or more..... Nontaxable returns, total..... 94,281 221,043 94,281 17,358 17,691 64,526 59,256 15,669 12,127 5,103 (¹) (1) 44,545 65,364 19,046 6,241 3,630 13,017 No adjusted gross income.... 3,485 7,011 3,485 (1) (1) (1) (1) 2,191 (1) (1) (1) (1) (1) (1) 2,861 25,208 29,518 54,320 36,456 20,990 18,858 Under \$600..... 18.858 2,261 2,505 6,259 17,606 10,278 15,483 2,171 \$600 under \$1,000..... \$1,000 under \$1,500..... \$1,500 under \$2,000..... \$2,000 under \$2,500..... 15,907 23,616 2,505 6,259 6,755 4,503 4,422 15,907 12,590 14,268 8,372 2,873 2,283 7,888 (1) 4,351 23,616 13,292 11,475 8,426 6.253 11,946 6,997 5,743 4,126 6,917 2,331 \$2,500 under \$3,000...... \$3,000 under \$3,500..... \$3,500 under \$4,000..... 11,793 4,943 (1) (1) 5,997 20,529 5,997 11,443 4,286 6,241 3,630 13,017 5,622 5,955 5,412 3,058 10,581 2,874 4,000 under \$4,500..... 6,129 27,011 6,129 11,560 2,842 \$4,500 under \$5,000...... \$5,000 or more..... Returns under \$5,000........... Returns \$5,000 under \$10,000... 1,181,450 570,904 344,595 288,045 36,310 7,875 3,918 589 374.242 126,111 53,668 14.05€ 2,827 286,191 337,977 138,401 188,332 29,080 5,353 15,435 234,069 177,774 20,742 13,881 24.502 Returns \$10,000 or more..... 49.181 120.690 49,181 10,133 29.874 24,365 3,485 2,162

Table 14 .- NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND NUMBER OF OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES -- Continued

INDIVIDUAL INCOME TAX RETURNS FOR 1959

								Returns	of survivi	ug spouse								
				exemption	ns with ns for age	Number of	Nur	mber of retu			ayers' child	iren	Number of exemptions	Number of re	eturns by no			other
Adjusted gross income classes	Number of	Number of	Number of exemptions		Number of	exemptions for tax-			,		Four o	r more	for depend- ents other				Three or	more
	returns	exemptions	for tax-	Number of returns		payers' children	None	One	Two	Three	Number of returns	Number of exemptions	then tax- payers' children	None	One	Two	Number of returns	Number of exemp- tions
<u> </u>	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
Grand total	97,907	263,071	97,907	7,388	7,516	146,275	11,923	48,167	22,907	9,340	5,570	24,274	11,373	89,758	5,930	1,550	(1)	(1)
Taxable returns, total	66,924	176,951	66,924	5,254	5,382	95,271	8,292	34,902	15,234	4,806	3,690	15,483	9,374	60,441	4,597	1,217	(1)	(1)
\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500) (1) 3,079 5,044	(1) 6,157 11,088	(¹) 3,079 5,044			(1) 2,745 4,459		(1) 2,745 3,125	ر ۱۱۰	-			- - -	} (1) 3,079 4,377	{ <u> </u>	- - -		:
\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	4,296 7,251 9,673 7,409 5,503	10,718 18,753 27,102 19,745 14,843	4,296 7,251 9,673 7,409 5,503			6,089 11,502 16,303 10,705 6,674		(1) 3,332 4,502 3,963 3,585	E					3,963 7,251 9,214 6,616 4,170				
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	9,041 3,871 2,504 } 3,325	26,169 11,362 6,467 10,164	9,041 3,871 2,504 3,325	5,236	5,363	13,417 7,032 2,711 6,506	8,275	4,251 5,128	15,231	4,803	3,689	15,479	9,369	7,708 3,745 } 4,911	4,596	1,217	(1)	(1)
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000	2,471 781 412 343 196	6,627 2,612 1,064 995 597	2,471 781 412 343 196			3,436 1,557 515 584 314		1,130						2,231 644 343 (1) 159				
\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	(1) 17 14 1	(1) 49 32 2	(1) 17 14 1 1	12 6 -	13 6 -	(1) 14 12 1	9 8 -	5 2 1] 2 - -	1 2 -	1 - - -	4	5 - - -	(1) 15 14 1 -] - - -	- - - -	1 -	
Nontaxable returns, total	30,983	86,120	30,983	2,134	2,134	51,004	3,631	13,265	7,673	4,534	1,880	8,791	(1)	29,317	(1)	(1)	_	
No adjusted gross income	(1)	(1)	(1)	(¹)	(¹)	(1)	(¹)	(1)	(1)	(1)	(1)	(1)	-	(1)	-	-	-	
Under \$600 \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	3,632 7,631 6,327 5,296 3,125	7,279 19,338 15,019 14,807 11,169	3,632 7,631 6,327 5,296 3,125	(1)	(1)	3,647 10,410 7,899 8,845 7,711	3,000	(1) 4,216 4,624	7,547	4,408	1,502	6,647	(1)	3,632 7,631 5,660 4,963 2,792	} (1)	$\left\{\begin{array}{c} \vdots \\ \vdots \end{array}\right.$	-	
\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	3,378	13,429	3,378	-	-	9,385		3,254	,,,,,,	4,400	1,502	0,047	-	3,045	{	(1) - - - -		

Returns under \$5,000........... Returns \$5,000 under \$10,000... Returns \$10,000 or more...... 74,904 18,741 4,262 Footnote at end of table. See text for "Description of Sample" and "Explanation of Classifications and Terms."

196,859 54,162 12,050

74,904 18,741 4,262

4,890 (1) 579

4,890 (1) 581

110,148 29,666 6,461

9,134 (¹) 744

37,021 9,379 1,767

17,796 4,112 999

7,579 (1) 509

3,374 (1) 243

14,798 (1) 1,169

(1)

(¹)

69,653 16,364 3,741

3,919 (1) 300

(1)

6,917 3,710 746

166,034 15,224

73.978

4,615

259.215

23,872

Table 14. --NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND NUMBER OF OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES -- Continued Returns of single persons not head of household or surviving spouse Number of returns by number of dependents other Number of returns by number of taxpayers' children exemptions for age Number of and/or blindness Mumber of than taxpayers' children Number of exemption cemptions Adjusted gross income classes Number of exemptions for depen for tax-Four or more returns exemptions for tax-Number of ents othe Three or more navers 1 then tax None One Two Three Number None One returns for age ar payers' children Two umber of of blindness returns exemption returns ions (94) (91) (92) (93) (95) (96) (97) (98) (99) (100)(101) (102) (103) (104) (105) (106) (107)(108) Grand total..... 20,011,221 26,940,832 20,011,221 ,959,539 ,975,106 2,774,502 18,391,706 904,478 444,983 169.447 100,607 471,717 2,180,003 18,401,687 ,184,749 321,303 103,482 352,648 14,513,431 18,515,014 Taxable returns, total...... 273,389 14.513.431 944.311 948.784 1,564,483 13,492,369 634,467 84,298 28,908 130,344 1.488.316 13.328.669 931.664 210,438 42.660 135,776 \$600 under \$1,000..... 1,264,612 2,000,390 1,879,764 1.264.612 1,264,612 1,872,895 \$1,000 under \$1,500..... \$1,500 under \$2,000..... 35,892 35,892 1,902,117 33,159 1.868.958 33,159 29,222 97,325 1,611,682 1,611,682 107.376 107,376 115,397 63,381 548,301 63,381 113,531 1.514.357 97.325 \$2,000 under \$2,500..... 1,584,325 2,124,620 1,584,325 115,271 1,422,558 48,236 214,895 1,415,129 123,497 45,699 2,049,260 1.497.958 111.150 111.276 87,134 80,448 73,008 51,369 34,056 30,149 224.477 . 347.920 1,334,646 116,867 \$3,500 under \$3,500...... \$3,500 under \$4,000..... \$4,000 under \$4,500..... \$4,500 under \$5,000..... 198,986 185,965 150,962 40,653 5.792 17.376 1.314.048 1.811.048 92.95 (1) 204,935 181,022 158,755 1,157,113 1,039,478 913,915 30,830 23,151 23,027 25,422 23,690 22,376 117,853 8.252 1,629,119 1,408,795 1,120,563 1.181.111 181,111 111,030 7,452 1,061,967 11.289 4.698 18.792 1,034,059 64,767 49,165 65,019 944.802 45,837 28,467 12,289 2,664 4,119 11,324 816,387 816,387 49,957 146,353 735,057 107,866 733,758 64,781 12,364 18,357 1,039,038 523,681 269,385 \$5,000 under \$6,000...... 1,440,782 80,356 1,039,038 183,613 28,262 12,799 4,657 3,920 940.995 49.139 8,943 3,946 42,853 19,451 11,699 137.775 929,711 85,544 19,784 3,999 12,663 \$6,000 under \$7,000...... \$7,000 under \$8,000..... 716,212 365,077 46,484 34,595 19,147 17,292 18,993 12,709 523,681 269,385 46.817 79.648 482.741 470,730 43,293 6,865 2,198 35,054 19,147 17,292 32,023 15,542 11,439 249,353 28,615 \$8,000 under \$9,000..... 137,326 184,563 137.326 4,992 3,423 12.548 127.571 \$9,000 under \$10,000..... 84,158 76.979 10,419 76,24 \$10.000 under \$15.000..... 41,395 17,549 9,544 145.978 215,883 145,978 40.813 15,556 136,866 4,502 1,509 3,325 8,469 2,877 1,509 12,954 135.506 \$15,000 under \$20,000..... \$20,000 under \$25,000..... \$25,000 under \$50,000.... 45,008 21,312 72,227 35,930 45,008 21,312 17,377 4,883 15,868 5,832 2,675 41,954 19,871 3,838 2,399 824 3,827 2.870 12,441 5,857 9,441 14,949 5,267 (1) 51.017 28.843 15,240 4,012 668 26,662 8,896 836 108 2.922 26.746 1,616 \$50,000 under \$100,000..... 9,330 16,229 9,330 288 8,687 496 \$100,000 under \$150,000..... 1,868 3,420 1.868 1.183 1.203 122 (1) 1.803 (1) 227 1,674 172 \$150,000 under \$200,000..... \$200,000 under \$500,000..... 461 443 578 29 435 23 22 1,100 601 102 601 102 ī 14 **568** 95 24 \$500,000 under \$1,000,000... \$1,000,000 or more..... 73 99 Nontaxable returns, total..... 5,497,790 8,425,818 5,497,790 1,015,228 ,026,322 1,210,019 4,899,337 270,011 171,594 85,149 71,699 341,373 691,687 5,073,018 253,085 110,865 60,822 216,872 123,297 No adjusted gross income 178,146 123,297 32,055 32,055 17,921 112.987 6,167 (1)(1) (1) (1) 4,873 (1) 118,928 3,865 Under \$600..... 3,198,891 893,027 3,529,009 Under \$600... \$600 under \$1,000... \$1,000 under \$1,500.... \$1,500 under \$2,000... 40.806 17,395 3,209 16,380 26,976 48,176 11,802 1,400,311 893.02 232.636 233,800 178,621 774.655 80.57 3.838 817,307 10,423 12.558 642 869 315,672 493,564 22,148 29,423 49,734 187,99 502.975 100,285 32.782 6.827 853,230 429,754 315,931 144,925 315.931 125,627 257,124 139,805 194,466 90,536 32,388 11,385 59,431 12,341 17,700 229,180 108,217 31,809 13,381 8,284 15,911 \$2,000 under \$2,500..... 144,925 66,411 22,373 8,290 36,619 7,416 \$2,500 under \$3,000...... 98.103 332,992 41,041 16,296 6,836 98.101 40.248 130,503 6,950 6,296 13,593 70.182 7,548 4,045 43,885 21,101 15,461 63.345 72.013 5,956 12.586 \$3,000 under \$3,500...... \$3,500 under \$4,000..... \$4,000 under \$4,500..... 41,388 41,388 15,666 74,699 39,650 21,207 3,963 28,064 13,493 30,712 13,637 5,172 6,170 8,962 6,216 31,95 8,296 31,806 8,296 3.125 3,125 3,290 13,053 5,792 2,830 3,809 4,239 7,332 6,296 3,655 2.458 \$4,500 under \$5,000..... 18,415 23,213 4,290 3,164 5,339 5.159 26,221 3.374 19,852 \$5,000 or more..... (1) 5,635 6.810 17.696.113 23,690,776 2,418,043 327,434 29,025 Returns under \$5,000..... 17,696,113 -666-484 1.679.704 16.269.993 148,380 19,278 386,431 84,392 15,134 393,124 1,896,916 16,312,139 320,913 28,229 3,506 .003.491 286,256

89,590

7,971

53,016

5,536

1,789

1,081

1,882,809

238,904

See text for "Description of Sample" 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.

201,711

91,344

92,772

Returns \$5,000 under \$10,000...

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

=				Retu			sales of cap							from sales	of capital as	sets		_
				Net loss		Short-ten		Long-	term					Total				
		Number of returns with gain		from sales of capital assets after	Net loss from sales of capital					Capital loss		Net gain from sales	Short-ter		Long-	term	Capital	
	Adjusted gross income classes	or loss from sales of capital assets	Number of returns	statutory limitation (deducted from gross income)	assets before statutory limitation	Net short-term capital gain	Net short-term capital loss	Net long-term capital gain	Net long-term capital loss	carryover from 1954-58	Number of returns	of capital assets in adjusted gross income	Net short-term capital gain	Net short-term capital loss	Net long-term capital gain	Net long-term capital loss	loss carryover from 1954-58	İ
				(Thousand	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollers)	(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)	(13)	(14)	(15)	(16)	
1	Grand total	4,907,129	900, 118	522, 115	1,865,761	22,573	1, 241, 226	149,342	796,466	950,760	4,007,011	6,796,602	476, 283	224,704	12,904,675	19,654	111,757	1
2	Taxable returns, total	3,962,051	755,089	431,318	1,514,378	18,468	1,015,260	123,566	641,168	784, 342	3, 206, 962	6, 185, 273	420,461	211,942	11,780,279	19,359	105,563	2
3 4 5 6	\$600 under \$1,000	23,070 49,517 79,187 110,390	2,179 6,808 10,061 15,132	3,976	2,059 10,450 11,078 19,061	- - 9 38	779 3,518 6,269 9,407	163 107 1,043	1,280 7,095 4,926 10,735	728 1,902 2,327 3,733	20,891 42,709 69,126 95,258	6, 130 14, 832 32, 723 52, 229	796 463 2,816 2,456	45 438 516	10,667 28,787 61,417 100,063	- 582 -	1	3 4 5 6
7 8 9 10 11	\$2,500 under \$3,000. \$3,000 under \$4,000. \$3,500 under \$4,000. \$4,000 under \$4,500.	126, 171 144, 674 161, 801 178, 342 161, 413	20,404 26,069 30,312 37,494 29,698	18,817 21,683	28, 113 56, 774 50, 837 70, 455 43, 521	(1) 90 829 122	17,562 40,551 27,628 45,660 31,254	4,184 775 1,033 1,466 4,887	14,743 16,999 24,333 27,091 17,277	10,907 39,966 21,387 35,545 21,132	105,767 118,605 131,489 140,848 131,715	70,179 73,941 82,482 102,538 94,883	2,677 3,954 6,834 8,527 5,481	440 1,082 3,145 1,508 1,083	136, 112 141, 074 154, 447 189, 779 180, 397	333 6 2 124 254	134 1,540 1,406 1,307	9 10 11
12 13 14 15 16	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	348, 160 330, 690 283, 480 250, 774 222, 460	69, 034 65, 492 54, 119 50, 059 42, 258	35, 282 28, 844 25, 666	76,083 92,382 95,922 64,206 108,783	462	24,559 59,232 34,809 43,107 87,276	1,103 5,729 1,178 7,318 2,465	28,880	16, 696 49, 976 28, 003 33, 393 63, 391	279, 126 265, 198 229, 361 200, 715 180, 202	192, 639 215, 091 178, 992 191, 474 174, 531	15,013 19,187 13,993 16,227 19,299	4,064 4,659 2,633 5,648 3,844	360, 514 399, 533 334, 550 356, 307 316, 958	600 1,531 962 82 1,324	2,911 4,222 1,496 4,327 650	13
17 18 19 20 21	\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000	654,998 290,991 159,186 270,339 91,376	123,704 59,101 34,387 57,069 17,875	36,173 21,842 39,908	223, 219 144, 587 108, 253 180, 255 87, 743	4,358	138, 614 104, 263 85, 811 151, 621 68, 749	14,022 14,334 11,813 28,175 14,548	101,687 56,880 36,158 61,168 35,015	98,790 83,448 64,266 124,479 56,509	531, 294 231, 890 124, 799 213, 270 73, 501	683,540 448,068 329,328 919,590 799,610	71,639 47,667 32,624 79,874 41,489	24,092 19,966 17,632 42,472 42,843	1,254,543 826,295 613,860 1,729,890 1,562,127	3,324 2,765 1,410 3,994 1,522	11,410 10,824 10,991 20,053 20,694	18 19 20
22 23 24 25 26	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000. \$500,000 under \$1,000,000 \$1,000,000 or more	15,433 4,163 4,487 695 254	515	482 449 57	9,085	45 60 11	16,288 5,881 9,686 807 1,929	4,133 1,440 3,279 93 278	9,435 2,551 2,738 204 1,067	14,027 3,906 7,393 662 1,776	12,772 3,598 3,972 634 222	394, 216 191, 952 457, 432 220, 874 257, 999	12,906 4,319 6,719 2,168 3,333	14,667 6,784 10,283 2,707 1,391	777,896 382,078 912,063 440,194 510,730	307 17 179 38 3	5,302 3,104 3,938 859 201	23 24 25
27	Nontaxable returns, total	945,078	145,029	90,797	351, 383	4,105	225,966	25,776	155, 298	166,418	800,049	611,329	55,822	12,762	1,124,396	295	6,194	27
28	No adjusted gross income	111,414	25,017	+	76,870	1,419	54, 343	5,976	29,922	45,049	86, 397	129,739	8,619	1,844	244,085	-	1,427	
29 30 31 32 33	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	102, 139 109, 052 151, 254 129, 389 106, 092	17,583 15,641	7,846 10,369 9,383	33, 177 43, 074	50 10 42	16,533 7,179 21,027 21,264 12,855	2,372 450 714	19,546 13,093 12,611 22,566 21,971	11,881 6,364 17,754 4,587 10,908	85,051 95,461 133,671 113,748 91,503	63,818 34,905 68,239 59,826 55,261	23,221 1,454 5,764 1,615 3,252	727 738 1,053 787 486	82, 107 67, 643 126, 018 117, 213 104, 507	91 6 -	107 1,688 436 451	31 32 33
34 35 36 37 38 39	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000. \$5,000 or more.	83, 110 59, 983 33, 441 18, 030	9,621 5,639 4,224 2,594	5,233 3,579 2,411 1,563	10,296 10,062 5,687 3,790	- - - 429	12, 436 6, 779 5, 501 2, 053 2, 842 63, 154	823 419 - 55	4,340 4,980 3,633 1,432	8, 268 4, 048 4, 793 257 2, 432 50, 077	72,506 50,362 27,802 13,806 11,924 17,818	46,694 39,601 23,922 12,763 12,906 63,655	2,110 1,365 2,677 312 592 4,841	302 1,387 182 760 1,235 3,261	89,550 77,862 42,673 25,836 25,865 121,037	39 1 - 85 - 73	182 999 - - - 904	35 36 37 38
40 41	Returns under \$5,000	1,952,987 1,457,543	314, 348 288, 825	182,992 154,649	580, 888 482, 078	3,740 3,782	345,440 294,720 601,066	25,758 26,940	218,086	253,968 226,886 469,906	1,638,639 1,168,718 1,199,654	1,077,611 972,000 4,746,991	84,985 86,610 304,688	17,758 22,031 184,915	2,006,100 1,801,941 9,096,634	1,523 4,563 13,568	9,871 13,606 88,280	41

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

						Returns	Returns with met gain from	in from sale	se of capit	sales of capital assets-Continued	ntimed					L
			2	Returns with	irms with normal tax and surtax	nd surtex					Returns w	Returns with alternative tax	ive tex			
			Net gain from sales	Short (efter o	Short-term (after carryover)	Long-term	term	Capital		Net gain	Short (after o	Short-term (after carryover)			Net long-	
	Adjusted gross income classes	Number of returns	of capital assets in adjusted gross income	Net short-term capital gain	Net short-term capital loss	Net long-term capital gain	Net long-term capital loss	loss carryover from 1954-58	Number of returns	of capital assets in adjusted gross income	Net short-term capital gain	Net short-term capital loss	Net long-term capital gain	Carryover from 1954-58	gain in gain in excess of net short- term capital	
			(Thousand	(Thousand	(Thousand dollars)	(Thousand	(Thousand	(Thousand		(Thousand	(Thousand	(Thousand	(Thousand	(Thousand	(Thousand	
		(11)	(18)	(19)	(50)	(21)	(22)	(23)	(%)	(25)	(26)	(27)	(28)	(52)	(30)	
Н	<u> </u>	3,096,666	4,052,712	364,046	143,018	7, 559, 067	19, 359	76,624	110,296	2, 132, 561	56,415	68,924	4, 221, 212	28,939	4, 152, 288	-
U1 4 10	\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,500. \$2,000 under \$2,500.	20,891 42,709 69,126 95,258	6,130 14,832 32,723 52,229	796 463 2,816 2,456	45 438 438 516	10,667 28,787 61,417 100,063	582	1111								01 W 4 W
9 6 7 6	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,000 under \$4,500. \$4,000 under \$4,500.	105,767 118,605 131,489 140,848 131,715	70,179 73,941 82,482 102,538 94,883	5,6,9,5 5,527 4,527 4,527	1, 9, 14, 082 1, 5, 145 083	136, 112 141, 072 154, 447 189, 779	333 6 124 254	1, 1, 1, 1, 1, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,			(Alternation	(Alternative tax not applicable)	pplicable)			96890
ដងឯងង	\$5,000 under \$6,000. \$7,000 under \$7,000. \$7,000 under \$9,000. \$8,000 under \$9,000.	279, 126 265, 198 229, 361 200, 715 180, 202	192, 639 215, 091 178, 992 191, 474 174, 531	15,013 15,187 15,227 16,227	4,06,059 2,053 3,5633 8,848 448	360, 514 399, 533 334, 550 356, 307 316, 958	600 1,531 962 82 1,324	2, 911 4, 222 1, 496 4, 327 650								ដងដង្គ
84448	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	531, 294 231, 856 122, 568 184, 781 13, 932	683, 540 448, 060 324, 987 801, 917 242, 747	71, 639 47, 667 32, 145 73, 369 16, 426	24, 092 19, 966 17, 326 37, 425 10, 879	1, 254, 543 826, 280 605, 831 1, 502, 507 466, 561	3,324 1,765 1,994 1,522	11, 410 10, 824 10, 693 17, 885 5, 960	(1) 2,231 28,489 59,569	(1) 4,341 117,673 556,863	(1) 479 6,505 25,063	(1) 306 5,047 31,966	(1) 8,029 227,383 1,095,566	(1) 298 2, 168 14, 734	(1) 7,723 222,336 1,063,600	82848
ជនជន	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	977 130 105 9	42,924 10,627 11,533 2,449 1,264	2,791 564 1,130 583 9	2,547 586 1,080 11	83,422 20,741 22,240 3,810 2,529	307 173 38 38	964 192 509	11,795 3,468 3,867 5,867 218	351, 292 181, 325 445, 899 218, 425 256, 735	10,115 3,755 5,589 1,585 3,324	12,120 6,198 9,203 2,704 1,380	694, 474 361, 337 889, 823 436, 384 518, 201	4,338 2,912 3,529 201	682, 354 355, 139 880, 620 433, 680 506, 821	ជឧឧឧ
878	Returns under \$5,000. Returns \$5,000 under \$10,000 Returns \$10,000 or more.	856,408 1.154.602 1,085,656	529, 937 952, 727 2, 570, 048	34,004 83,719 246,323	8,257 20,848 113,913	1,002,741 1,002,741 7,788,464	1,301	4,581 13,606 58,437	- 110, 296	2, 132, 561	- 56,415	- 68,924	4, 221, 212	28,939	4, 152, 288	851.78
U,	See toyt for "Deconfution of Semmie" and "Demienation of Change Sections and Management	and of each and	House Thomas													ı

See text for "Description of Sample" 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 1959

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

[Taxable and nontaxable returns]

						_	<u> </u>						_
	States	Number of returns	Adjusted gross income less deficit	Salaries and wages (net)	Dividends (after exclusions)	Interest received	Combined business net profit and loss	Combined partnership net profit and loss	Combined net gain and loss from sales of capital assets (Thousand	Combined rents and royalties net income and loss	Taxable income	Income tax after credits	
-			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand doilers)	(Thousand dollers)	dollara)	dollars)	dollars)	dollars))
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	ļ
1	United States1	60,259,554	305, 370, 580	247, 351, 706	9,384,177	4,403,977	21,429,434	9,563,700	6,286,266	3,234,659	166,573,745	38,653,002	1
2	Alabama	813,235	3,500,858	2,948,823	53,678	31,235	202,412	127,081	51,094	33,356	1,644,517	374,116	2
3	Alaska	49,633	303,182	269,772	2,001	2,522	13,743	10,863	1,949	95	192,054	42,299 234,732	3
4	Arizona	381,395	1,904,676 1,645,807	1,511,404 1,260,026	51,649 22,713	39,554 15,845	145,275 194,406	67,192 72,837	76,699 30,369	23,279 25,952	1,009,338 735,420	166,621	5
6	ArkansasCalifornia	449,939 5,624,403	33,072,012	26,345,667	958,713	645,380	2,125,459	1,187,344	985,542	446,896	18,897,580	4,421,990	6
_	Colorado	597,727	2,967,757	2,292,313	78,846	58,414	251,477	124,176	71,768	55,820	1,601,915	358,518	7
7 8	Connecticut		5,655,863	4,591,698	278,780	74,135	339,032	122,665	125,884	34,222	3,390,668	803,105	8
9	Delaware	154,529	951,803	720,978	124,262	9,396	49,091	12,173	17,112	5,637 18,214	570,250 1,119,248	168,562 274,681	9 10
10	District of Columbia	352,402 1,509,908	1,844,804 7,052,849	1,450,756 5,286,560	85,062 341,672	33,128 170,374	100,328 530,300	39,284 226,407	51,387 286,031	79,747	3,552,551	846,579	11
11	Florida	1,509,906	7,002,649	7,200,700	341,012		1	j			1		l
12	Georgia	1,042,878	4,516,778	3,796,291	92,537	44,077	285,117	141,892	66,573	48,055 13,848	2,170,732 570,894	489,985 128,829	12 13
13	HawaiiIdaho	225,050	1,051,888	879,691 743,943	22,810 12,573	8,491 16,927	62,435 86,624	28,674	21,617 21,516	13,205	468,466	102,640	14
14 15	Illinois	215,076 3,756,293	20,932,430	17,263,484	579,758	244,741	1,330,487	664,687	409,076	206,200	12,249,922	2,866,575	15
16	Indiana	1,550,060	7,647,883	6,473,228	141,377	84,437	545,491	173,296	96,650	68,657	4,220,991	942,189	16
17	Iowa	957,416	4,009,812	2,792,790	75,124	74,118	631,006	220,605	102,191	61,731	2,049,405	452,989	17
18	Kansas	737,528	3,356,458	2,549,220	62,520	50,178	378,098	111,316	61,368	106,453	1,694,052	375,440	18
19	Kansas. Kentucky. Louisiana.	846,831	3,472,293	2,777,554	79,676	39,599	316,879	131,254	49,146	39,850 115,712	1,699,480 2,060,462	378,402 501,704	19 20
20	Louisiana Maine	828,138 339,903	3,960,248 1,303,173	3,133,516 1,070,839	79,895 56,065	45,354 18,447	286,620 89,187	161,193 17,934	76,780 21,723	10,970	622,571	134,095	21
21	Maine	339,903	1,505,175	1,070,039	70,007	,				1		,	
22	Maryland	1,147,383	6,146,195	5,159,651	168,297	93,606	363,085	164,059	94,833 178,754	45,189 25,958	3,435,283 5,585,879	787,922 1,282,746	22
23	Massachusetts	1,984,857	10,111,065	8,446,922 12,090,865	415,029 324,434	137,642 194,051	637,629 807,108	163,423 365,229	167,106	110,338	7,975,230	1,820,845	24
24 25	Michigan	1,160,340	5,318,557	4,206,297	140,560	99,953	464,334	181,169	115,776	39,435	2,750,036	618,601	25
26	Michigan	425,116	1,558,828	1,268,825	15,281	14,359	95,707	87,717	26,131	26,730	692,723	156,101	26
27	Missouri	1,459,045	6,841,945	5,433,454	225,516	98,838	554,538	242,893	121,447	96,099	3,725,283	863,947	27
28	Montana	225,878	1,038,983	688,133	23,452	20,751	174,982	66,766	31,658	20,635	551,245	122,081	28
29	Nebraska Nevada	503,252	2,085,106	1,444,150	42,387	31,615	314,375	112,030 23,986	47,664 20,756	70,438 3,913	1,096,784 354,173	242,376 80,906	29 30
30 31	Nevada New Hampshire	106,630 229,136	582,298	460,599 825,955	11,767 38,156	14,092 18,736	43,577 76,184	11,094	18,595	4,854	527,313	114,694	31
21		ı	· ·		ł	ł	1	1		•		3 604 966	32
32	New Jersey	2,266,499	12,867,036	1,063,207	405,958 17,063	157,234 14,121	808,831	310,082 49,020	221,537 23,603	59,271 27,351	7,421,365 675,761	1,694,865	33
33 34	New Mexico	271,221 6,478,848	1,315,189	29,434,897	1,820,387	595,865	2,132,765	1,397,821	1,015,604	108,687	20,650,899	5,096,864	34
35	North Carolina	1,291,665	5,032,725	4,173,767	115,326	43,812	365,464	151,573	63,293	50,262	2,225,810	500,104	35
36	North Dakota	206,382	747,449	458,482	8,930	13,469	174,872	41,559	18,117	23,383	338,950	73,289	36
37	Ohio	3,345,799	17,921,389	15,123,496	464,346	229,470	1,124,922	376,295	245,182	160,174	10,110,331	2,294,893	37
38	Oklahoma	713,636	3,169,698	2,506,622	60,665	37,575	307,288	91,181	47,321	82,918	1,592,357	363,093 387,414	
39	OregonPennsylvania	602,822	3,095,901 20,199,594	2,420,764	52,403 769,659	57,332 192,034	278,493 1,290,545	156,650 530,794	73,153 295,366	27,975 137,388	11,191,336		
40 41	Rhode Island	319,288	1,480,696	1,247,605	58,569	20,649	81,248		21,650	10,584	792,566		
		1	2,324,446	1,985,368	38,725	22,723	147,929	60,084	25,010	23,068	1,039,764	226,260	42
42 43	South Carolina		742,195	473,457	9,156	14,598	150,371	30,912	32,884	19,488	320,063	69,183	43
44	Tennessee	1,030,009	4, 173, 394	3,400,979	77,539	47,752	315,320	169,765	67,340	47,039	1,980,963		44
45	Texas	2,842,195	13,434,706	10,575,270	296,558	186,555	1,085,720		329,223	355,176 12,333	7,150,750 663,846		45
46	Utah	281,196	1,393,053	1,148,362	24,021	18,164	105,315		17,552		1	1	1
47	Vermont	130,055	521,362	413,093	21,195	8,558	47,448		9,125	2,470	253,466		47
48	Virginia	1,220,881	5,476,780	4,675,057	147,923 93,556	52,099 107,698	281,882 394,552	131,847 180,658	73,508 94,519	49,931 60,142	2,838,826 2,945,452		
49 50	Washington	976,841 548,657	5,240,410 2,330,905	4,238,709 2,017,813	50,083	17,367	127,456		16,667	24,608	1,196,238	262,313	50
51	Wisconsin	1,375,870	6,691,462	5,393,495	186,510	109,637	554,743			75,947	3,629,708	804,944	51
) Normaline	114,694	565,475	429,765	9,348	10,212	55,642	26,818	17,500	11,880	305,984	68,476	52
52 53	Wyoming	142,326	611,282	511,989	51,667	17,058	755			13,096	325,186		
			1				1			<u> </u>	 		

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

1 Includes data for returns listed in note 2.

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

3 Net loss exceeded net profit.

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS AND JOINT RETURNS, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES PART 1.—ALL RETURNS

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand deliars)	(Thousand dellars) Alabama	Taxable income (Thousand dellare)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollers)	Income tax after credits (Thousand dellars)	Number of returns	Adjusted gross income (Thousand deliers)	Exemptions (Theseard dellers)	Taxable income (Thousand deliers)	Income ta after credits (Thousand dollers)
		Τ.	1	T			Т	Alaska	Γ "			т	Arizona		
Grand total	813,235	¹ 3,500,858	1,534,169	1,644,517	374,116	49,633	¹ 303,182	83,191	192,054	42,299	381,395	11,904,676	678,772	1.009.338	234,73
Taxable returns, total	576,665	3,126,758	1,032,132	1,643,444	374,116	40,157	292,809	65,167	192,040	42,299	296,713	1,795,341	509,714	1,008,708	234,73
Under \$1,000 \$1,000 under \$2,000	21,615 46,880	18,163 72,933	12,968 38,098	3,279	658	2,016	1,648	1,209	277	55	9,580	7,924	5,746	1,332	26
\$2,000 under \$3,000	83,753	212,647	111,223	26,152 74,296	5,158 14,684	3,165 3,604	5,095 9,174	2,021 3,800	2,497 4,360	500 874	30,715 32,990	46,025 83,463	21,389	18,664	3,76
\$3,000 under \$4,000 \$4,000 under \$5,000	95,283	330,770	162,418 172,799	124,209	24,686 30,319	2,185 2,823	7,603	2,811	3,779	765	33,602	118,611	36,205 51,110	35,286 49,857	7,02 10,03
\$5,000 under \$6,000 \$6,000 under \$7,000	75,235	414,018	165,031	182,263	36,609	3,532	12,519 19,262	3,977 5,477	6,936	1,419 2,296	38,908 40,507	175,826 223,464	69,493 85,979	78,986 100,782	16,00
\$7,000 under \$8,000	48,241 39,619	312,342 295,694	106,457 89,491	154,954 162,550	31,274 33,223	3,127 4,206	20,268 31,421	5,620 8,295	12,161	2,529	28,773	185,400	64,921	89,037	19,91 17,83
\$8,000 under \$9,000 \$9,000 under \$10,000	23,625 13,070	200,435	47,417	123,227	25,395	2,812	23,829	5,874	19,291 14,821	4,114 3,094	23,109 16,338	171,974 137,730	49,727 35,148	94,280 80,242	19,16 16,60
\$10,000 under \$15,000	30,721	124,079 361,311	27,083	79,422	16,519	2,533	23,777	4,867	15,955	3,372	12,158	115,871	24,961	72,159	14,90
\$15,000 under \$20,000	6,153	105,430	66,535 13,849	241,375 78,408	51,529 18,393	8,142 1,413	97,914 23,990	16,975 2,770	69,213 18,565	15,201 4,333	19,817	230,441	43,034	151,939	32,27
\$20,000 under \$25,000 \$25,000 under \$50,000	2,375 4,369	53,567 150,479	5,772 10,399	40,978 121,342	10,522	369	8,007	885	6,335	1.589	4,335 1,993	74,625 44,646	8,906 4,101	54,660 32,954	12,90 8,51
\$50,000 under \$100,000	895	57,350	2,023	48,621	38,509 20,730	(²) 24	1,397 (2)	(²) 73	(2) 1,153 (2)	(²) [*] 458	3,047 666	104,342	7,069	84,962	26,51
\$100,000 under \$150,000 \$150,000 under \$200,000	210 34	24,865 5,706	453 79	21,194 4,628	10,972	(²)	(2)	(²)	(2)	(²)	130	43,022 15,187	1,533 291	36,056 13,119	14,99 6,37
\$200,000 under \$500,000	20	5,846	37	4,443	2,478 2,458	2 -	331		288	1.39	11 31	1,926 9,106	25 68	1,587	85
\$500,000 under \$1,000,000 \$1,000,000 or more	-	_	_	<u>-</u>		_ :	-	-	-	-	3	· -	- 8	7,923	4,15
Nontaxable returns, total	236,570	¹ 374,100	502,037	1,073		9,476	¹ 10,373	18,024				5,758		4,883	2,61
No adjusted gross income	5,599	37,771	8,440			663	31,622	839	14		84,682	1109,335	169,058	630	
Under \$1,000 \$1,000 under \$2,000	88,288	45,063	107,273		-	5,055	1,958	4,402	_	-	4,389 34,574	³ 24,337 15,120	8,382 28,877	_	
\$2,000 under \$3,000	69,231 37,921	101,836 94,507	142,649 107,035	138 935	-	1,476	2,282 2,917	4,460 3,012	14	-	18,071	26,062	36,481	-	
\$3,000 under \$4,000 \$4,000 under \$5,000	21,799	75,801	77,404	-	-	840	3,075	3,770	- 14	-	13,585 6,826	33,038 23,128	38,944 21,655	630	
\$5,000 or more	11,068 (²)	48,851 (²)	46,989 (2)		-	371	1,763	1,541	_	_	4,147	18,028	20,225	-	
leturns under \$5,000	566,004	¹ 1,373,923	987,296	381,112	75,505	23,201	¹ 46,043	31,536	17,863	3,613	227,387	18,296	14,494	241	
deturns \$5,000 under \$10,000	202,417 44,814	1,360,724 766,211	447,494 99,379	702,416 560,989	143,020	16,278	118,926	30,439	73,369	15,405	123,909	1522,888 851,961	338,507 274,852	184,755 436,500	37,096 88,429
, ,	,024	700,211	Arkansas	200,909	155,591	10,154	138,213	21,216	100,822	23,281	30,099	529,827	65,413	388,083	109,207
j								California					Colorado		
Grand total	449,939	¹ 1,645,807	799,521	735,420	166,621	5,624,403	¹ 33,072,012	9,470,883	18,897,580	4,421,990	597,727	12,967,757	1.006.353	1.601.915	358_518
axable returns, total	286,084	1,419,974	486,165	735,004	166,621	4,646,730	31,695,717	7,774,276	18,865,613	4,421,990	463,166	2,795,845	767,706	1,600,799	358,518
Under \$1,000 \$1,000 under \$2,000	10,398 32,049	8,646 47,411	6,240 24,888	1,542 17,166	308 3.426	112,435 367,099	94,057	67,463	16,926	3,382	17,107	14,612	10,264	2,748	55
\$2,000 under \$3,000 \$3,000 under \$4,000	56,373	140,516	71,158	51,364	10,185	399,482	545,084 1,007,060	252,799 404,964	222,447 454.564	44,234 89,557	44,132 44,332	65,615 110,813	30,323 48,103	27,960 46,957	5,555 9,296
\$4,000 under \$5,000	42,549 43,755	149,994 197,052	76,390 87,074	54,037 80,637	10,728 16,118	469,232 545,683	1,652,383 2,464,557	593,554 825,727	795.835	158,341	64,063	224,644	83,041	111,314	22,41
\$5,000 under \$6,000 \$6,000 under \$7,000	33,178 20,719	182,952	70,642	84,040	16,853	568,510	3,128,280	1,059,122	1,240,646 1,515,236	249,795 306,409	52,754 58,237	237,486 319,994	91,582 108,448	110,513 161,221	22,007 32,341
\$7,000 under \$8,000	13,475	133,745 100,543	44,183 29,412	71,531 56,553	14,321 11,454	531,001 418,679	3,448,103 3,133,023	1,068,692 882,515	1,769,314 1,707,280	359,375 348,351	49,069	319,041	107,051	155,655	31,531
\$8,000 under \$9,000	8,946 7,625	76,095 71,888	22,084	42,089	8,601	330,894	2,808,948	709,206	1,632,306	335,992	38,317 26,416	287,195 223,918	80,062 57,398	161,603 133,068	32,859 27,314
\$10,000 under \$15,000	10,265	122,056	17,284 21,935	43,036 82,721	8,872 17,830	226,780	2,150,423	486,901	1,305,241	270,952	20,277	193,044	44,783	117,873	24,308
\$15,000 under \$20,000	3,065	52,347	6,505	39,670	9,461	4 76,7 06 92,288	5,606,672 1,576,457	990,841 194,332	3,759,972 1,167,574	805,891 275,350	33,732 6,367	395,392 108,367	72,618	264,539	56,219
\$20,000 under \$25,000 \$25,000 under \$50,000	1,153 2,071	25,769 70,396	2,629 4,649	20,594 57,376	5,290 18,404	39,260 52,029	870,512	86,007	667,263	171,334	3,016	67,061	14,506 7,114	78,653 50,863	18,235 12,913
\$50,000 under \$100,000	404 37	26,549	965	21,136	8.811	13,244	1,734,288 868,878	116,008 28,969	1,395,546 722,644	437,746 305,400	4,323 880	146,013 56,067	10,148	111,663 45,148	33,304 18,499
\$100,000 under \$150,000 \$150,000 under \$200,000	37 11	4,271 1,971	80 24	3,628 1,595	1,760 811	2,201 547	262,707 93,616	4,578	215,020	107,608	85	10,548	183	8,602	4,234
\$200,000 under \$500,000 \$500,000 under \$1,000,000	9	2,596	20	2,296	1,155	570	162,694	1,196 1,214	74,197 129,189	39,303 71,297	28 26	4,838 7,826	67 55	3,728 5,831	1,985 3 ,347
\$1,000,000 or more	2	5,177	3	3,993	2,233	73 17	48,743 39,232	154 34	39,689 34,724	22,604 19,069	4	2,362	10	1,910	1,136
	163,855	¹ 225,833	313,356	416	- 1	977,673	¹ 1,376,295	1,696,607	31,967	19.009	134,561	1,009	220 (10	950	469
ontaxable returns, total	3,736	³ 6,537	6,439	-	-	38,817	³ 213,834	64,511		_ _	6,890	¹ 171.912 ³ 18.091	238,647 12,729	1,116	
No adjusted gross income		35,079	79,310 101,091	261	-	404,108	171,367	351,003	_		62,973	28,337	57,876	6	-
No adjusted gross income	67,825 52,012	75.991 1		201		216,712 140,300	313,850 348,658	370,745 329,722	2,896 9,557	- 1	30,323 11,690	44,393 28,803	53,179 30,919	322 378	-
No adjusted gross income	52,012 24,927	75,991 60,908	71,296	-	- 1										
No adjusted gross income Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$3,000 under \$5,000.	52,012 24,927 9,722	60,908 33,296	71,296 33,373	155	- [99.398	344.094	284,120	10,635	- [15.441	52,426	53.746	161	_
No adjusted gross income. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	52,012 24,927	60,908	71,296	155		99,398 43,336 35,002	344,094 192,654 219,506	284,120 156,905 139,601							=
No adjusted gross income Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$3,000 under \$5,000.	52,012 24,927 9,722	60,908 33,296	71,296 33,373	205,162 297,249	40,765	99.398	344.094	284,120	10,635		15.441	52,426	53.746	161	-

INDIVIDUAL INCOME TAX RETURNS FOR 1959

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

PART 1.—ALL RETURNS—Continued

_	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars) Connecticut	Taxable income (Thousand dollers)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars) Delaware	Taxable income (Thousand dollers)	Income tax after credits (Thousand dollers)	Number of returns	Adjusted gross income (Thousand dellars)	Exemptions (Thousand dollars) .	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollers)
		·		COMMECUICAT			·			I				1		074 679
1	Grand total	959,873	¹ 5,655,863	1,569,120	3,390,668	803,105	154,529	1951,803	264,608	570,250	168,562	352,402	11,844,804	504,381 393,030	1,119,248	274,681
2	Taxable returns, total	823,726	5,470,909	1,363,400	3,387,316	803,105 554	128,086	909,774	214,807 3,076	569,870 704	168,562	287,090 7,154	1,746,837	4,293	1,048	209
3 4 5 6 7 8 9 10 11 12	Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$6,000 \$7,000 under \$6,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$9,000	18,205 63,208 78,602 89,152 102,660 113,895 97,032 69,263 61,669 30,797	15,231 92,363 197,549 313,066 462,487 624,840 630,998 519,284 524,763 292,933	10,922 41,620 72,972 100,574 144,202 218,792 206,341 149,920 133,160 67,550	2,678 40,311 100,116 172,216 258,879 323,333 333,717 301,567 315,194 185,440	8,013 19,750 34,539 52,377 65,809 67,749 61,436 64,763 38,465	5,127 10,415 13,228 15,508 16,866 14,703 14,497 12,221 5,392 3,095	15,529 33,336 54,970 76,527 79,329 93,520 90,650 45,898 29,370	8,036 13,032 20,820 29,023 30,043 31,698 24,284 11,321 7,168	5,652 16,292 27,733 38,556 38,722 49,528 55,527 28,905 18,740	1,109 3,208 5,576 7,789 7,846 9,991 11,417 5,966 3,877	29,889 37,313 39,015 51,445 34,387 22,000 14,252 10,297 10,220	45,440 93,843 137,600 228,894 188,303 141,785 105,999 87,372 96,879	21,277 40,925 48,970 65,872 47,305 36,135 25,840 21,005 22,667	18,569 42,828 70,848 134,991 116,016 84,284 65,132 54,457 58,092 163,127	3,708 8,211 13,932 27,082 23,735 17,272 13,400 11,095 12,445 36,121
- 13 14 15 16 17 18 19 20 21	\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$350,000 under \$100,000 \$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$500,000 \$500,000 under \$500,000	63,559 15,136 7,503 9,936 2,435 386 121 137 25	745,497 257,687 166,116 333,767 162,413 48,303 20,830 41,334 14,993 6,455	136,216 33,142 17,818 23,122 5,554 869 271 289 54	512,739 193,092 128,128 273,018 137,301 41,061 17,424 32,980 12,277 5,845	109,927 44,949 32,338 84,470 58,061 20,704 9,498 18,924 7,141 3,638	10,651 2,754 1,133 1,790 484 72 33 73 18 26	123,514 47,097 24,981 58,676 33,223 9,056 5,798 21,708 13,218 49,183	22,274 6,448 2,416 3,700 1,039 132 71 124 47 55	85,232 35,156 19,576 47,314 27,496 7,551 4,605 17,355 9,668 35,558	18,171 7,964 5,099 14,141 11,755 4,119 2,589 11,884 7,334 28,587	19,209 4,837 2,511 3,057 1,093 306 45 48 10	228,340 82,204 55,839 104,916 76,100 35,952 7,469 13,991 6,573 3,404	8,804 5,494 6,515 2,446 670 89 96 19	62,892 42,900 83,934 63,473 29,255 5,850 10,877 4,845 2,059	30,121 11,038 1: 26,441 14 27,319 1: 14,454 1: 3,146 1: 6,190 2: 2,511 2: 1,397 2:
23	Nontaxable returns, total	136,147	¹ 184,954	205,720	3,352	-	26,443	142,029	49,801 (²)	380		65,312 (²)	¹ 97,967	111,351 (2)	3,771	- 2
24 25 26 27 28 29 30	No adjusted gross income. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	3,141 68,330 30,163 17,920 8,777 4,736 3,080	³ 6,076 29,326 43,889 43,060 30,945 21,088 22,722	4,447 54,805 50,308 40,808 25,826 17,275 12,251	398 805 1,326 671 152	-	(2) 12,670 5,454 (2) 2,927 } 2,193	(2) 6,311 8,476 (2) 9,988 12,823	11,402 10,424 (²) 10,945 9,975	(2) -		29,249 15,613 11,780 5,711 2,714	13,933 22,552 28,272 20,080 13,140	29,378 25,813 26,941 17,762	321 2,422 1,028	- 2 - 2 - 2 - 2 - 2 - 2
31 32 33	Returns under \$5,000	484,894 375,693 99,286	1,242,928 2,609,710 1,803,225	563,759 787,937 217,424	577,400 1,459,403 1,353,865	115,233 298,222 389,650	86,909 50,583 17,037	1220,431 342,502 388,870	120,540 107,752 36,316	89,317 191,422 289,511	17,822 39,097 111,643	229,429 91,822 31,151	1605,508 623,935 615,361	156,349 58,781	272,055 377,981 469,212	53,142 3 77,947 3 143,592 3
			 	Florida		····			Georgia	·		ļ	· · · · · · · · · · · · · · · · · · ·	Hawaii		
1	Grand total	1,509,908	¹ 7,052,849	2,594,029	3,552,551	846,579	1,042,878	14,516,778	1,890,804	2,170,732	489,985	225,050	¹ 1,051,888	+	570,894	128,829
2	Taxable returns, total	.1,090,551	6,435,371	1,840,155	3,545,392	846,579	759,056	4,086,285	1,319,234	2,168,791	489,985	183,315	989,938	1	570,567	128,829
3 4 5 6 7 8 9 10 11 12	Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$4,000 \$5,000 under \$5,000 \$5,000 under \$6,000 \$7,000 under \$8,000 \$7,000 under \$9,000 \$9,000 under \$9,000 \$10,000 under \$10,000	27,083 108,734 144,799 167,773 147,625 132,473 110,380 68,761 48,094 32,220 61,747	22,482 164,806 363,781 589,279 663,064 726,377 711,150 516,224 408,229 304,768 728,228	16,251 85,210 172,822 252,944 267,187 260,886 233,368 156,374 107,669 68,048 129,683	3,828 56,028 134,998 235,207 278,281 334,256 348,774 271,574 228,863 186,021 488,294	772 11,119 26,162 46,561 55,293 66,876 69,163 54,622 46,524 38,182	22,004 79,260 113,428 115,848 108,740 96,406 64,287 46,760 32,444 22,084 37,582 9,647	18,918 118,457 284,729 402,792 487,546 528,364 416,143 350,126 275,091 209,638 441,256 165,124	13,203 60,850 149,762 188,491 209,503 209,140 141,362 105,808 69,036 45,633 80,732 21,416	3,700 43,602 98,057 158,627 206,636 238,447 211,634 192,005 163,199 131,550 295,712 118,952	739 8,694 19,434 31,742 41,418 47,879 42,701 38,918 33,657 27,495 63,332 27,915	6,756 25,905 28,167 26,521 19,400 19,025 14,059 12,466 8,059 6,110 11,803 2,253	5,594 37,536 71,989 93,514 86,414 103,528 91,510 93,140 68,486 57,866 140,178	17,209 27,061 41,001 31,317 41,803 33,985 29,489 15,461 15,379 27,392	968 16,403 37,283 41,713 45,248 48,886 46,486 51,557 43,623 34,882 94,761 27,115	194 3,204 7,389 8,229 9,135 9,887 9,384 10,616 1 9,069 1 7,183 1 20,348 1 6,252 1
14 15 16 17 18 19 20 21 22	\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$100,000. \$200,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	16,706 7,846 12,706 2,850 432 142 144 30 6	286,758 174,651 433,484 187,474 52,350 24,185 41,574 21,441 15,066	35,595 18,135 27,886 6,536 877 299 318 56	209,402 133,725 351,996 156,212 44,272 20,362 33,865 17,247 12,187	49,274 33,908 109,986 65,941 21,880 10,704 18,139 9,409 7,875	3,730 5,243 1,373 128 38 48 6	83,053 175,077 91,067 14,958 6,591 13,211 4,144	8,414 12,232 3,179 286 72 103 12	63,279 138,340 73,650 11,690 5,110 10,858 3,743	16,096 42,244 30,776 5,765 2,831 6,135 2,214	941 1,444 323 54 11 15 3	21,071 45,659 21,034 6,303 1,878 4,372 1,771	1,996 3,506 803 112 3 25 2 26 5	16,373 36,823 17,295 4,229 1,576 3,809 1,537	4,312 1 11,131 1 7,121 1 1,868 1 785 1 1,973 2 749 2
23	Nontaxable returns, total	419,357	¹ 617,478	753,874	7,159	-	283,822	¹ 430,493	571,570	1,941		41,735	¹ 61,950		327	
24 25 26 27 28 29 30	No adjusted gross income. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	14,236 154,921 114,546 72,849 39,364 15,569 7,872	³ 53,534 69,949 166,103 181,558 133,035 68,081 52,286	21,790 150,160 200,570 175,477 121,019 54,556 30,302	- 82 970 3,671 897 655 884	- - - - -	8,624 105,215 75,153 56,711 25,821 9,415 2,883	³ 16,757 49,534 109,595 140,391 89,385 41,109 17,236	14,714 114,141 143,809 160,271 89,587 35,272 13,776	598 631 379 333	-	(2) 19,454 8,430 5,880 4,741 } 2,694	(2) 8,732 11,963 14,672 15,451 12,855	17,590 17,159 14,524	- - 4 323	- 22
31 32 33	Returns under \$5,000	1,007,499 399,705 102,704	12,368,604 2,713,910 1,970,335	1,517,986 856,428 219,615	714,617 1,370,372 1,467,562	139,907 275,367 431,305	720,219 264,787 57,872	¹ 1,725,699 1,794,987 996,092	1,179,603 584,588 126,613	512,563 936,835 721,334	102,027 190,650 197,308	60,852	1350,788 420,739 280,361	141,780	141,942 225,434 203,518	28,151 46,139 54,539

Table 17. —ADJUSTED CROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS AND JOINT RETURNS, BY ADJUSTED CROSS INCOME CLASSES AND BY STATES—Continued

PART I.—ALL RETURNS—Continued

-	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dellers) Idaho	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollers)	Number of returns	Adjusted gross income (Thousand delists)	Exemptions (Thousand dollers) Illinois	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollers)	Number of returns	Adjusted gross income (Thousand dellers)	Exemptions (Thomand dellars)	Taxable income (Thousand deliere)	Income tax after credits (Thousand deliars)
1	0	27.5.005	1000 000	T	T	T	 	1.		1	T	ļ		Indiana		
2	Grand total	215,076 160,374	1938,629 870,957	407,534	468,466	102,640	3,756,293	¹ 20,932,430	6,267,671	12,249,922	2,866,575	1,550,060	¹ 7,647,883	2,747,521	4,220,991	942,189
3	Under \$1,000	7,711	6,183	4,627	468,264 928	102,640	3,122,782 82,752	20,139,746	5,177,867	12,240,338	2,866,575	1,229,856	7,238,013	2,155,055	4,218,295	942,189
4 5 6 7 8 9 10 11 12	\$1,000 under \$2,000. \$2,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	14,759 16,208 18,806 29,657 19,747 17,016 12,846 9,024 3,755	22,631 41,373 66,679 132,237 107,743 109,740 95,721 75,949 35,507	10, 916 20, 181 31,676 55,781 44,826 38,966 27,794 22,938 7,736	8,998 16,162 26,266 60,282 48,275 56,608 54,421 42,563 23,243	1,801 3,218 5,264 12,238 9,708 11,293 11,057 8,564 4,887	238, 322 282, 267 361, 755 418, 825 398, 964 344, 701 286, 269 204, 739 133, 678	354,486 709,225 1,269,120 1,885,921 2,191,995 2,239,635 2,138,214 1,731,245 1,267,187	49,651 171,509 293,264 453,793 655,761 731,207 712,934 605,582 434,990 282,812	11,897 142,978 322,969 652,681 977,963 1,153,671 1,206,476 1,222,432 1,051,717 805,293	2,380 28,571 63,984 131,011 198,380 234,512 246,407 250,724 217,047 168,293	33,217 99,263 124,987 149,773 177,913 175,497 132,002 112,097 70,796 44,567	27,645 149,628 315,129 527,707 799,399 959,497 855,354 838,060 601,226 419,961	19,931 71,224 141,587 221,604 317,478 361,688 291,829 241,526 156,467 95,249	4,869 62,140 136,930 244,058 387,292 477,381 456,368 490,539 373,359 272,572	978 12,316 27,218 48,763 78,454 96,407 92,532 97,816 76,959 1
13 14 15 16 17 18 19 20 21 22	\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$25,000 under \$100,000 \$100,000 under \$100,000 \$150,000 under \$150,000 \$200,000 under \$200,000 \$200,000 under \$00,000 \$100,000 under \$100,000	7,133 1,684 893 946 168 (²) 2 2 1	82,539 28,797 19,509 32,189 10,384 (²) 324 571 819	16,694 4,061 2,401 2,210 404 (²) 5 5 4	55,252 21,572 14,929 26,804 8,786 (²) 181 474 615	11,812 5,000 3,739 8,526 3,636 (²) 91 260 404	259,788 48,898 20,895 30,585 8,335 1,190 378 369 57	3,031,374 833,700 464,341 1,035,389 551,271 141,600 64,340 101,946 36,685 23,429	543,269 106,660 45,992 68,194 18,035 2,528 795 752 110 29	2,086,742 624,614 364,518 844,208 468,463 118,647 53,624 81,477 29,843 20,125	447,931 146,842 95,036 266,129 201,329 60,439 29,449 48,403 18,048 11,660	80,447 14,045 4,767 8,412 1,706 234 54 71 5	942, 240 238, 900 106, 240 279, 731 111, 026 27, 875 9, 227 20, 142 3, 351 5, 675	171,495 31,340 10,645 18,127 4,039 541 121 143 14	661,793 181,490 83,286 234,606 95,513 24,363 7,934 17,374 2,669 3,759	141,987 1 42,700 1 21,269 1 73,816 1 40,529 1 12,561 1 4,241 1 10,280 2 1,792 2 2,779 2
23	Nontaxable returns, total	54,702	¹ 67,672	116,272	202		633,511	¹ 792,684	1,089,804	9,584	-	320,204	¹ 409,870	592,466	2,696	- 2
24 25 26 27 28 29 30	No adjusted gross income Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or more Returns under \$5,000	3,622 19,126 14,471 7,358 5,967 3,219 (2)	³ 20,735 9,767 20,952 18,072 20,055 14,390 (²)	6,308 21,586 29,204 21,094 19,814 14,025 (²)	116 16 70 -	22,706	24,921 301,292 152,875 83,160 39,639 16,527 15,097	³ 71,173 136,015 220,267 204,606 136,738 73,239 92,992	39,290 293,980 283,559 206,980 132,676 63,812 69,507	121 1,494 5,491 511 1,342 625	111111	15,747 153,246 69,037 39,010 26,634 10,448 6,082	³ 27,428 69,157 98,700 97,022 91,251 47,343 33,825	28,264 153,967 136,398 102,516 92,565 46,591 32,165	- 476 1,155 420 570 75	- 2 - 2 - 2 - 2 - 2 - 2 - 2 - 3
32 33	Returns \$5,000 under \$10,000	63,327 10,845	429,831 177,194	146,501 25,821 Iowa	225,110 130,518	45,509 34,425	1,383,135 370,823	14,987,087 9,655,471 6,289,872	2,644,275 2,836,214 787,182	2,117,447 5,439,703 4,692,772	424,326 1,116,983 1,325,266	899,275 541,007 109,778	12,195,553 3,707,414 1,744,916	1,332,125 1,178,883 236,513	837,910 2,070,219 1,312,862	167,729 33 422,706 33 351,754 33
			1	****					Kansas					Kentucky		
2	Grand total	957,416 676,403	¹ 4,009,812	1,666,452	2,049,405	452,989 452,989	737,528 545,994	¹ 3,356,458 3,087,163	1,340,039 967,428	1,694,052	375,440	846.831	¹ 3,472,293	1,50A,24A	1,499,480	378,402
3 4 5 6 7 8 9 10 11 12	Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$9,000 under \$1,000.	28,568 74,323 86,752 83,772 95,305 93,257 66,013 44,207 34,031 21,976	23,790 111,977 216,420 292,991 428,855 510,254 428,931 329,586 286,282 208,350	17,141 52,456 90,292 122,236 176,483 192,227 141,478 95,306 72,707 47,701	4,128 46,885 99,121 133,194 194,325 247,541 222,665 188,507 172,812 129,423	825 9,361 19,613 26,325 38,787 49,772 44,951 38,381 35,215 26,853	14,496 53,123 59,471 64,783 85,330 78,641 63,105 39,476 26,874 16,793	12,280 80,207 148,439 228,907 383,618 431,541 409,106 291,354 228,056 158,474	8,696 40,162 69,950 100,248 160,933 169,631 141,787 89,389 60,253 31,905	2,331 30,257 59,745 97,637 169,930 195,919 208,227 159,707 134,568 104,204	375,440 470 6,027 11,880 19,468 33,984 39,291 41,955 32,323 27,426 21,606	594,694 20,502 60,411 89,246 87,195 85,550 79,546 53,589 39,004 22,759 16,521	3,136,215 17,280 92,578 222,326 303,385 383,540 435,822 345,819 289,797 193,566 156,123	1,019,208 12,302 47,799 104,486 136,634 167,937 173,015 121,009 83,545 49,177 36,383	3,173 34,069 91,754 128,225 168,676 201,355 176,507 166,991 118,611 98,953	378,402 2 630 2 6,768 18,162 2 25,631 6 33,993 40,415 8 35,438 5 33,825 10 24,423 11 20,484 12
13 14 15 16 17 18 19 20 21 22	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$10,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$200,000 under \$3,000.00.	32,236 7,445 2,668 4,809 928 69 30 12 2	381,785 127,265 59,381 161,877 60,381 8,471 5,084 3,127 1,306	68,193 16,444 5,929 12,470 2,201 128 55 21	262,759 96,803 47,022 133,085 52,056 7,256 4,093 2,343 1,074	56,418 22,646 11,921 41,684 22,291 3,755 2,183 1,383 625	30,668 6,268 2,218 3,840 773 91 19 18 7	359,890 107,799 49,333 125,292 50,115 10,578 3,265 5,091 3,818	64,676 13,896 4,749 9,139 1,728 200 43 29 14	246,069 81,006 39,457 102,225 42,501 9,027 2,694 4,131 2,868	52,640 18,907 10,335 31,144 17,874 4,548 1,470 2,263 1,829	25,836 6,816 2,767 3,939 833 124 30 25	307,472 115,169 62,395 128,318 54,213 14,888 5,105 7,356 613	54,635 14,598 6,618 8,901 1,823 231 62 51 2	208,433 84,256 47,148 101,930 45,319 12,411 4,180 6,144 567	44,613 13 19,447 14 11,969 15 30,954 16 19,128 16 6,440 18 2,244 19 3,552 20 286 21 2 22
23	Nontaxable returns, total	281,013	¹ 363,699	552,979	4,313		191,534	1 _{269,295}	372,611	1,549	-	252,137	1336,078	489,040	778	- 23
24 25 26 27 28 29 30	No adjusted gross income	23,131 112,648 72,306 38,458 22,164 8,709 3,597	³ 27,936 55,522 106,084 95,069 76,323 38,383 20,254	43,135 131,927 144,633 102,017 76,878 36,658 17,731	- 435 2,474 966 438	-	10,703 75,564 49,855 27,922 17,354 6,227 3,909	³ 21,649 37,335 73,417 69,431 59,791 27,304 23,666	18,352 83,723 92,540 74,028 57,960 27,149 18,859	133 831 247 199 139	-	5,512 117,262 66,242 35,091 19,816 5,136 3,078	³ 7,506 56,391 94,165 84,502 67,061 23,386 18,079	8,480 140,687 138,616 97,237 69,482 20,780 13,758	- - - 551 227 -	- 24 - 25 - 26 - 27 - 28 - 29 - 30
32 1	Returns under \$5,000	646,136 263,048 48,232	¹ 1,417,478 1,783,324 809,010	993,856 567,011 105,585	481,966 960,948 606,491	94,911 195,172 162,906	464,828 228,764 43,936	¹ 1,099,080 1,541,749 715,629	733,741 511,783 94,515	361,310 802,764 529,978	71,829 162,601 141,010	591,963 214,497 40,371	¹ 1,337,558 1,439,206 695,529	944,440 476,887 86,921	426,675 762,417 510,388	85,184 31 154,585 32 138,633 33

INDIVIDUAL INCOME TAX RETURNS FOR 1959

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

PART I.—ALL RETURNS—Continued

	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars) Louisiana	Taxable income (Thousand dollers)	Income tax after. credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars) Maine	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dellers)	Exemptions (Thousand dollers) Maryland	Taxable income (Thousand dol/are)	Income tax after credits (Thousand dellars)
						T ====================================	339,903	11,303,173	569,365	622,571	134,095	1,147,383	¹ 6,146,195	1,968,721	3,435,283	787,922
1	Grand total	828,138	¹ 3,960,248	1,521,959	2,060,462	501,704		1,195,670	415,123	621,785	134,095	936,498	5,850,018	1,591,675	3,432,625	787,922
	axable returns, total	611,487	3,624,643	1,083,034	2,056,728 3,078	501,704	248,454 9,305	7,693	5,582	1,241	252	25,754	21,482	15,453	3,891	776
3	Under \$1,000 \$1,000 under \$2,000	21,024 56,962	17,503 85,062	12,614 44,915	29,858	5,970	29,134	43,261	20,492	17,591	3,498	85,924	125,811	61,012 112,667	50,438 105,500	10,051 21,085
5	\$2,000 under \$3,000 \$3,000 under \$4,000	75,677 74,603	189,836 263,570	91,938 118,000	72,348	14,295 21,973	38,111 37,376	95,940 131,163	45,711 58,814	38,565 53,812	7,593 10,661	98,845 119,767	248,619 419,972	169,451	194,483	38,935
7	\$4,000 under \$5,000	90,703	406,476	174,415	174,854	34,998	40,952 37,359	183,725 204,225	82,234 81,783	75,749 93,954	15,115 18,636	120,701 116,249	542,209 639,323	210,566 232,405	254,226 311,503	51,018 62,978
8	\$5,000 under \$6,000 \$6,000 under \$7,000	86,215 63,112	472,872 408,168	179,391 139,983	226,341 207,536	45,498 42,197	19,784	127,272	46,626	62,538	12,464	87,752	570,128	175,244 143,032	310,784 288,258	63,247 58,720
10	\$7,000 under \$8,000	42,817 27,826	321,713 235,703	97,780 62,725	175,405 142,229	35,777 29,320	11,546 9,668	86,979 81,886	23,693 17,842	51,575 54,403	10,471 11,318	67,735 58,570	506,293 496,947	130,288	295,206	60,336
11 12	\$8,000 under \$9,000 \$9,000 under \$10,000	17,030	160,125	37,180	100,725	20,915	3,052	28,705	6,170	19,058	3,947	40,227	381,196	87,806	237,277	49,332 136,715
13	\$10,000 under \$15,000	34,576 8,522	405,842 146,151	76,765 19,096	276,894 108,466	59,391 25,834	7,517 2,451	89,902 42,241	15,305 5,602	63,674 31,711	13,600 7,359	80,090 16,752	947,912 286,324	174,598 36,866	638,902 211,442	49,038
14 15	\$15,000 under \$20,000 \$20,000 under \$25,000	3,971	88,282	8,746	70,295	18,741	803	17,413	1,840	12,861	3,197 10,211	7,008 8,111	153,353 269,877	16,159 19,064	117,626 214,068	29,637 66,134
16	\$25,000 under \$50,000 \$50,000 under \$100,000	5,512 2,442	180,822 169,570	12,615 5,809	149,763 146,420	47,911 65,302	1,204 155	39,260 9,881 (²)	3,022 335	32,342 8,172 (²)	3,376 (²)	2,668	178,862	6,397	148,033	62,861 10,114
18	\$100.000 under \$150.000	397 45	45,196 7,610	869 88	38,697 6,568	19,630 3,687	(²)	(²) 1,485	(²) 19	1,197	(²) 618	215 68	25,030 11,574	407 134	20,359 9,400	4,975
19 20	\$150,000 under \$200,000 \$200,000 under \$500,000	44	12.384	86	10,254	6,037	8	2,401	18	1,956	1,108	52	14,701 4,645	108 14	12,389 3,432	6,890 2,107
21	\$500,000 under \$1,000,000 \$1,000,000 or more	8	5,243 2,515	17 2	4,478 2,274	2,477 1,135	-			-		3	5,760	4	5,408	2,973
- 1	ontaxable returns, total	216,651	1335,605	438,925	3,734	-	91,449	¹ 107,503	154,242	786	_	210,885	¹ 296,177	377,046	2,658	
24	No adjusted gross income	5,275	³ 10,785	8,624	- 44	-	3,542 47,382	³ 11,123 21,079	6,850 46,034	-	-	2,952 95,890	³ 14,747 41,786	4,894 82,757	-	
25	Under \$1,000 \$1,000 under \$2,000	84,572 56,327	39,881 82,929	87,851 115,154	290] [17,971	26,056	31,422	-	-	51,869	75,694	93,266	857 826	-
27	\$2,000 under \$3,000	38,033 21,602	94,056 74,327	106,700 74,434	1,363 671	-	12,010 7,280	30,344 25,464	32,365 23,467	522 247		30,343 17,025	74,565 57,578	83,798 58,487	298	-
28	\$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or more	7,805	34,630	31,795	674	-	2,304	10,257	9,105 (²)	(2)	-	9,346 3,460	41,842 19,459	38,098 15,746	677	_
30	\$5,000 or more	3,037 532,583	20,567 11,277,485	14,367 866,440	692 393,425	77,852	245,367	1563,859	362,076	187,727	37,119	658,416	11,634,811	930,449	610,519	121,865
31 Re 32 Re	eturns under \$5,000eturns \$5,000 under \$10,000	240,001	1,614,788	531,382	852,928	173,707	82,331	533,862	181,064	281,528 153,316	56,836 40,140	373,929 115,038	2,612,509 1,898,875	784,152 254,120	1,443,705	294,613 371,444
33 Re	eturns \$10,000 or more	- 55,554	1,067,975	124,137	814,109	250,145	12,205	205,452	26,225	100,010	40,140	117,050	1,0,0,0,	,	_,,,	
									Mahdaan					Minnesota		
- 1				Massachusett 1	8	1		1.	Michigan				,	Minnesota	2 250 026	(10,60)
1	Grand total		¹ 10,111,065	3,131,801	5,585,879	1,282,746	2,600,665	114,218,448	4,648,986	7,975,230	1,820,845	1,160,340	15,318,557	2,011,075	2,750,036	618,601
- 1	axable returns, total	1,647,629	110,111,065 9,647,224	3,131,801 2,604,029	5,585,879 5,578,743	1,282,746	2,116,957	13,558,300	4,648,986 3,756,499	7,972,882	1,820,845	875,712	4,928,124	2,011,075 1,438,207	2,746,383	618,601 935
3	axable returns, total		¹ 10,111,065	3,131,801	5,585,879		2,116,957 50,090 159,865	13,558,300 41,594 237,105	4,648,986 3,756,499 30,056 114,801	7,972,882 7,241 93,454	1,820,845 1,445 18,602	875,712 29,778 98,052	4,928,124 25,101 143,956	2,011,075 1,438,207 17,867 66,134	2,746,383 4,655 59,482	618,601 935 11,813
3 4 5	axable returns, total	1,647,629 49,919 160,411 191,906	110,111,065 9,647,224 40,928 241,038 479,294	3,131,801 2,604,029 29,951 108,931 172,792	5,585,879 5,578,743 6,811 104,335 243,382	1,282,746 1,365 20,807 48,317	2,116,957 50,090 159,865 171,632	13,558,300 41,594 237,105 436,205	4,648,986 3,756,499 30,056 114,801 178,747	7,972,882 7,241 93,454 200,337	1,820,845 1,445 18,602 39,748	875,712 29,778	4,928,124 25,101 143,956 280,792 373,783	2,011,075 1,438,207 17,867 66,134 112,914 137,756	2,746,383 4,655 59,482 131,645 183,451	618,601 935 11,813 26,171 36,771
3 4 5	axable returns, total	1,647,629 49,919 160,411 191,906 215,324 228,679	110,111,065 9,647,224 40,928 241,038 479,294 754,246 1,028,490	3,131,801 2,604,029 29,951 108,931 172,792 250,220 366,821	5,585,879 5,578,743 6,811 104,335 243,382 400,234 510,833	1,282,746 1,365 20,807 48,317 80,412 103,241	2,116,957 50,090 159,865 171,632 191,726 303,426	13,558,300 41,594 237,105 436,205 677,190 1,371,764	4,648,986 3,756,499 30,056 114,801 178,747 257,669 511,167	7,972,882 7,241 93,454 200,337 321,598 668,853	1,820,845 1,445 18,602 39,748 64,252 135,527	875,712 29,778 98,052 111,372 106,537 118,617	4,928,124 25,101 143,956 280,792 373,783 534,575	2,011,075 1,438,207 17,867 66,134 112,914 137,756 201,992	2,746,383 4,655 59,482 131,645 183,451 254,793	618,601 935 11,813 26,171 36,771 51,383
3 4 5 6	axable returns, total	1,647,629 49,919 160,411 191,906 215,324 228,679 215,795	110,111,065 9,647,224 40,928 241,038 479,294 754,246	3,131,801 2,604,029 29,951 108,931 172,792 250,220 366,821 425,581 387,125	5,585,879 5,578,743 6,811 104,335 243,382 400,234	1,282,746 1,365 20,807 48,317 80,412 103,241 115,968 128,120	2,116,957 50,090 159,865 171,632 191,726 303,426 308,530 255,500	13,558,300 41,594 237,105 436,205 677,190 1,371,764 1,689,063 1,654,696	4,648,986 3,756,499 30,056 114,801 178,747 257,669 511,167 616,871 562,279	7,972,882 7,241 93,454 200,337 321,598 668,853 827,513 854,682	1,820,845 1,445 18,602 39,748 64,252 135,527 167,835 173,175	875,712 29,778 98,052 111,372 106,537 118,617 110,056 85,994	4,928,124 25,101 143,956 280,795 373,783 534,575 603,439 557,617	2,011,075 1,438,207 17,867 66,134 112,914 137,756 201,992 227,765 195,846	2,746,383 4,655 59,482 131,645 183,451 254,793 280,426 272,212	618,601 935 11,813 26,171 36,771 51,383 56,558 54,847
3 4 5 6 7 8 9	axable returns, total. Under \$1,000	1,647,629 49,919 160,411 191,906 215,324 228,679 215,795 186,387 127,027	110,111,065 9,647,224 40,928 241,038 479,294 754,246 1,028,490 1,186,176 1,205,956 948,841	3,131,801 2,604,029 29,951 108,931 172,792 250,220 366,821 425,881 387,125 275,833	5,585,879 5,578,743 6,811 104,335 243,382 400,234 510,833 573,244 632,826 527,867	1,282,746 1,365 20,807 48,317 80,412 103,241 115,968 128,120 107,682	2,116,957 50,090 159,865 171,632 191,726 303,426 308,530 255,500 203,284	13,558,300 41,594 237,105 436,205 677,190 1,371,764 1,689,063 1,654,696 1,519,639	4,648,986 3,756,499 30,056 114,801 178,747 257,669 511,167 616,871	7,972,882 7,241 93,454 200,337 321,598 668,853 827,513 854,682 856,677 692,401	1,820,845 1,445 18,602 39,748 64,252 135,527 167,835 173,175 175,070 142,676	875,712 29,778 98,052 111,372 106,537 118,617 110,056 85,994 67,309 47,849	4,928,124 25,101 143,956 280,792 373,783 534,575 603,439 557,617 504,595 404,124	2,011,075 1,438,207 17,867 66,134 112,914 137,756 201,992 227,765 195,846 149,446 103,357	2,746,383 4,655 59,482 131,645 183,451 254,793 280,426 272,212 276,800 236,990	618,601 935 11,813 26,171 36,771 51,383 56,558 54,847 56,637 48,668
3 4 5 6 7 8 9 10	axable returns, total. Under \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000	1,647,629 49,919 160,411 191,906 215,324 228,679 215,795 186,387	110,111,065 9,647,224 40,928 241,038 479,294 754,246 1,028,490 1,186,176 1,205,956	3,131,801 2,604,029 29,951 108,931 172,792 250,220 366,821 425,581 387,125	5,585,879 5,578,743 6,811 104,335 243,382 400,234 510,833 573,244 632,826	1,282,746 1,365 20,807 48,317 80,412 103,241 115,968 128,120 107,682 87,776 58,059	2,116,957 50,090 159,865 171,632 191,726 303,426 308,530 255,500 203,284 135,044 94,943	13,558,300 41,594 237,105 436,205 677,190 1,371,764 1,689,063 1,654,696 1,519,639 1,143,760 897,123	4,648,986 3,756,499 30,056 114,801 178,747 257,669 511,167 616,871 562,279 449,380 296,511 203,205	7,972,882 7,241 93,454 200,337 321,598 668,853 827,513 854,682 856,677 692,401 570,475	1,820,845 1,445 18,602 39,748 64,252 135,527 167,835 173,175 175,070 142,676 118,440	875,712 29,778 98,052 111,372 106,537 118,617 110,056 85,994 67,309 47,849 30,570	4,928,124 25,101 143,956 280,792 373,783 534,575 603,439 557,617 504,595 404,124 289,413	2,011,075 1,438,207 17,867 66,134 112,914 137,756 201,992 227,765 195,846 149,446 103,357 63,798	2,746,383 4,655 59,482 131,645 183,451 254,793 280,426 272,212 276,800 236,990 180,185	618,601 935 11,813 26,171 36,771 51,383 56,558 54,847 56,637 48,668 37,171
3 4 5 6 7 8 9 10 11 12	axable returns, total. Under \$1,000	1,647,629 49,919 160,411 191,906 215,324 228,679 215,795 186,387 127,027 85,924 46,764 85,411	110,111,065 9,647,224 40,928 241,038 479,294 1,028,490 1,186,176 1,205,956 948,841 726,543 441,794 998,679	3,131,801 2,604,029 29,951 108,931 172,792 250,220 366,821 425,581 387,125 275,833 185,790 94,729 184,302	5,585,879 5,578,743 6,811 104,335 243,382 400,234 510,833 573,244 632,826 527,867 428,819 278,935 659,771	1,282,746 1,365 20,807 48,317 80,412 103,241 115,968 128,120 107,682 87,776 58,059 140,789	2,116,957 50,090 159,865 171,632 191,726 303,426 308,530 255,500 203,284 135,044 94,943 177,596	13,558,300 41,594 237,105 436,205 677,190 1,371,764 1,689,063 1,654,696 1,519,639 1,143,760 897,123 2,079,482	4,648,986 3,756,499 30,056 114,801 178,747 257,669 511,167 616,871 562,279 449,380 296,511 203,205 387,477	7,972,882 7,241 93,454 200,337 321,598 668,853 827,513 854,682 856,677 692,401 570,475 1,429,207	1,820,845 1,445 18,602 39,748 64,252 135,527 167,835 173,175 175,070 142,676 118,440 306,332	875,712 29,778 98,052 111,372 106,537 118,617 110,056 85,994 67,309 47,849 30,570	4,928,124 25,101 143,956 280,792 373,783 534,575 603,439 557,617 504,595 404,124 289,413	2,011,075 1,438,207 17,867 66,134 112,914 137,756 201,992 227,765 195,846 149,446 103,357	2,746,383 4,655 59,482 131,645 183,451 254,793 280,426 272,212 276,800 236,990 180,185 355,266 118,279	618,601 935 11,813 26,171 51,383 56,558 54,847 56,637 48,668 37,171 75,850 27,499
3 4 5 6 7 8 9 10 11 12	axable returns, total. Under \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$8,000 \$10,000 under \$10,000 \$10,000 under \$15,000	1,647,629 49,919 160,411 191,906 215,324 228,679 215,795 186,387 127,027 85,924 46,764 85,411 22,144 9,702	10,111,065 9,647,224 40,928 241,038 479,294 1,028,490 1,186,176 1,205,956 1,265,543 441,794 998,679 396,535 216,842	3,131,801 2,604,029 29,951 108,931 172,792 250,220 366,821 425,581 387,125 275,833 185,790 94,729 184,302 51,257 22,672	5,585,879 5,578,743 6,811 104,335 243,382 400,234 510,833 573,244 632,826 527,867 428,819 278,935 659,771 283,554 163,670	1,282,746 1,365 20,807 48,317 80,412 103,241 115,968 128,120 107,682 87,776 58,059 140,789 65,472 41,474	2,116,957 50,090 159,865 171,632 191,726 303,426 308,530 255,500 203,284 135,044 94,943 177,596 31,350 12,144	13,558,300 41,594 237,105 436,205 677,190 1,371,764 1,689,063 1,654,696 1,519,639 1,143,760 897,123 2,079,482 522,317 270,292	4,648,986 3,756,499 30,056 114,801 178,747 257,669 511,167 616,871 562,279 449,380 296,511 203,205 387,477 70,374 26,149	7,972,882 7,241 93,454 200,337 321,598 668,853 827,513 854,682 856,677 692,401 570,475 1,429,207 400,084 214,131	1,820,845 1,445 18,602 39,748 64,252 135,527 167,835 173,175 175,070 142,676 118,440 306,332 93,637 55,332	875,712 29,778 98,052 111,372 106,537 118,617 110,056 85,994 67,309 47,849 30,570 45,875 9,694 4,770	4,928,124 25,101 143,956 280,792 373,783 534,575 603,439 557,617 504,995 404,124 289,413 538,064 166,5474 106,474	2,011,075 1,438,207 17,867 66,134 112,914 127,756 201,992 227,765 195,846 149,446 103,357 63,798 103,333 23,102 11,707	2,746,383 4,655 59,482 131,645 183,451 254,793 280,426 272,212 276,800 180,185 355,266 118,279 79,331	618,601 935 11,813 26,171 36,771 51,383 56,558 54,847 56,537 48,668 37,171 75,850 27,499 19,970
3 4 5 6 7 8 9 10 11 12 13 14 15 16	axable returns, total. Under \$1,000 under \$2,000 \$1,000 under \$2,000 \$3,000 under \$3,000 \$4,000 under \$4,000 \$4,000 under \$5,000 \$6,000 under \$6,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$15,000 under \$10,000 \$15,000 under \$10,000 \$15,000 under \$20,000 \$20,000 under \$20,000	1,647,629 49,919 160,411 191,906 215,324 228,679 215,795 186,387 127,027 85,924 46,764 85,411 23,144 9,702 15,498	110,111,065 9,647,224 40,928 241,038 479,294 1,028,490 1,186,176 1,205,956 948,841 726,543 441,794 988,679 938,679 936,535 216,842 526,325	3,131,801 2,604,029 29,951 108,931 172,792 250,220 366,821 425,581 387,125 275,833 185,790 94,729 184,302 51,257 22,672 35,152	5,585,879 5,578,743 6,811 104,335 243,382 400,234 632,826 527,867 428,819 278,935 659,771 283,554	1,282,746 1,365 20,807 48,317 80,412 103,241 115,968 128,120 107,682 87,776 58,059 140,789 65,472 41,474 124,651 104,314	2,116,957 50,090 159,865 171,632 191,726 303,426 308,530 255,500 203,284 94,943 177,596 31,350 12,144 17,255 3,679	13,558,300 41,594 237,105 436,205 677,190 1,371,764 1,689,063 1,654,696 1,519,639 1,143,760 897,123 2,079,482 2,70,292 573,349 241,463	4,648,986 3,756,499 30,056 114,801 178,747 257,669 511,167 616,871 562,279 449,380 296,511 203,205 387,477 70,374 26,149 41,554 8,287	7,972,882 7,241 93,454 200,337 321,598 668,853 827,513 854,682 856,677 692,401 570,475 1,429,207 400,084 214,131 471,754 206,562	1,820,845 1,445 18,602 39,748 64,252 135,527 167,835 173,175 175,070 142,676 118,440 306,332 93,637 55,332 146,968 88,231	875,712 29,778 98,052 111,372 106,537 118,617 110,056 85,994 67,309 47,849 30,570 45,875 9,694 4,770 7,736	4,928,124 25,101 143,956 280,792 373,783 534,575 603,439 557,617 504,595 404,124 289,413 538,064 166,547 106,474 257,747 75,087	2,011,075 1,438,207 17,867 66,134 112,914 137,756 201,992 227,765 195,846 149,446 103,337 63,798 103,333 23,102 11,707 19,689 2,676	2,746,383 4,655 59,482 131,645 183,451 254,793 280,426 272,212 276,800 236,990 180,185 355,266 118,279 79,331 200,749 60,608	618,601 935 11,813 26,171 36,771 51,383 56,558 54,847 56,637 48,668 37,171 75,850 27,499 19,970 61,246 25,203
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18	axable returns, total. Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$25,000 \$50,000 under \$30,000 \$50,000 under \$100,000	1,647,629 49,919 160,411 191,906 215,324 228,679 215,795 186,387 127,027 85,924 46,764 85,411 23,144 9,702 15,498 4,873	110,111,065 9,647,224 40,928 241,038 479,294 754,246 1,028,490 1,186,176 1,205,956 948,841 726,543 441,794 998,679 396,535 216,842 256,325 318,155 72,936	3,131,801 2,604,029 29,951 108,931 172,792 250,220 366,821 387,125 275,833 185,790 94,729 184,302 51,257 22,672 22,672 21,141 1,180	5,585,879 5,578,743 6,811 104,335 243,382 400,234 510,833 573,244 632,826 527,827 428,819 278,935 659,771 283,554 163,670 408,530 252,894	1,282,746 1,365 20,807 48,317 80,412 103,241 115,968 128,120 107,682 87,776 58,059 140,789 65,472 41,474 124,651 104,314 28,633	2,116,957 50,090 159,865 171,632 191,726 303,426 303,530 255,500 203,284 135,044 94,943 177,596 31,350 12,144 17,255 3,679 528	13,558,300 41,594 237,105 436,205 677,190 1,371,764 1,689,063 1,634,696 1,519,639 1,143,760 897,123 2,079,482 523,317 270,292 573,349 241,463 62,837	4,648,986 3,756,499 30,056 114,801 178,747 257,669 511,167 616,871 562,279 449,380 296,511 203,205 387,477 70,374 26,149 41,554 8,287	7,972,882 7,241 93,454 200,337 321,598 668,853 827,513 854,682 856,677 692,401 770,475 1,429,207 400,084 214,131 471,754 206,562 53,076	1,820,845 1,445 18,602 39,748 64,252 135,527 167,835 175,070 142,676 118,440 306,332 93,637 55,332 146,968 88,231 27,080	875,712 29,778 98,052 111,372 106,537 118,617 110,056 85,994 47,849 30,570 45,875 9,694 4,770	4,928,124 25,101 143,956 280,792 373,783 534,575 603,439 557,617 504,595 404,124 289,413 538,064 166,547 106,474 257,747 75,087 26,795 11,570	2,011,075 1,438,207 17,867 66,134 112,914 137,756 201,992 227,765 195,846 103,357 63,798 103,333 23,102 11,707 11,689 2,576 532	2,746,383 4,655 59,482 131,645 183,451 254,793 280,426 272,212 276,800 236,990 180,185 355,266 118,279 79,331 200,749	618,601 935 11,813 26,171 36,771 51,383 56,558 54,847 56,637 48,668 37,171 75,850 27,499 19,970 61,266 25,203 10,731 4,658
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18	axable returns, total. Under \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$8,000 \$10,000 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$50,000 \$10,000 under \$150,000 \$10,000 under \$150,000 \$10,000 under \$150,000	1,647,629 49,919 160,411 191,906 215,324 228,679 215,795 186,387 127,027 85,924 46,764 88,411 23,144 9,702 15,498 4,873 607 124 120	10,111,065 9,647,224 40,928 241,038 479,294 1,028,490 1,186,176 1,205,956 948,841 726,543 441,794 998,679 396,535 216,842 526,325 338,155 72,936 21,231 32,590	3,131,801 2,604,029 29,951 108,931 172,792 250,220 366,821 425,581 387,125 275,833 185,790 94,729 184,302 51,257 22,672 35,152 11,141 1,180 263 260	5,585,879 5,578,743 6,811 104,335 243,382 400,234 510,833 573,244 632,826 527,867 428,819 278,935 659,771 283,554 163,670 408,530 252,894 56,983 15,4774 22,971	1,282,746 1,365 20,807 48,317 80,412 103,241 115,968 128,120 107,682 87,776 58,059 140,789 65,472 41,474 124,651 104,314 28,633 8,273 12,955	2,116,957 50,090 159,865 171,632 191,726 303,426 308,530 255,500 203,284 135,044 94,943 177,596 31,350 12,144 17,255 3,679 528 160 163	13,558,300 41,594 237,105 436,205 677,190 1,371,764 1,689,063 1,634,696 1,519,639 1,143,760 887,123 2,079,482 532,317 270,292 573,349 241,463 62,837 27,206 47,433	4,648,986 3,756,499 30,056 114,801 178,747 257,669 511,167 562,279 449,380 296,511 203,205 387,477 70,374 41,554 8,287 1,211 345 329	7,972,882 7,241 93,454 200,337 321,598 668,853 827,513 854,682 856,677 692,401 1,429,207 400,084 214,131 471,754 206,562 253,076 22,663 39,027	1,820,845 1,445 18,602 39,748 64,252 135,527 167,835 175,070 142,676 118,440 306,332 93,637 55,332 146,968 88,231 27,080 12,704	875,712 29,778 98,052 111,372 106,537 118,617 110,056 85,994 67,309 47,849 30,570 45,875 9,694 4,770 7,736 1,137 228 68 55	4,928,124 25,101 143,956 280,792 373,783 534,575 603,439 557,617 504,595 404,124 289,413 538,064 166,547 106,474 257,747 75,087 26,795 11,5700	2,011,075 1,438,207 17,867 66,134 112,914 127,756 201,992 227,765 195,846 149,446 103,357 63,798 103,333 23,102 211,707 19,689 2,676 532 149 113	2,746,383 4,655 59,482 131,645 183,451 224,793 280,426 272,212 276,800 236,990 180,185 355,266 118,279 79,331 200,749 60,608 21,561 8,806 12,099	618,601 935 11,313 26,171 36,771 51,383 56,558 54,847 56,637 48,668 37,171 75,850 27,499 19,970 61,246 25,203 10,731 4,658 7,148
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21	axable returns, total. Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$4,000 under \$5,000 \$6,000 under \$6,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$25,000 \$50,000 under \$100,000 \$150,000 under \$100,000 \$150,000 under \$100,000 \$150,000 under \$200,000 \$200,000 under \$500,000	1,647,629 49,919 160,411 191,906 215,324 228,679 215,795 186,387 127,027 85,924 46,764 85,411 23,144 9,702 15,498 4,873 607 124	110,111,065 9,647,224 40,928 241,038 479,294 1,186,176 1,205,956 948,841 726,543 441,794 998,679 396,535 216,842 256,325 318,155 72,936 21,231 32,990 8,262	3,131,801 2,604,029 29,951 108,931 172,792 250,220 366,821 387,125 275,833 185,790 94,729 184,302 51,257 22,672 22,672 35,152 11,141 1,180	5,585,879 5,578,743 6,811 104,335 243,382 400,234 510,833 573,244 632,826 527,867 428,819 278,935 659,771 283,554 163,670 408,530 252,894 56,983 15,474	1,282,746 1,365 20,807 48,317 80,412 103,241 115,968 128,120 107,682 87,776 58,059 140,789 65,472 41,474 124,651 104,314 28,633 8,273	2,116,957 50,090 159,865 171,632 191,726 303,426 308,530 255,500 203,284 135,044 94,943 177,596 31,350 12,144 17,255 3,679 528	13,558,300 41,594 237,105 436,205 677,190 1,371,764 1,689,063 1,654,696 1,539,639 1,143,760 897,123 2,079,482 2,079,482 532,317 270,292 241,463 62,837 27,206	4,648,986 3,756,499 30,056 114,801 178,747 257,669 511,167 562,279 449,380 296,511 203,205 387,477 70,374 26,149 41,554 8,287 1,211	7,972,882 7,241 93,454 200,337 321,598 668,853 827,513 854,682 856,677 692,401 570,475 1,429,207 400,084 214,131 471,754 206,562 53,076 62,663	1,820,845 1,445 18,602 39,748 64,252 135,527 167,835 173,175 175,070 142,676 118,440 306,332 93,637 55,332 146,968 88,231 27,080 12,704	875,712 29,778 98,052 111,372 106,537 118,617 110,056 85,994 67,309 47,849 30,570 45,875 9,694 4,770 7,736 1,137 228 68	4,928,124 25,101 143,956 280,792 373,783 534,575 603,439 557,617 504,595 404,124 289,413 538,064 166,547 106,474 257,747 75,087 26,795 11,570	2,011,075 1,438,207 17,867 66,134 112,914 112,914 117,756 201,992 227,765 195,846 149,446 103,357 63,798 103,333 23,102 11,707 19,689 2,676 532 149	2,746,383 4,655 59,482 131,645 183,451 224,793 280,426 272,212 276,800 236,990 180,185 355,266 118,279 79,331 200,749 60,608 21,561 8,806	618,601 935 11,813 26,171 36,771 51,383 56,558 54,847 75,657 48,668 37,171 75,850 27,499 19,970 61,246 25,203 10,731 4,658 7,148 3,999
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 22	axable returns, total. Under \$1,000 under \$2,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$6,000 \$7,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$15,000 \$10,000 under \$25,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$25,000 \$100,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$100,000 \$200,000 under \$1,000,000 \$200,000 under \$1,000,000 \$200,000 under \$1,000,000 \$1,000,000 under \$1,000,000	1,647,629 49,919 160,411 191,906 215,324 228,679 215,795 186,387 127,027 85,924 46,764 85,411 23,144 9,702 15,498 4,873 607 607 124 120 124	10,111,065 9,647,224 40,928 241,038 479,294 1,028,490 1,186,176 1,205,956 948,841 726,543 441,794 998,679 396,535 216,842 526,325 338,155 72,936 21,231 32,590	3,131,801 2,604,029 29,951 108,931 172,792 250,220 366,821 425,581 387,125 275,833 185,790 94,729 184,302 51,257 22,672 35,152 11,141 1,180 263 260	5,585,879 5,578,743 6,811 104,335 243,382 400,234 510,833 573,244 632,826 527,867 428,819 278,935 659,771 183,554 163,670 408,530 252,884 56,983 15,474 22,971 5,615	1,282,746 1,365 20,807 48,317 80,412 103,241 115,968 128,120 107,682 87,776 58,059 140,789 65,472 41,474 124,651 104,314 28,633 8,273 12,955 3,354 1,084	2,116,957 50,090 159,865 171,632 191,726 303,426 303,530 255,500 203,284 135,044 94,943 177,596 31,350 12,144 17,255 3,679 528 160 163	13,558,300 41,594 237,105 436,205 677,190 1,371,764 1,689,063 1,654,696 1,519,639 1,143,760 877,123 2,079,482 532,317 270,292 2,779,482 41,463 62,837 27,206 47,433 17,933	4,648,986 3,756,499 30,056 114,801 178,747 257,669 511,167 562,279 449,380 296,511 203,205 387,477 70,374 26,149 41,554 8,287 1,211 345 329 65	7,972,882 7,241 93,454 200,337 321,598 668,853 827,513 854,682 856,677 692,401 70,475 1,429,207 400,084 214,131 471,754 206,562 53,076 62,663 39,027 14,752	1,820,845 1,445 18,602 39,748 64,252 135,527 167,835 173,175 175,070 142,676 118,440 306,332 93,637 55,332 27,080 22,080 12,704	875,712 29,778 98,052 111,372 106,537 118,617 110,056 85,994 67,309 47,849 30,570 45,875 9,694 4,770 7,736 1,137 228 68 55	4,928,124 25,101 143,956 280,792 373,783 534,575 603,439 557,617 504,595 404,124 289,413 538,064 166,547 106,474 257,75,087 26,795 11,570 15,710 8,627 4,108	2,011,075 1,438,207 17,867 66,134 112,914 117,756 201,992 227,765 195,846 149,446 63,798 103,333 23,102 11,707 19,689 2,676 532 149 113 24 7 572,868	2,746,383 4,655 59,482 131,645 183,451 254,793 280,426 272,212 276,800 236,990 180,185 355,266 118,279 79,331 200,749 60,608 21,561 8,806 12,099 6,643 2,402	618,601 935 11,813 26,171 36,771 51,383 56,558 54,847 48,668 37,171 75,850 27,499 19,970 61,246 25,203 10,731 4,658 7,148 3,999 1,343
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 No	axable returns, total. Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$6,000 under \$6,000 \$7,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$10,000 \$50,000 under \$10,000 \$100,000 under \$10,000 \$100,000 under \$10,000 \$100,000 under \$10,000 \$100,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$200,000 \$100,000 under \$1,000 \$10,000 under \$1,000 \$10,000 under \$1,000 \$10,000 under \$1,000	1,647,629 49,919 160,411 191,906 215,324 228,679 215,795 186,387 127,027 85,924 46,764 48,411 23,144 9,702 15,498 4,873 124 120 12 2 3377,228 5,176	110,111,065 9,647,224 40,928 241,038 479,294 754,246 1,028,490 1,186,176 1,205,956 948,841 741,794 998,679 396,535 216,642 526,325 318,155 72,936 21,231 32,990 8,262 2,363 1463,841 315,700	3,131,801 2,604,029 29,951 108,931 172,792 250,220 366,821 425,581 387,125 275,833 185,790 94,729 184,302 51,257 22,672 35,152 11,141 1,180 263 263 263 265 4 527,772	5,585,879 5,578,743 6,811 104,335 243,382 400,234 510,833 573,244 632,826 527,867 428,819 278,935 659,771 283,554 163,670 408,530 252,894 56,983 15,474 22,971 25,615 1,995	1,282,746 1,365 20,807 48,317 80,412 103,241 115,968 128,120 107,682 87,776 58,059 140,789 65,472 41,474 124,651 104,114 28,633 8,273 12,955 3,354 1,084	2,116,957 50,090 159,865 171,632 191,726 303,426 308,530 255,500 203,284 135,044 94,943 177,596 31,350 12,144 17,255 3,679 13 483,708	13,558,300 41,594 237,105 436,205 677,190 1,371,764 1,689,063 1,654,696 87,123 2,079,482 532,317 270,292 573,349 241,463 62,837 27,206 47,433 17,933 37,849 1660,148	4,648,986 3,756,499 30,056 114,801 178,747 257,669 511,167 562,279 449,380 296,511 203,205 387,477 70,374 41,554 8,287 1,211 345 329 65 22 892,487 28,180	7,972,882 7,241 93,454 200,337 321,598 668,853 827,513 854,682 856,677 692,401 570,475 1,429,207 400,084 214,131 471,754 206,562 53,076 62,663 39,027 14,752 28,395	1,820,845 1,445 18,602 39,748 64,252 135,527 167,835 173,175 175,070 142,676 118,440 306,332 93,637 55,332 27,080 22,080 12,704	875, 712 29, 778 98, 052 111, 372 106, 537 118, 617 110, 056 85, 994 67, 309 47, 849 30, 570 45, 875 9, 694 4, 770 7, 736 1, 137 228 68 55 12 3 284, 628 16, 379	4,928,124 25,101 143,956 280,792 373,783 534,575 603,439 557,617 504,595 404,124 289,413 538,064 166,547 106,474 257,747 75,087 26,795 11,570 8,627 4,108 1390,433	2,011,075 1,438,207 17,867 66,134 112,914 137,756 201,992 227,765 195,846 103,357 63,798 103,333 23,102 11,707 19,689 2,576 532 149 113 24 7 572,868	2,746,383 4,655 59,482 131,645 183,451 254,793 280,426 272,212 276,800 236,990 180,185 355,266 118,279 79,331 200,749 60,608 21,561 8,806 12,099 6,643 2,402	618,601 935 11,813 26,171 36,771 51,383 56,558 54,847 48,668 37,171 75,850 27,499 19,970 61,246 25,203 10,731 4,658 7,148 3,999 1,343
3 4 5 6 6 7 7 8 8 9 9 100 111 122 13 14 15 16 6 17 7 18 8 19 9 22 23 No.	axable returns, total. Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$6,000 under \$6,000 \$7,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$10,000 \$50,000 under \$10,000 \$100,000 under \$10,000 \$100,000 under \$10,000 \$100,000 under \$10,000 \$100,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$200,000 \$100,000 under \$1,000 \$10,000 under \$1,000 \$10,000 under \$1,000 \$10,000 under \$1,000	1,647,629 49,919 160,411 191,906 215,324 228,679 215,795 186,387 127,027 85,924 46,764 85,411 23,144 9,702 15,498 4,873 607 124 120 12 2 337,228 5,176	10,111,065 9,647,224 40,928 241,038 479,294 1,186,176 1,205,956 948,841 726,543 441,794 938,679 336,535 216,842 226,925 321,231 32,590 8,262 2,363 1463,841	3,131,801 2,604,029 29,951 108,931 172,792 250,220 366,821 387,125 275,833 185,790 94,729 184,302 25,672 22,672 22,672 211,141 1,180 263 260 25 4 527,772 8,031 136,990	5,585,879 5,578,743 6,811 104,335 243,382 400,234 510,833 573,244 632,826 527,867 428,819 278,935 659,771 283,554 163,670 408,530 252,894 56,983 15,474 22,971 25,615 1,995	1,282,746 1,365 20,807 48,317 80,412 103,241 115,968 128,120 107,682 87,776 58,059 140,789 65,472 41,474 124,651 104,314 28,633 8,273 12,955 3,354 1,084	2,116,957 50,090 159,865 171,632 191,726 303,426 308,530 255,500 203,284 135,044 177,596 31,350 12,144 17,255 3,679 528 160 163 29 13 483,708 16,971 225,105 110,570	13,558,300 41,594 237,105 436,205 677,190 1,371,764 1,689,063 1,654,696 897,123 2,079,482 532,317 270,292 573,349 241,463 62,837 27,206 47,433 17,933 37,849 1660,148 349,868 98,653 162,428	4,648,986 3,756,499 30,056 114,801 178,747 257,669 511,167 616,871 562,279 449,380 296,511 203,205 387,477 70,374 26,149 41,554 8,287 1,211 1,211 345 329 65 22 892,487 28,180 213,965 217,472	7,972,882 7,241 93,454 200,337 321,598 668,853 827,513 834,682 856,677 692,401 1,429,207 400,084 214,131 471,754 206,562 53,076 22,663 39,027 14,752 28,395 2,348	1,820,845 1,445 18,602 39,748 64,252 135,527 167,835 173,175 175,070 142,676 118,440 306,332 93,637 55,332 146,968 88,231 27,080 12,704 24,617 9,664 19,510	875,712 29,778 98,052 111,372 106,537 118,617 110,056 85,934 47,849 30,570 45,875 9,694 4,770 7,736 11,37 228 68 55 12 3 284,628 16,379 117,697 69,219	4,928,124 25,101 143,956 280,792 373,783 534,575 603,439 557,617 504,995 404,124 289,413 538,064 166,547 75,087 26,795 11,570 8,627 4,108 1390,433 32,537 55,107 10,976	2,011,075 1,438,207 17,867 66,134 112,914 137,756 201,992 227,765 195,846 149,446 103,357 63,798 103,333 23,102 11,707 19,689 2,676 532 149 113 24 7 572,868	2,746,383 4,655 59,482 131,645 183,451 183,451 280,426 277,212 276,800 236,990 180,185 355,266 118,279 79,331 200,749 60,608 21,561 8,806 6,643 2,402 3,653	618,601 935 11,813 26,171 36,771 51,383 56,558 54,847 76,637 48,668 37,171 75,850 27,499 19,970 61,246 25,203 10,731 4,658 7,148 3,999 1,343
3 4 5 5 6 6 7 7 8 9 9 100 111 122 131 14 15 16 16 7 7 18 19 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	axable returns, total. Under \$1,000 under \$2,000 \$1,000 under \$2,000 \$3,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$4,000 under \$5,000 \$6,000 under \$6,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$100,000 \$150,000 under \$100,000 \$150,000 under \$100,000 \$100,000 under \$100,000 \$200,000 under \$200,000	1,647,629 49,919 160,411 191,906 215,324 228,679 215,795 186,387 127,027 85,924 46,764 485,411 23,144 9,702 15,498 4,873 124 120 12 2377,228 5,176 171,046 67,473 46,736	110,111,065 9,647,224 40,928 241,038 479,294 754,246 1,028,490 1,186,176 1,205,956 948,841 726,543 441,794 998,679 396,535 216,842 526,925 318,155 72,936 21,231 32,990 8,262 2,363 1463,841 31,570 72,088 98,464	3,131,801 2,604,029 29,951 108,931 172,792 250,220 366,821 387,125 275,833 185,790 94,729 184,302 51,257 22,672 211,141 1,140 263 260 25 4 527,772 8,031 136,990 114,958 108,363	5,585,879 5,578,743 6,811 104,335 243,382 400,234 510,833 573,244 632,826 527,867 428,819 278,335 659,771 283,554 163,670 408,530 252,894 22,971 5,615 1,995 7,136	1,282,746 1,365 20,807 48,317 80,412 103,241 115,968 128,120 107,682 87,776 58,059 140,789 65,472 41,474 124,551 104,314 28,633 8,273 12,955 3,354 1,084	2,116,957 50,090 159,865 171,632 191,726 303,426 303,426 303,284 135,044 94,943 177,596 31,350 12,144 17,255 3,679 163,3708 163,29 13 483,708 16,971 225,105 110,570 61,181	13,558,300 41,594 237,105 436,205 677,190 1,371,764 1,689,063 1,654,696 1,519,639 1,143,760 897,123 2,079,482 532,317 270,292 573,349 241,463 62,837 2,7,206 47,433 17,933 37,849 1660,148 39,868 98,653 162,428	4,648,986 3,756,499 30,056 114,801 178,747 257,669 511,167 562,279 449,380 296,511 203,205 387,477 70,374 26,149 41,554 8,287 1,211 345 329 65 22 892,487 28,180 213,965 217,472 162,056	7,972,882 7,241 93,454 200,337 321,598 668,853 827,513 854,682 856,677 692,401 570,475 1,429,207 400,084 214,131 471,754 206,562 22,663 39,027 14,752 28,395 2,348	1,820,845 1,445 18,602 39,748 64,252 135,527 167,835 173,175 175,070 142,676 118,440 306,332 93,637 55,332 146,968 88,231 12,704 24,617 9,664 19,510	875,712 29,778 98,052 111,372 106,537 118,617 110,056 85,994 47,849 30,570 45,875 9,694 4,770 7,736 1,137 228 68 55 12 3 284,628 16,379 117,997 69,219 41,875	4,928,124 25,101 143,956 280,792 373,783 534,575 603,439 557,617 504,595 404,124 289,413 538,064 166,547 106,474 257,747 75,087 26,795 11,570 8,627 4,108 1390,433 32,537 55,107 101,976 102,271	2,011,075 1,438,207 17,867 66,134 112,914 137,756 201,992 227,765 195,846 103,357 63,798 103,333 23,102 11,707 19,689 2,676 532 149 113 24 7 572,868 32,141 137,537 143,899 107,889	2,746,383 4,655 59,482 131,645 183,451 254,793 280,426 272,212 276,800 236,990 180,185 355,266 118,279 79,331 200,749 60,608 8,806 12,099 6,643 2,402 3,653	618,601 935 11,813 26,171 36,771 51,383 56,558 54,847 75,650 27,499 19,970 61,246 25,203 10,731 4,658 7,148 3,999 1,343
3 4 4 5 5 6 6 7 7 8 9 9 10 11 12 2 13 14 14 15 16 17 18 19 9 20 12 12 22 2 22 2 22 2 23 No.	axable returns, total. Under \$1,000 under \$2,000 \$1,000 under \$2,000 \$3,000 under \$3,000 \$4,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$7,000 \$6,000 under \$7,000 \$8,000 under \$8,000 \$8,000 under \$15,000 \$10,000 under \$15,000 \$10,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$50,000 \$100,000 under \$150,000 \$100,000 under \$100,000	1,647,629 49,919 160,411 191,906 215,324 228,679 215,795 186,387 127,027 85,924 46,764 85,411 23,144 9,702 15,498 4,873 607 124 120 12 2 337,228 5,176 171,046 67,473 46,736 28,860	1-10,111,065 9,647,224 40,928 241,038 479,294 754,246 1,028,490 1,186,176 1,205,956 948,841 726,543 441,794 998,679 396,535 216,842 256,325 318,155 72,936 21,231 32,590 8,262 2,363 1463,841 315,570 72,088 98,464 98,601 114,446 98,601 46,182	3,131,801 2,604,029 29,951 108,931 172,792 250,220 366,821 387,125 275,833 185,790 94,729 184,302 51,257 22,672 23,5152 11,141 1,180 263 260 25 44 527,772 8,031 136,590 114,958 108,363 85,452 40,802	5,585,879 5,578,743 6,811 104,335 243,382 400,234 510,833 573,244 632,826 527,867 428,819 278,935 659,771 283,554 163,670 408,530 252,884 56,983 15,474 22,971 5,615 1,995 7,136	1,282,746 1,365 20,807 48,317 80,412 103,241 115,968 128,120 107,682 87,776 58,059 140,789 65,472 41,474 124,551 104,314 28,633 8,273 12,955 3,354 1,084	2,116,957 50,090 159,865 171,632 191,726 303,426 303,426 303,254 135,044 94,943 177,596 31,350 12,144 17,255 3,679 13,483,708 16,971 225,105 110,570 61,181 35,639 18,789	13,558,300 41,594 237,105 436,205 677,190 1,371,764 1,689,063 1,634,696 1,519,639 1,143,760 897,123 2,079,482 532,317 270,292 573,349 241,463 62,837 27,206 47,433 17,933 37,849 1660,148 349,868 98,653 162,428 152,107 123,741 84,317	4,648,986 3,756,499 30,056 114,801 178,747 257,669 511,167 562,279 449,380 296,511 203,205 387,477 70,374 26,1149 41,554 8,287 1,211 345 329 65 227,472 28,180 213,965 217,472 28,180 213,965 217,472 162,056	7,972,882 7,241 93,454 200,337 321,598 668,853 827,513 854,682 856,677 692,401 1,429,207 400,084 214,131 471,754 206,562 22,663 39,027 14,752 28,395 2,348	1,820,845 1,445 18,602 39,748 64,252 135,527 167,835 173,175 175,070 142,676 118,440 306,332 93,637 55,332 146,968 88,231 27,080 12,704 24,617 9,664 19,510	875,712 29,778 98,052 111,372 106,537 118,617 110,056 85,994 67,309 47,849 30,570 45,875 9,694 4,770 7,736 1,137 228 68 55 12 3 284,628 16,379 117,997 69,219 41,875 23,655 8,858	4,928,124 25,101 143,956 280,792 373,783 534,575 603,439 557,617 504,595 404,124 289,413 538,064 166,547 106,474 257,747 75,087 11,570 8,627 4,108 1390,433 32,537 55,107 101,976 102,271 80,943 39,387	2,011,075 1,438,207 17,867 66,134 112,914 137,756 201,992 227,765 195,846 103,357 63,798 103,333 23,102 11,707 19,689 2,676 532 149 113 24 7 572,868 32,141 137,537 143,899 107,889 80,045 38,444	2,746,383 4,655 59,482 131,645 183,451 254,793 280,426 272,212 276,800 236,990 180,185 355,266 118,279 79,331 200,749 60,608 8,806 12,099 6,643 2,402 3,653	618,601 935 11,813 26,171 36,771 51,383 56,558 54,847 75,650 27,499 19,970 61,246 25,203 10,731 4,658 7,148 3,999 1,343
3 4 4 5 5 6 6 7 8 8 9 9 1.0 1.1 1.2 1.3 1.4 4 1.5 1.6 1.6 1.7 1.8 1.9 1.9 1.0 2.2 2.3 No.	axable returns, total. Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$10,000 \$1,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$100,000 \$50,000 under \$100,000 \$150,000 under \$100,000 \$150,000 under \$100,000 \$150,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$200,000 0,000 under \$200 \$200,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$200,000	1,647,629 49,919 160,411 191,906 215,324 228,679 215,795 186,387 127,027 85,924 46,764 85,411 23,144 9,702 15,498 4,873 124 120 12 2 337,228 5,176 171,046 67,473 46,736 28,860 10,372 7,565	110,111,065 9,647,224 40,928 241,038 479,294 1,028,490 1,186,176 1,205,956 948,841 776,543 441,794 998,679 396,535 216,842 526,325 318,155 72,936 21,231 32,990 8,262 2,363 1463,841 315,570 72,088 98,464 114,466 98,601 46,182 49,630	3,131,801 2,604,029 29,951 108,931 172,792 250,220 366,821 387,125 275,833 185,790 94,729 184,302 25,672 22,672 21,141 1,180 263 260 25 4 527,772 8,031 136,990 114,958 108,363 85,452 40,802 33,576	5,585,879 5,778,743 6,811 104,335 243,382 400,234 510,833 573,244 632,826 527,867 428,819 278,935 659,771 283,554 163,670 408,530 252,884 56,983 15,474 22,971 1,955 7,136	1,282,746 1,365 20,807 48,317 80,412 103,241 115,968 128,120 107,682 87,776 58,059 140,789 65,472 41,474 124,651 104,314 28,633 8,273 12,955 3,354 1,084	2,116,957 50,090 159,865 171,632 191,726 303,426 303,530 255,500 203,284 135,044 94,943 177,596 31,350 12,144 17,255 3,679 160 163 29 13 483,708 16,971 225,105 110,570 61,181 35,639 18,789 18,789	13,558,300 41,594 237,105 436,205 677,190 1,371,764 1,689,063 1,654,696 1,519,639 1,143,760 897,123 2,079,482 532,317 270,292 241,463 62,837 27,206 47,433 37,849 1660,148 349,868 98,653 162,428 152,107 123,741 88,377	4,648,986 3,756,499 30,056 114,801 178,747 257,669 511,167 562,279 449,380 296,511 203,205 387,477 70,374 26,149 41,554 8,287 1,211 345 329 65 22 892,487 28,180 213,965 217,472 162,056	7,972,882 7,241 93,454 200,337 321,598 668,853 827,513 834,682 856,677 692,401 570,475 1,429,207 400,084 214,131 471,754 206,562 23,9027 14,752 28,395 2,348	1,820,845 1,445 18,602 39,748 64,252 135,527 167,835 173,175 175,070 142,676 118,440 306,332 93,637 55,332 27,080 12,704 24,617 9,664 19,510	875,712 29,778 98,052 111,372 106,537 118,617 110,056 85,994 47,849 30,570 45,875 9,694 4,770 7,736 1,137 228 68 55 12 3 284,628 16,379 117,697 69,219 41,875 23,655 8,858 8,658	4,928,124 25,101 143,956 280,792 373,783 554,575 603,439 557,617 504,995 404,124 289,413 538,064 166,547 75,087 26,795 11,570 8,627 4,108 1390,433 32,537 55,107 101,976 102,271 180,943 39,387 43,286	2,011,075 1,438,207 17,867 66,134 112,914 112,914 1137,756 201,992 227,765 195,846 149,446 103,357 63,798 103,333 23,102 11,707 19,689 2,676 5532 149 113 24 7,577 572,868 32,141 137,537 143,899 107,889 80,045 38,444 32,913	2,746,383 4,655 59,482 131,645 183,451 183,451 280,426 277,212 276,800 236,990 180,185 355,266 118,279 79,331 200,749 60,608 21,561 8,806 6,643 2,402 3,653 	618,601 935 11,813 26,171 36,771 51,383 56,558 54,847 56,637 48,668 37,171 75,850 27,499 19,970 61,246 25,203 10,731 4,658 7,148 3,999 1,343
3455678890123456678890123 456678990 1	axable returns, total. Under \$1,000 under \$2,000 \$1,000 under \$3,000 \$3,000 under \$3,000 \$4,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$7,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$15,000 \$10,000 under \$15,000 \$10,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$50,000 \$100,000 under \$150,000 \$100,000 under \$100,000	1,647,629 49,919 160,411 191,906 215,324 228,679 215,795 186,387 127,027 85,924 46,764 85,411 23,144 9,702 15,498 4,873 607 120 12 2 3377,228 5,176 171,046 67,473 46,736 28,860 10,372 7,565 1,175,902	1-10,111,065 9,647,224 40,928 241,038 479,294 754,246 1,028,490 1,186,176 1,205,956 948,841 726,543 441,794 998,679 396,535 216,842 256,325 318,155 72,936 21,231 32,590 8,262 2,363 1463,841 315,570 72,088 98,464 98,601 114,446 98,601 46,182	3,131,801 2,604,029 29,951 108,931 172,792 250,220 366,821 387,125 275,833 185,790 94,729 184,302 51,257 22,672 23,5152 11,141 1,180 263 260 25 44 527,772 8,031 136,590 114,958 108,363 85,452 40,802	5,585,879 5,578,743 6,811 104,335 243,382 400,234 510,833 573,244 632,826 527,867 428,819 278,335 659,771 283,554 163,670 408,530 252,894 22,971 5,615 1,995 7,136	1,282,746 1,365 20,807 48,317 80,412 103,241 115,968 128,120 107,682 87,776 58,059 140,789 65,472 41,474 124,651 104,314 28,633 8,273 12,955 3,354 1,084	2,116,957 50,090 159,865 171,632 191,726 303,426 303,426 303,254 135,044 94,943 177,596 31,350 12,144 17,255 3,679 13,483,708 16,971 225,105 110,570 61,181 35,639 18,789	13,558,300 41,594 237,105 436,205 677,190 1,371,764 1,689,063 1,634,696 1,519,639 1,143,760 897,123 2,079,482 532,317 270,292 573,349 241,463 62,837 27,206 47,433 17,933 37,849 1660,148 349,868 98,653 162,428 152,107 123,741 84,317	4,648,986 3,756,499 30,056 114,801 178,747 257,669 511,167 562,279 449,380 296,511 203,205 387,477 70,374 26,1149 41,554 8,287 1,211 345 329 65 227,472 28,180 213,965 217,472 28,180 213,965 217,472 162,056	7,972,882 7,241 93,454 200,337 321,598 668,853 827,513 834,682 856,677 692,401 570,475 1,429,207 400,084 214,131 471,754 206,562 23,9027 14,752 28,395 2,348	1,820,845 1,445 18,602 39,748 64,252 135,527 167,835 173,175 175,070 142,676 118,440 306,332 93,637 55,332 27,080 12,704 24,517 9,664 19,510	875,712 29,778 98,052 111,372 106,537 118,617 110,056 85,994 67,309 47,849 30,570 45,875 9,694 4,770 7,736 1,137 228 68 55 12 3 284,628 16,379 117,997 69,219 41,875 23,655 8,858	4,928,124 25,101 143,956 280,792 373,783 534,575 603,439 557,617 504,595 404,124 289,413 538,064 166,547 106,474 257,747 75,087 26,795 11,570 15,710 8,627 4,108 1390,433 32,537 55,107 101,976 102,271 80,943 39,387 43,286	2,011,075 1,438,207 17,867 66,134 112,914 137,756 201,992 227,765 195,846 103,357 63,798 103,333 23,102 11,707 19,689 2,676 532 149 113 24 7,572,868 32,141 137,537 143,899 107,889 80,045 38,444 32,913	2,746,383 4,655 59,482 131,645 183,451 254,793 280,426 276,800 236,990 180,185 355,266 118,279 79,331 200,749 60,608 21,561 8,806 6,643 2,402 3,633 2,129 1,188 637,676 1,246,613	618,601 935 11,813 26,171 36,771 51,383 56,558 24,847 76,637 48,668 37,171 75,850 27,499 19,970 61,246 25,203 10,731 4,658 3,999 1,343

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

PART I.—ALL RETURNS—Continued

=						PARI	T.—ALL RET	URNS-Continu	ed							
	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand deliere) Mississippi	Taxable income (Thousand dellers)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dellars) Missouri	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dellare)	Exemptions (Thousand dellers)	Taxable income (Thousand deliars)	Income tax after credits (Thousand deliars)
1	Grand total	425,116	11,558,828	768,086	692,723	156,101	1,459,045	16 843 045		1	T	 	Ι.	Montana	Г	
2	Taxable returns, total	271,513	1,374,453	467,971	692,284	+		¹ 6,841,945	2,430,891	3,725,283	863,947	225,878	11,038,983	399,634	551,245	122,081
3	Under \$1,000	9,167	7,472	5,501	1,189	156,101	1,117,990 33,771	6,418,837	1,812,195 20,263	3,722,436 5,125	1,022	167,773	953,580	286,866	550,862	122,081
5	\$1,000 under \$2,000 \$2,000 under \$3,000	30,377 42,654	45,015 106,242	23,678 55,662	16,331 34,995	3,261 6,934	112,053	169,855	85,156	64,524	12,851	5,508 18,228	4,695 27,109	3,305 12,827	906 11,305	181 2,259
6	\$3,000 under \$4,000	49,866	174,336	81,466	67,032	13,301	142,206 148,441	355,903 520,814	160,794 204,287	151,430 248,893	29,970 49,845	19,404 21,234	49,848 74,639	21,474 31,489	22,241	4,348 6,771
ġ	\$4,000 under \$5,000 \$5,000 under \$6,000	39,048 31,727	173,165 172,741	75,607 70,758	64,413 73,556	12,873	154,426 151,469	696,381 828,647	268,355 296,959	335,995 413,270	67,701	23,573	106,540	42,050	34,105 51,680	10,443
9 10	\$6,000 under \$7,000 \$7,000 under \$8,000	18,369 15,219	119,454 114,155	41,024 34,384	59,261 58,969	11,873 11,922	113,426	736,785	234,537	389,460	83,295 78,847	22,410 18,313	122,589 118,016	47,602 44,391	58,667 57,424	11,876 11,549
11 12	\$8,000 under \$9,000	9,772	81,661	23,734	43,744	8,947	82,357 46,478	613,135	168,199 98,361	352,736 237,650	72,156 48,834	10,880 6,343	81,755 54,069	19,993 13,467	51,462	10,431 1
13	\$9,000 under \$10,000	7,856	73,991 126,079	17,425 23,822	45,436	9,366	36,446	345,919	71,483	225,729	46,997	5,460	51,060	11,321	34,168 33,295	7,049 1 7,040 1
14	\$15,000 under \$20,000	2,916	50,048	6,256	82,604 37,187	17,698 8,993	63,099 14,119	741,680 242,417	129,238 30,430	504,393 181,571	108,451 43,108	10,224 3,352	119,184	23,328	81,554	17,407 1
15 16	\$20,000 under \$25,000	1,478 1,999	32,435 67,868	3,407 4,474	25,957 55,977	6,845	6,710 9,863	148,964 332,690	15,415	115,957	30,064	1.226	56,618 27,223	8,395 3,386	42,918 20,216	10,026 1 5,114 1
17 18	\$50,000 under \$100,000	305 (²)	19,911 (2)	676 (²)	16,912	7,214 (²)	2,574	168,443	21,812 5,807	274,230 141,257	86,238 59,937	1,452 158	49,206 9,670	3,469 353	41.305	13,478 1
19	\$100,000 under \$150,000 \$150,000 under \$200,000	8	1,379	13	(²) 1,181	703	335 112	40,345 19,317	663 227	33,734 16,401	17,508	(²) 3	9,670 (²)	(²)	8,384 (²)	3,476 1 (²) 1
20 21	\$200,000 under \$500,000 \$500,000 under \$1,000,000	3	666	6	555	284	94	26,804	187	22,331	9,250 13,261	3	460 648	8 6	422 585	206 1 326 2
22	\$1,000,000 or more	2	4,122	4	3,762	1,871	4	4,682 4,848	16 6	3,688 4,062	2,145 2,467	_	-	-	-	- 2
23	Nontaxable returns, total		¹ 184,375	300,115	439		341,055	¹ 423,108	618,696	2,847	-	58,105	¹ 85,403	112,768	383	2 2
24 25	No adjusted gross incomeUnder \$1,000	(2) 60,363	(²) 29,787	(²) 72,797	-	-	16,791	³ 34,308	27,745	-	-	2,658	³ 5,102	4,981		- 2
26 27	\$1,000 under \$2,000	46,811	67,687	91,477	_	-	154,946 89,064	77,055 128,278	174,775 168,048	434	_	23,534 14,009	10,814 20,677	25,926	-	- 2
28	\$2,000 under \$3,000 \$3,000 under \$4,000	28,004 9,333	68,039 32,042	77,736 29,036	2	-	43,074 24,105	106,768 82,095	115,498 78,618	1,109	-	8,492	21,441	26,705 24,643	126	- 2 - 2
29 30	\$4,000 under \$5,000 \$5,000 or more	4,043 (²)	18,025 (2)	16,046 (2)	437	-	8.848	39,095	35,894	704 531	-	7,603 1,165	26,208 5,243	24,447	257	- 2
31	Returns under \$5,000	323,067	1681,777	535,416	184,399	36,609	4,227	24,125	18,118	69			5,243 (²)	3,803 (²)	-	3
32	Returns \$5,000 under \$10,000	84,591 17,458	570,830	193,938	280,966	56,921	927,725 434,268	¹ 2,170,329 2,939,766	1,339,433 887,376	808,745 1,618,914	161,389 330,129	145,408 63,662	¹ 342,112 429,052	221,650 137,923	120,620 235,016	· 24,002 3: 47,945 3:
"	Returns \$10,000 or more	17,436	306,221	38,732	227,358	62,571	97,052	1,731,850	204,082	1,297,624	372,429	16,808	267,819	40,061	195,609	47,945 3; 50,134 3;
			·	Nebraska					Nevada				N N	lew Hampshire		
1	Grand total	503,252	¹ 2,085,106	865,687	1,096,784	242,376	106,630	¹ 582,298	168,054	354,173	80,906	229,136	¹ 1,003,257	378,946	527,313	114,694
?	Tayable returns, total	265,250	1,926,277	595,146	لو46و44∪و1	242,516	89,354	562,284	137,239	353,763	80,906	180,859	943,106	298,669	526,459	114,694
4	Under \$1,000 \$1,000 under \$2,000	9,716 45,767	7,791 69,277	5,830 33,346	1,167 27,851	234 5,535	4,844 7,271	4,165	2,906	835	167	6,228	5,160	3,737	906	178
5	\$2,000 under \$3,000	52,047 52,996	131,000	55,475	60,429	11,919	7,138	10,509 17,766	4,714 5,679	4,561 10,274	914 2,022	19,210 25,718	28,523 64,208	13,887 24,006	11,367 32,690	2,244 6.490
7	\$4,000 under \$5,000	48,828	184,820 218,387	75,577 91,052	87,947 99,406	17,536 19,979	8,766 11,211	30,752 50,157	10,953 15,983	15,923 26,499	5,215 5,230	24,388	85,990	32,868	42,431	8,464 6
9	\$5,000 under \$6,000 \$6,000 under \$7,000	45,848 32,647	250,522 211,481	98,141 71,017	119,681 112,744	24,092 22,845	12,226	66,358	19,043	38,832	7,854	29,169 21,918	131,900 119,358	55,275 46,567	60,679 57,251	11,978 7 11,545 8
10 11	\$7,000 under \$8,000 \$8,000 under \$9,000	24,242 16,855	180,143	53,447	102,025	20,674	8,918 9,039	57,428 66,989	15,958 19,069	34,287 38,753	7,147 7,949	17,246 14,995	111,479 111,731	40,012 34,413	57,799 62,333	11,598 9
12	\$9,000 under \$10,000.	8,413	143,080 79,867	32,687 17,527	91,633 51,681	18,920 10,646	5,767 2,891	48,499 26,886	13,285 6,337	28,018 17,127	5,739	6,539	55,311	13,931	34,395	12,612 10 6,978 11
13	\$10,000 under \$15,000	19,559	228,390	42,150	158,730	33,965	7,941	93,609	16,800	65,236	3,372 14,085	4,040 7,523	38,565	8,572	24,785	5,166 12
14 15	\$15,000 under \$20,000 \$20,000 under \$25,000	3,368 2,163	57,363 47,822	7,538 4,487	43,825 38,388	10,289 9,955	1,342 852	22,836	2,350	18,011	4,490	1,797	89,185 30,740	17,154 3,902	60,456 23,720	12,904 13 5,427 14
16 17	\$25,000 under \$50,000 \$50,000 under \$100,000	2,233 528	75,174	5,493	63,124	19,891	926	19,045 29,394	1,940 1,757	14,805 25,274	3,868 7,950	610 1,255	13,450 39,324	1,314 2,581	10,996 31,383	2,755 15 9,513 16
18	\$100,000 under \$150,000 I	(²)	34,336 (²)	1,312 (²)	29,764 (²)	12,652 (2)	(²)	11,957 (2)	(²)	10,698 (²)	4,563	(2)	12,753	390	10,394	4,345 17 (²) 18
19 20	\$150,000 under \$200,000. \$200,000 under \$500,000.	4 8	654 2,396	8 13	602 2,071	340 1,187	6	1,005	12	922	473	5	857	(²)	(*) 698	(²) 18 354 19
21	\$500,000 under \$1,000,000	ĭ	794	2	774	384	2	453	3	334	169	8 1	2,048 880	14	1,817	981 20
	\$1,000,000 or more	138,002	¹ 158,829	200 513		 -	1	1,743	2	1,421	692		-	2	871	433 21 - 22
24	No adjusted gross income	9,799	³ 33,624	270,541 18,925	2,321		17,276	¹ 20,014	30,815	410		48,277	¹ 60,151	80,277	854	- 23
25 26	Under \$1,000	53,558	26,463	62,345		-]	(²) 8,533	(²) 4,247	(²) 7,477	-	-	(²) 26,772	(²) 11,020	(²) 24,310	-	- 24
27	\$1,000 under \$2,000 \$2,000 under \$3,000	35,763 24,977	50,832 60,851	71,840 63,154	2,100	- 1	3,494	5,197	7,448	-	-	8,814	12,645	16,311	-	- 25 - 26
28 29	\$3,000 under \$4,000 \$4,000 under \$5,000	9,708	33,261	33,247	-,200	- [4,288	15,165	14,592	410	1	5,319	13,393 11,494	13,162	204	- 27 - 28
30	\$5,000 or more	4,197	21,046	21,030] .,		17,776	*10	-	2,911	14,037	13,222	650	29
31 F 32 F	Returns under \$5,000	345,988	1761,741	524,184	279,121	55,203	56,042	¹ 130,945	68,686	58,502	11,548	151,994	1370,539	206,067	148,277	29,354 31
33 1	leturns \$10,000 or more	129,373 27,891	873,456 449,909	280,456 61,047	477,764 339,899	97,177 89,996	39,305 11,283	268,578 182,775	76,056 23,312	157,017 138,654	32,061	65,734	441,837	147,478	237,213	47,899 32
	-				7			2020	عددوده	1.20,024	37,297	11,408	190,881	25,401	141,823	37,441 33

Table 17. --ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX --ALL RETURNS AND JOINT RETURNS, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES --Continued Part I. --ALL RETURNS --Continued

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand doilars)	Taxable income (Thousand dollers)	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 dellers)	Exemptions (Thousand doilers) New York	Taxable income (Thousand doilars)	Income tax after credits (Thousand deliers)
			New Jersey					New Mexico				1		20,650,899	5.096.864
Grand total	2,266,499	¹ 12,867,036	3,738,803	7,421,365	1,694,865	271,221	11,315,189	515,733	675,761	151,989	6,478,848	137,041,548 35,519,424	8,684,953	20,638,014	5,096,864
Taxable returns, total	1,914,036	12,403,342	3,164,500	7,415,609	1,694,865	202,940	1,213,760	370,872 3,987	674,829	151,989 210	5,397,083 132,362	109,976	79,418	18,624	3,720
Under \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$3,000 \$4,000 \$4,000 under \$6,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$7,000	45,227 130,110 181,936 221,608 253,621 253,338 217,636 166,773	37,670 194,983 455,285 783,343 1,138,730 1,389,420 1,413,058 1,246,254	27,139 91,713 185,976 273,926 391,561 462,026 433,798 346,940	6,288 77,416 206,064 395,414 575,894 699,724 760,126 709,207	1,264 15,402 40,523 79,361 116,730 142,298 154,744 144,574	6,647 19,704 18,061 24,667 27,804 27,531 23,994 14,136	5,598 29,548 45,080 86,780 125,988 151,543 153,451 105,056	15,041 21,073 39,399 56,433 58,672 54,334 31,300 21,273	11,180 18,765 34,237	2,231 3,619 6,498 9,964 13,667 15,230 12,057 9,360	406,388 604,242 727,347 748,764 701,412 553,189 399,637 295,514	608,627 1,528,829 2,546,916 3,371,076 3,849,728 3,578,731 2,988,153 2,503,596	284,851 632,399 917,218 1,176,698 1,298,109 1,113,591 828,216 628,835	234,798 650,067 1,219,272 1,625,752 1,882,465 1,836,840 1,637,938 1,450,495	46,646 128,668 244,656 328,577 381,978 373,498 334,190 299,011
\$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$25,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	128,730 82,465 154,554 38,513 15,164 19,494 4,106 455	1,091,042 7779,723 1,816,284 660,785 335,483 647,878 267,302 53,324	274,404 174,317 328,950 85,203 33,899 43,897 9,100 988 311	645,354 488,643 1,231,572 486,130 259,114 530,893 223,514 44,633 18,618	132,972 101,312 263,603 113,168 65,714 164,628 94,032 22,601 10,022	9,156 9,666 15,479 2,639 1,498 1,595 322 (²)	777,572 90,958 182,989 44,736 32,647 54,282 20,561 (²) 1,221	20, 359 35, 810 5, 432 3, 256 3, 728 679 (2)	56,176 123,392 34,586 26,556 46,914 18,386 (²) 1,113	11,676 26,376 8,207 6,839 15,060 7,849 (²) 551	206,302 378,589 102,055 43,519 66,673 23,875 4,362 1,167	1,955,312 4,478,707 1,751,099 965,477 2,251,962 1,578,912 520,486 199,789	425,408 778,956 217,296 93,045 144,491 51,432 9,177 2,424	1,195,894 2,956,864 1,235,415 699,822 1,693,119 1,217,921 395,345 149,059	249,316 634,039 289,251 176,739 515,636 500,301 195,296 78,458
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	137 135 27 7	23,112 38,982 18,579 12,105	280 56 16	32,493 15,256 9,256	18,592 8,253 5,072	13 - -	3,352	28 - -	2,687	1,592	1,398 205 83	402,549 135,701 193,798	2,848 392 149 1,803,646	294,842 102,201 141,281	169,086 61,325 86,473
Nontaxable returns, total	352,463	¹ 463,694	574,303	5,756	-	68,281	1101,429	144,861	932		1,081,765 24,852	¹ 1,522,124 ³ 109,813	36,498	- 12,007	
No adjusted gross income	9,103 166,414 85,267 50,765 25,068 9,594	³ 28,395 72,195 123,005 123,558 85,293 41,748	13,841 153,668 143,446 120,578 76,841 37,604 28,325	- 375 4,544 449 126	- - - -	1,844 28,793 16,557 9,598 6,241 4,423	³ 4,897 11,260 24,939 24,059 21,927 18,974 (²)	3,566 27,882 36,469 32,656 24,514 15,707 (²)	232 29	-	492,094 266,599 153,161 83,542 35,625 25,892	219,006 385,434 378,218 287,599 158,320 203,360	444,401 459,131 365,131 256,277 137,783 104,425	1,356 6,130 3,360 138 1,901	- - - -
\$5,000 or more	6,252 1,178,713 854,782 233,004	¹ 3,027,415 5,953,548 3,886,073	1,516,293 1,719,073 503,437	1,266,570 3,303,257	253,280 675,900 765,685	164,339	1389,256 583,311 342,622		115,660	22,522 61,990 67,477	3,674,976 2,180,236 623,636	¹ 9,484,188 15,017,517 12,539,843	4,789,805 4,395,049 1,303,745	3,759,497 8,004,502 8,886,900	752,267 1,637,993 2,706,604
Returns \$10,600 or more	233,001	3,000,011	North Carol:		· ·	<u> </u>	<u></u>	North Dakot	.a.				Ohio		
		15,032,725	2,347,565	2,225,810	500,104	206,382	1747,449	375,099	338,950	73,289	3,345,799	117,921,389	5,833,338	10,110,331	2,294,893
Grand total		4,387,038	1,448,062		500,104	134,977	649,151	220,283	338,539	73,289	2,765,937	17,123,467	4,791,845	10,103,802	2,294,89
Taxable returns, total. Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$1,000	859,322 27,554 83,513 137,027 153,864 142,354 90,223 76,499 44,605 28,317 22,032 33,149	22,761 127,275 344,389 535,639 636,030 493,517 495,734 332,631 239,285 207,116	16,533 64,013 168,356 250,342 264,355 196,194 165,895 98,262 61,069 45,466 70,835	3,781 44,817 126,026 200,041 263,017 214,941 246,575 179,263 136,058 129,689	757 8,838 24,918 40,117 52,848 43,203 49,653 36,231 27,597 26,919	6,157 17,162 21,686 19,432 21,876 14,478 12,593 7,836 3,584 (²)	4,837 26,377 54,325 68,256 97,639 79,398 81,956	11,444 22,145 27,306 45,583 30,316 28,717 19,030 9,331 (²)	24,815 31,212 38,580 38,925 7 40,475 0 29,583 17,045 (2) 0 42,040	6,203 7,625 7,891 8,224 6,078 3,531 (²) 9,015	62,523 226,445 244,913 285,443 404,820 406,606 329,384 235,769 176,473 120,656	51,845 338,923 619,622 1,001,567 1,832,020 2,231,444 2,136,623 1,760,890 1,490,661 1,142,583 2,238,227	796,955 700,703 522,712 386,878 265,603 402,062	138,285 287,424 478,397 897,333 1,128,892 1,145,106 998,030 908,546 728,557	1,81, 27,54, 56,966 95,774 181,233 228,62' 232,29' 203,710 186,55; 150,81: 332,80 113,81
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$200,000 under \$1,000,000.	9,207 3,836 5,650 1,261 164 23 35	158,690 85,677 190,970 84,411 19,548 4,093 9,913	20,998 9,568 12,753 2,863	112,307 63,159 148,162 66,581 15,068 3,184 7,827	15,879 45,184 27,898 7,355 1,763 4,489	538 536 171 5 (²)	17,23° 10,68° (²)	1,266 1,492 2 288 (2)	9,231 3 13,014 8 8,600 (²)	2,418 3,825 3,787 (²) - - -	37,314 15,442 22,442 4,693 741 230 238 42 12	68,511 28,703 21,115	33,166 51,590 10,433 1,701 468 508 82	272,634 613,128 260,730 71,543 32,726 55,266 22,918 18,348	70,83 190,62 110,71 36,80 18,10 32,64 13,06
\$1,000,000 or more		¹ 645,687	899,503	1,309		71,405				-	579,862				+
No adjusted gross income. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	9,091 176,426 112,889 74,486 41,577 15,070 2,804	87,394 165,571 184,740 140,307 66,458	221,570 232,765 215,858 140,230	29 45 81 81 6 421		5,200 28,653 16,449 10,239 6,679 2,927	13,72 24,42 25,10 22,76	37,010 4 34,73 7 29,71 2 23,68	6 - 2 - 7 92 0 78	-	14,650 278,397 138,527 73,096 37,340 22,989 14,863	124,629 201,693 178,437 130,280 102,052 86,002	277,012 270,676 182,958 126,253 2 92,021 67,836	14 1,293 4,370 168 651	
Returns \$5,000 under \$10,000	973,851 264,480	12,295,488 1,784,576	1,652,213	638,993	183,60	3 41;891	277,74	2 97,70	5 139,988	28,568	1,283,402	8,843,734	2,739,484	4,909,131	1,001,99

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

PART I.-ALL RETURNS-Continued

	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars) Oklahoma	Taxable income (Thousand dollers)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand deliare) Oregon	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dellers)	Exemptions (Thousand dellars)	Taxable income (Thousand deliers)	Income tax after credits (Thousand dollars)
1	Grand total	713,636	13,169,698	1,244,532	1,592,357	363,093	602,822	13.095,901	$\overline{}$	Т:		├──	T.	Pennsylvania	<u> </u>	
2	Taxable returns, total	513,725	2,894,420	871,864	1,590,605	363,093	495,473		1,043,096	1,709,659	387,414	4,053,190	¹ 20,199,594	6,702,193	11,191,336	2,606,004
3	Under \$1,000	17,612	14,345	10,568	2,339	473	15,069	2,966,984 12,542	852,014	1,708,553	387,414	3,355,835	19,239,461	5,476,214	11,185,317	2,606,004
5	\$1,000 under \$2,000 \$2,000 under \$3,000	46,450 58,041	69,338	35,060	25,090	5,000	50,477	74,615	9,042 35,861	2,015 29,335	403 5,851	94,266 309,816	78,462 467,189	56,562 219,366	13,587 190,949	2,720 37,897
6 7	\$3,000 under \$4,000	73,013	144,938 254,873	69,305 113,473	54,720 104,139	10,884	48,433 50,687	124,009 180,331	53,248 71,023	54,301 83,660	10,837 16,878	383,517	964,779	399,319	441,877	87,253
8	\$4,000 under \$5,000	81,444 66,124	363,704 362,055	153,731 132,659	152,636 172,045	30,649 34,543	65,514 73,875	294,756	112,916	142,846	28,821	452,388 530,504	1,589,493 2,390,125	634,809 918,836	741,059 1,147,175	148,487 232,207
9 10	\$6,000 under \$7,000 \$7,000 under \$8,000	57,572 32,965	373,724 247,848	122,438	189,241	38,194	49,851	405,726 321,930	146,207	204,073 165,701	41,201 33,393	476,990 343,948	2,619,159 2,218,987	932,856 705,577	1,319,967 1,194,545	266,409 242,008
11 12	\$8,000 under \$9,000	24,870	210,045	68,837 48,969	139,888 127,483	28,544 26,123	45,631 33,025	340,620 280,063	101,120 75,601	191,465 163,140	38,765 33,420	239,884 160,066	1,788,560 1,356,161	504,988	1,034,630	210,804
13	\$9,000 under \$10,000 \$10,000 under \$15,000	13,823 27,473	130,501	29,305	81,830	16,927	18,596	174,873	39,029	107,959	22,396	105,605	998,642	330,356 223,930	838,910 640,943	173,186 132,780
14 15	\$15,000 under \$20,000	6,110	322,621 104,196	56,958 13,029	218,720 78,739	46,984 18,331	29,986 6,528	352,041 112,842	64,080 15,092	241,793 83,524	51,732 19,522	165,969	1,951,105	347,848	1,350,712	289,779
16	\$20,000 under \$25,000 \$25,000 under \$50,000	3,117 4,073	68,840 133,789	6,294 8,845	54,515 111,292	14,055 34,454	3,122	69,807	7,438	54,383	13,938	40,639 17,559	692,906 390,552	86,972 38,696	523,211 307,280	123,048 78,997
17 18	\$50,000 under \$100,000 \$100,000 under \$150,000	869 89	58,394 10,860	2,012	48,852	20,908	3,250 1,267	109,133 82,464	8,114 3,031	88,601 69,142	27,684 29,084	23,902 8,823	808,810 578,957	52,774 19,364	668,555 488,301	211,777 207,135
19	\$150,000 under \$200.000	27	4,764	207 57	9,140 3,963	4,779 2,214	98 24	11,839 3,995	199 53	10,062 3,073	5,014 1,597	1,405 250	169,230	2,807	143,979	74,145
20 21	\$200,000 under \$500,000 \$500,000 under \$1,000,000	47	14,276 3,383	106 9	11,756 2,973	6,531 1,918	33	8,797	77	7,586	3,910	246	42,446 67,794	541 508	34,457 56,033	19,347 33,694
22	\$1,000,000 or more	<u> </u>	1,926	ź	1,244	1,018	3	2,507 4,094	8 5	2,213 3,681	1,143 1,825	40 18	28,344 37,760	74 31	21,214 27,933	13,860
23	Nontaxable returns, total	199,911	1275,278	372,668	1,752		107,349	¹ 128,917	191,082	1,106	-	697,355	¹ 960,133	1,225,979	6,019	20,471
25	No adjusted gross incomeUnder \$1,000	6,599 8 0,756	³ 23,719 39,019	11,657 85,262		-	5,135	³ 21,344	9,079	-	-	16,401	³ 58,274	26,189	- 1,527	
26 27	\$1,000 under \$2,000 \$2,000 under \$3,000	55,062	81,705	105,548	372	- 1	48,950 24,808	23,070 36,487	49,868 46,514	275	- [324,949 170,073	143,732 244,603	300,368 313,871	25 1,357	-
28	\$3,000 under \$4,000	31,606 17,970	78,299 61,600	80,724 59,006	729 98		15,090 8,755	36,451 29,345	37,851 27,287	245 582	-	91,521	225,527	238,904	2.642	-
29 30	\$4,000 under \$5,000 \$5,000 or more	5,297 2,621	23,342 15,032	19,830 10,641	257 296	-	2,563	11,508	9,542	(2)	- 1	56,667 23,245	194,605 104,049	182,273 96,400	1,799	-
31	Returns under \$5,000	473,850	¹ 1,107,444	744.164	340,380	67,570	335,481	1801.770				14,499	105,891	67,974	196	
32 33	Returns \$5,000 under \$10,000	197,939 41,847	1,338,618	412,762	710,783	144,331	222,831	1,534,181	462,231 482,260	313,259 832,338	62,790 169,175	2,453,347 1,340,626	16,344,290 9,062,710	3,386,897 2,764,958	2,540,470 5,029,143	508,564 1,025,187
		41,047	723,636	87,606 Rhode Island	541,194	151,192	44,510	759,950	98,605	564,062	155,449	259,217	4,792,594	550,338	3,621,723	1,072,253
1	Omenal Assess								South Caroli	na T				South Dakota		
2	Grand total Taxable returns, total	319,288 260,749	1,480,696	525,548	792,566	181,815	588,349	¹ 2,324,446	1,070,044	1.039.764	226,260	224,612	1742,195	404,088	320,063	69,180
3	Under \$1,000	7,249	1,398,378 5,737	422,478	792,180 767	181,815	408,082	2,070,410	715,143	1,038,761	226,260	144,601	643,218	239,831	319,460	69,183
4	\$1,000 under \$2,000	26,641	38,745	18,419	15,444	154 3,074	12,314 40,424	10,394 60,0 8 6	7,388 32,954	1,767 19,131	353 3,791	9,630 19,199	8,211 29,239	5,779 13,697	1,538	308
6	\$2,000 under \$3,000 \$3,000 under \$4,000	34,089 40,738	85,652 142,755	32,842 56,574	41,703 67,657	8,281 13,503	62,010 69,628	154.848 240,551	76,396 113,965	58,216 91,797	11,559	23,090	57,739	26,179	12,223 24,927	2,414 5,010
8	\$4,000 under \$5,000 \$5,000 under \$6,000	41,258 29,243	185,663 160,754	71,903 59,100	89,137 79,484	18,065	58,738	263,703	121,169	100,346	18,116 20,138	22,635 23,563	78,733 105,412	35,856 50,181	32,441 40,502	6,443 8,035
9	\$6,000 under \$7,000	28,935	186,299	63,934	98,075	16,079 19,661	51,940 37,014	284,251 238,932	110,041 82,316	129,387 117,108	26,019 23,495	17,214 10,855	94,754 70,470	39,285	42,312	8,534
11	\$7,000 under \$8,000\$8,000 under \$9,000	17,447 12,504	131,052 105,352	37,195 28,255	76,414 61,751	15,531 12,713	29,321 14,624	219,288 124,546	65,010 31,839	121,876	24,692	6,738	50,395	26,630 14,831	33,053 28,167	6,587 5,808
12	\$9,000 under \$10,000	6,043	57,276	13,850	35,217	7,192	9,697	91,802	22,570	72,360 53,350	14,831 11,129	3,104 (²)	26,440 (²)	8,371 (²)	14,624 (2)	2,995 (²)
14	\$10,000 under \$15,000 \$15,000 under \$20,000	10,705 2,811	125,303 48,160	22,820 6,051	86,439 36,850	18,473 8,551	14,288 3,476	170,214	32,846	111,053	23,569	4,582	52,471	10,425	35,904	7,651
15	\$20,000 under \$25,000 \$25,000 under \$50,000	1,162	26,259 45,242	2,506	20,666	5,506	1,862	60,322 41,722	7,946 4,598	43,755 32,012	10,201 8,331	1,068 (2)	18,133 (2)	2,468 (²)	13,640	3,188 (²)
17	\$20,000 under \$100,000	450	29,181	3,535 940	36,920 24,550	11,496 10,634	2,353 332	79,358	5,165 776	62,746 17,022	19,378 7,023	574	17,666	1,401	14,962	4,606
18 19	\$100,000 under \$150,000 \$150,000 under \$200,000	63 12	7,177 2,075	127 25	5,998 1,580	3,297 852	48	5,733	139	4,522	2,190	(²) ¹³¹	8,476 (2)	(²) ³⁴²	7,495 (2)	3,254 (²)
20 21	\$200,000 under \$500,000 \$500,000 under \$1,000,000	24	6,768	40	5,564	3,394	6	1,043 1,697	10 13	778	433 743	1	167 482	1 2	156 365	89
22	\$1,000,000 or more	4	2,069 6,859	5	1,717	1,257	1	527	2	352	269	-	-	-	-	277
23 N	Wontaxable returns, total	58,539	¹ 82,318	103,070	386		180,267	¹ 254,036	354,901	1,003		90,011	lon own			
24	No adjusted gross income	(²) 30,553	(²)	(²)	-	-	4,735	310,038	8,018			80,011 8,618	¹ 98,977	164,257 17,558	603	
	\$1,000 under \$2,000	10,224	13,066 14,968	25,264 19,886	-	- [74,923 45,093	36,590 65,477	83,369 90,917	236	-	31,187	15,350	39,179		- [
	\$2,000 under \$3,000	7,205 5,845	18,198 19,857	20,674 17,851	361	-	32,882	80,108	92,921	408	-	21,173 8,971	30,920 22,007	42,571 25,331	32 259	-
26 27 28	φ3,000 under \$4,000	-,	22,021	17,001	25	-	19,461	65,894	67,026	359	- I,	6,971	24,124	24,347	312	-1.
9 9	\$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or more	2,915	12,864	11,767	25	- 1	2,091	9,000 [7,929	- 1	_ 11			- 1		
7 8 9	\$4,000 under \$5,000 \$5,000 or more	2,915 (²)	12,864 (²)	11,767		= =	2,091 (²)	9,060 (²)	7,929 (²)			3,091	15,665	15,271		-
7 3 1 1 1 1 1 1 1 1 1 1	\$4,000 under \$5,000	2,915 (²) 207,164 95,522 16,602	12,864 (²) 1533,650 647,953 299,093	280,068 209,425 36,055	215,094 350,941 226,531	43,077 71,176	422,299 143,642 22,408	1976,673 965,409	702,052 316,369	272,260 494,081	53,957 100,166	3,091 176,409 41,608	15,665 1368,446 270,434	15,271 286,446 102,411	- 112,234 130,394	

INDIVIDUAL INCOME TAX RETURNS FOR 1959

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

PART I.—ALL RETURNS—Continued

	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollers)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars) Texas	Taxable income (Thousand dollars)	Income tax after credits (Thousand deliers)	Number of returns	Adjusted gross income (Thousand dellers)	Exemptions (Thousand dollars) Utah	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollers)
				Tennessee								243 124	12 202 052	ľ	663,846	149,110 1
1	Grand total	1,030,009	¹ 4, 173, 394	1,838,653	1,980,963	455,555	2,842,195	¹ 13,434,706	5,091,979	7,150,750	1,689,198	281,196	11,393,053	547,678 425,633	663,780	149,110 2
2	Taxable returns, total	701,191	3,704,957	1,192,139	1,9797873	455,555 733	2,089,300 58,759	12,462,870 49,107	3,668,848 35,255	7,144,228 8,593	1,689,198	220,285 9,931	1,295,879 8,304	5,957	1,463	290 3
3	Under \$1,000 \$1,000 under \$2,000	24,814 73,813	20,771 114,232	14,888 58,781	3,643 40,968	8,171	189,871	282,842	144,142	104,404	20,860	20,402	30,114 50,788	13,770 19.090	13,052 25,665	2,610 4 5,094 5
5	\$2,000 under \$3,000	117,764	296,153 333,948	146,688 159,274	110,401 124,752	21,853 24,860	252,254 276,427	630,200 964,010	308,456 436,162	243,037 399,494	48,008 79,783	20,015 22,562	80,555	34,903	34,102	6,849 6
6 7	\$3,000 under \$4,000 \$4,000 under \$5,000	95,361 111,085	497,377	222,453	196,447	39,413	306,290 249,231	1,376,467 1,367,560	590,373 524,220	590,941 648,151	118,408 130,153	33,952 28,409	153,784 156,862	64,455 69,839	64,275 60,983	13,023 7 12,305 8
8	\$5,000 under \$6,000 \$6,000 under \$7,000	76,576 66,462	421,142 431,736	159,882 143,216	194,563 222,609	39,016 44,882	218,281	1,413,875	479,404	725,112	146,254	25,072 17,312	162,076 129,737	65,257 47,250	69,115 56,965	13,905 9
1Ó	\$7,000 under \$8,000	39,988 29,967	298,505 253,771	90,066 58,020	159,862 158,711	32,168 32,392	155,992 106,765	1,166,200 903,068	339,204 231,668		134,689 111,972	13,473	113,028	32,762	61,748	12,473 11
11 12	\$8,000 under \$9,000 \$9,000 under \$10,000	16,586	156,895	34,275	99,019	20,514	68,520	648,796	139,298		86,634	10,221	97,202 150,947	25,454 32,044	55,818 95,496	11,472 12 20,259 13
13	\$10,000 under \$15,000	29,940 8,802	352,283 150,913	63,422 18,799	240,620 113,104	51,498 26,555	135,090 32,048	1,588,190 549,711	284,368 67,757	419,339	237,407 100,159	12,987 2,732	46,690	6,404	33,481	7,693 14
14 15	\$15,000 under \$20,000 \$20,000 under \$25,000	3,726	83,380	8,135	65,008	16,642	14,912 18,263	331,932 607,524	32,320 41,585	265,034 507,315	70,256 160,592	1,252 1,447	27,494 47,274	3,398 3,745	20,425 36,560	11,085 16
16 17	\$25,000 under \$50,000 \$50,000 under \$100,000	4,885 1,141	166,458 74,322	11,078 2,540	139,272 64,170	44,392 27,620	5,405	356,178	12,026	309,681	134,458	382 113	23,971 12,228	956 298	19,974 10,722	8,228 17 5,274 18
18	\$100,000 under \$150,000	174 59	20,430 9,929	401 128	17,997 8,468	9,261 4,536	724 197	85,741 33,591	1,618	28,602	37,862 15,569	14	2,406	34	1,937	939 19 1,025 20
19 20	\$150,000 under \$200,000 \$200,000 under \$500,000	37	10,084	76 13	8,868	4,970	223 33	62,073 21,658	473 72		30,392 11,598	9 -	2,419	17	1,999	_ 2
21 22	\$500,000 under \$1,000,000 \$1,000,000 or more	3	6,136 6,492	4	5,169 6,222	3,118	15	24,147	28		12,422					2
23	Nontaxable returns, total		468,437	646,514	1,090	_	752,895	¹ 971,836	1,423,131	6,522	-	60,911	¹ 97,174	122,045 (²)	66	- 2:
24	No adjusted gross income		(²)	(²) 160,709	-	_	28,613 306,746	³ 127,065 139,335	48,335 307,836	<u> </u>	2	(²) 28,669	12,548	25,946		- 2
25 26	Under \$1,000 \$1,000 under \$2,000	95,301	67,233 137,532	188,552	181		201,685	290,052	383,153	681	-	10,272 7,894	14,998	19,419 23,230	66	- 20 - 2'
27 28	\$2,000 under \$3,000 \$3,000 under \$4,000	51,399	125,233 91,629	142,455 88,547	634 275	_	121,555 65,221	302,328 223,105	221,824	1,552	-	7,183 (²)	24,837 (²)	26,107 (²)	-	- 2
29	\$4.000 under \$5.000	8,858	38,394 21,362	37,910 18,016	_	_	21,026 8.049	92,936 51,145	82,534 34,385			3,339	_18,141	15,528	<u> </u>	3
30 31	\$5,000 or more		1,709,556		477,301	95,030	1,828,447	14,223,317	2,903,134	1,351,708	268,781	164,434	1402,578	244,692	138,623 304,629	27,866 3 61,581 3
32	Returns \$5,000 under \$10,000	233,259	1,583,211 880,627	503,471 104,600	834,764 668,898	168,972	806,547 207,201	5,545,050 3,666,339	1,747,464	3,001,768	609,702 810,715	97,826 18,936	677,046 313,429	256,090 46,896	220,594	59,663 3
33	Returns \$10,000 or more	40,777	880,027	Vermont	000,070	172,777		L	Virginia		l	 	L	Washington	1	
							2 000 001	¹ 5,476,780	2,109,589	2,838,826	632,927	976,841	15,240,410	1,706,221	2,945,452	660,953
1	Grand total		1521,362 469,818	219,326 148,124	253,466 253,466		1,220,881	5,014,654			632,927	807,809	5,011,859		2,941,918	660,953
5	Taxable returns, total	2 251	2,641	1,952	415		31,169	25,990	18,703	4,668	927	25,019	21,184	15,011	4,013 42,647	805 8,458
3	Under \$1,000 \$1,000 under \$2,000	12,380	18,474 30,332	8,722	7,241 13,519		99,752 125,837	150,472 313,490	75,459	58,424 131,756	11,587 26,216	70,846 63,933	105,239	66,677	70,757	13,888
5 6	\$2,000 under \$3,000 \$3,000 under \$4,000	11,936	41,554	16,538	19,403	3,900	124,931	437,239	188,740	192,594	38,645 52,180	83,037 101,590	292,443 458,946		142,668 231,861	28,384 46,725
7	\$4,000 under \$5,000 \$5,000 under \$6,000	16,611	74,250 46,268		35,956 22,367	4,521	126,498 103,603	571,107	211,989	278,964	56,288	113,464	625,163 658,715	228,937	304,890 337,637	61,686 68,533
8 9	\$6,000 under \$7,000	11,569	74,879 48,686	24,697	39,489 26,400	7,971 5,386	82,709 49,061	537,257 366,005	176,343		57,172 43,244	101,448 76,676	572,429	169,329	319,855	64,812 1
10 11	\$7,000 under \$8,000 \$8,000 under \$9,000	0 /10	20,256 (²)	5,986 (²)	10,517 (2)	2,131 (²)	42,983 34,357		90,540	220,239	45,197 43,307	46,738 38,878	397,502 368,061	110,045 77,914	231,367 242,270	47,634 1 50,301 1
12	\$9,000 under \$10,000	2	43,342	1	28,830	1	62,454	732,460	132,355	496,164	105,775	63,008	735,504	135,175	508,352	108,891 1
13 14	\$10,000 under \$15,000 \$15,000 under \$20,000	875	15,108	2,264	11,072	2,507	12,272 4,535	208,158	26,584	153,278	35,426 20,046	11,158 4,555	190,079 101,250	10,604	145,071 81,191	34,425 1 20,901 1
15 16	\$20,000 under \$25,000 \$25,000 under \$50,000	396	9,536 11,819	1,078 713	9,622	2,846	5,694	187,631	13,50	150,815	46,711	5,989 1,190	201,537 76,962	13,313	169,900 67,669	54,242 1 29,048 1
17	\$50.000 under \$100.000	(3) 61	3,733 (²)	(²)	3,098 (²)	(2)	1,182 167	20,315	35	16,906	26,551 8,703	194	23,623	346	20,165	10,481 1
18 19	\$100,000 under \$150,000 \$150,000 under \$200,000	2	367	4	311	160	44 45	7,426	5 98		3,376 5,711	36	6,431 9,829	82	5,656 8,636	4,657 2
20 21	\$200,000 under \$500,000 \$500,000 under \$1,000,000	*	1,119 981	ľ	363		1 4	2,738	3	2,443 5,598	1,227	11	6,936 1,755	19	5,574 1,739	3,163 2 876 2
22	\$1,000,000 or more			ļ <u>-</u>		 	22.2.55	1462.126		+	4,030	169,032	1228,551			
23	Nontaxable returns, total		¹ 51,544 (²)	71,202 (²)	 	 	313,581 7,817	¹ 462,126			 	8,688	³ 16,831	16,593		- 2
24 25	No adjusted gross income	15,864	7,041	15,628		- -	121,045	56,53	7 127,70	5] -	_	71,612 38,820	31,960 57,409	65,817	-	- 2
26	\$1,000 under \$2,000 \$2,000 under \$3,000	9,707	13,129 9,934		;} :] [92,414 52,199		4 143,96	9 454	-	31,002	76,736	78,674	1,260 1,152	- 2
27 28	\$3,000 under \$4,000	3,397	11,599	13,033		- -	26,821 10,255	90,85		8 260 9 -	-	4,154	38,065 18,752	15,595	571	-
29 30	\$4,000 under \$5,000 \$5,000 or more	(2)	(²)	(²)		-	3,030	25,79		9 102		3,793	22,460	17.767	121	
31	Returns under \$5,000	92,199	¹ 213,980			15,375	818,738 315,672						11,242,174 2,642,964	829,451	1,436,140	292,966
32 33	Returns \$5,000 under \$10,000 Returns \$10,000 or more	32,440 5,416	219,030 88,352	70,045			86,471	1,364,91	2 185,63				1,355,272	187,062	1,013,953	269,727

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

PART I.—ALL RETURNS—Continued

	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dellars) dest Virginia	Taxable income (Thousand dollers)	Income tax after creditr (Thousand dpliers)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars) Wisconsin	Taxable income (Thousand deliars)	Income tax after credits (Thousand deligre)	Number of returns	Adjusted gross income (Thousand dellers)	Exemptions (Thousand dollars)	Taxable income (Thousand dellers)	Income tax after credits (Thousand deliars)
1	0	548,657									Τ	-		Wyoming		
2	Grand total	404,540	12,330,905 2,141,262		1,196,238	262,313	1,375,870	¹ 6,691,462	2,383,030	3,629,708	804,944	114,694	¹ 565,475	207,255	305,984	68,476
3	Under \$1,000	11,278	9,477	706,096 6,766		262,313	1,085,854	6,293,838	1,831,751	3,625,841	804,944	93,918	537,098	165,264	305,612	68,476
4 5	\$1,000 under \$2,000 \$2,000 under \$3,000	41,937 48,304	62,752 120,347	29,804 57,775	1,755 26,451 49,483	353 5,295 9,802	30,753 103,850 111,542	25,011 155,734 282,289	18,451 71,739 114,289	3,987 66,121 133,207	797 13,160 26,218	3,630 10,380 7,370	2,945 15,821 17,448	2,178 8,088 7,141	474 5,910 7,781	95 1,182 1,557
6 7	\$3,000 under \$4,000\$4,000 under \$5,000	58,594 65,438	202,476 295,602	92,263 122,339	87,978 140,332	17,562 28,039	120,095 148,412	424,403 669,310	154,285 256,330	219,321 327,387	44,009 66,098	11,653 13,022	40,025	19,228	15,851	3,179
8	\$5,000 under \$6,000 \$6,000 under \$7,000	50,933 50,113	280,343 322,898	101,084 119,704	144,586 166,209	29,272	159,906	876,885	321,758	437,163	87,965	13,476	59,513 74,665	26,032 29,029	25,672 35,132	5,208 7,196
10	\$7,000 under \$8.000	24,348	181,848	57,596	103,409	33,708 20,987	134,825 94,189	873,733 700,885	289,663 218,653	465,716 388,488	94,631 79,164	8,572 8,443	55,295 62,674	17,322 19,198	30,966 35,622	6,257 7,264
11 12	\$8,000 under \$9,000 \$9,000 under \$10,000	16,524 11,559	141,002 109,435	35,722 27,436	89,165 69,168	18,551 14,310	58,199 36,983	492,656	122,417	305,420	63,536	5,709	48,494	12,977	29,578	6,049
13	\$10,000 under \$15,000	17,345	202,527	36,948	143,123	30,707	60,069	349,904 697,534	74,644 126,305	224,929 481,331	46,655 103,087	3,708	35,169	6,675	23,144	4,805
14 15	\$15,000 under \$20,000 \$20,000 under \$25,000	3,689 1,896	63,764 42,079	8,512	48,947	11,603	12,152	207,149	27,388	153,228	35,664	5,705 1,204	66,159 20,480	12,322 2,670	46,574 15,552	9,923 3,720
16	\$25,000 under \$50,000	2,101	68,104	4,240 4,850	33,887 57,828	8,617 18,095	5,620 7,295	126,048 244,800	13,990 17,365	94,279 193,472	23,951 59,314	378 519	8,502 17,427	744 1,304	6,833	1,756
17 18	\$50,000 under \$100,000 \$100,000 under \$150,000	402 47	26,152 5,587	897 95	22,735 4,793	9,677	1,616	107,578	3,743	85,884	35,608	97	6,141	244	15,082 5,487	4,771 2,330
19	\$150,000 under \$200,000	20	3,358	45	2,880	2,531 1,550	227 64	26,682 11,003	482 131	20,978 8,249	10,493 4,432	47 1	5,199 165	99	4,900 155	2,614 85
20	\$200,000 under \$500,000 \$500,000 under \$1,000,000	11 1	2,989 522	19 1	2,340 496	1,377 277	49 6	14,628 4,290	103 10	10,561	6,294	4	976	11	899	485
22	\$1,000,000 or more			_		-	ž	3,316	5	3,301 2,819	2,216 1,652	-	-	-	-	-
23	Nontaxable returns, total	144,117	¹ 189,643	273,261	673	-	290,016	¹ 397,624	551,279	3,867	-	20,776	¹ 28,377	41,991	372	_
24 25	No adjusted gross income Under \$1,000	(2) 65,901	(²) 30,106	(²)	-	-	10,123	³ 17,451	17,734	-	-	(²)	(²)	(²)		
26	\$1,000 under \$2,000	44,658	64,653	74,104 89,581	31.2	-	132,125 73,772	65,665 106,561	141,039 143,306	433		7,890 2,924	3,601 4,571	7,871 6,755	70	-
27 28	\$2,000 under \$3,000 \$3,000 under \$4,000	19,140 6,896	46,748 23,419	54,388 24,775	37 324	-	38,233	95,227	105,806	2,016	_	4,935	11,991	12,430	302	-
29 30	\$4,000 under \$5,000	4,409	20,117	20,757	J24 -] -	20,354 8,619	70,385 38,288	73,913 36,626	188 1,230	_	2,204	7,304	7,273	-	-
31	\$5,000 or more	368,197	1870,992	575,129	306,672		6,790	38,949	32,855	<u> </u>		} (²)	(²)	(²)	-	
32	Returns \$5,000 under \$10,000	154,948	1,044,831	348,621	572,537	61,051 1 16,828	797,878 490,788	11,915,422 3,331,208	1,133,518 1,059, 8 05	753,890 1,821,716	150,282 371,951	66,704 40,035	1163,359 277,067	103,895 85,964	56,060 154,442	11,221
33	Returns \$10,000 or more	25,512	415,082	55,607	317,029	84,434	87,204	1,444,832	189,707	1,054,102	282,711	7,955	125,049	17,396	95,482	31,571 25,684
				Other areas												
1	Grand total	142.326	1 _{611.282}	245.117	325 1 <i>1</i> 46	74 677										ì
2	Taxable returns, total	92,227	527,394	142,139	324,709	74,677										ŀ
3	Under \$1,000	4,318	3,463	2,591	527	102										
5	\$1,000 under \$2,000 \$2,000 under \$3,000	19,522	27,255 25,756	13,544	10,376 9,083	2,076 1,809										1
6	\$3,000 under \$4,000	12,147	42,228	20,426	16,806	3,250										- 1
g	\$4,000 under \$5,000 \$5,000 under \$6,000	7,648 5,606	34,081 31,387	11,006 10,932	19,348 16,652	3,669 2,931										
9	\$6,000 under \$7,000 \$7,000 under \$8,000	8,118 3,6 82	52,591 27,527	16,190	29,403	5,850										ļ
ii	\$8,000 under \$9,000	4,381	37,112	8,515	16,190 20,402	2,920 4,267										
2	\$9,000 under \$10,000	3,212	29,906	5,500	21,371	4,344										
3	\$10,000 under \$15,000 \$15,000 under \$20,000	9,311 2,159	110,072 35,531	19,796 4,814	78,558 27,269	17,173 6,307										13
5	\$20,000 under \$25,000	812 796	17,311	1,804	13,450	3,338										13
7	\$25,000 under \$50,000 \$50,000 under \$100,000	228	26,907 12,662	1,277 433	22,002 11,054	6,462 4,113										(3
8	\$100,000 under \$150,000	76 4	9,178	111	8,420	4,121										
:o	\$150,000 under \$200,000 \$200,000 under \$500,000	4	694 1,458	6 7	584 1,337	289 713										1
22	\$500,000 under \$1,000,000 \$1,000,000 or more	1	509 1,766	3	489 1,388	237										
	Nontaxable returns, total	50,099	183,888	102.070	477	706										2
4	No adjusted gross income	2,764	³ 163	102,978 2,602	477											[2
	Under \$1,000	21,473	9,557	26,516	- 1											2
5	\$1,000 under \$2,000	8,492 7,126	12,629 18,419	18,825 19,916	139	-										2
6	\$2,000 under \$3,000			,,	[- 1										12
6 7 8	\$3,000 under \$4,000	6,752	22,779	23,572	- i	-										l a
6	\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or more	6,752 (²) 2,443	22,779 (²) 16.070	23,572 (²) 7,354	- 1	=										2
6 7 8 9 0	\$3,000 under \$4,000 \$4,000 under \$5,000	6,752 (²)			338 56,279	10,906										2 2 3 3 3

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 17. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS AND JOINT RETURNS, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued PART II.—JOINT RETURNS OF HUSBANDS AND WIVES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars) Alaska	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dellers)	Exemptions (Thousand dollers) Arizona	Taxable income (Thousand dollers)	Income tax after credits (Thousand dollars)
			Alabama				 -					13 545 000	· · ·	805,716	190,055
Grand total	552,764	¹ 2,891,937	1,265,518	1,343,775	306,759	27,623	¹ 231,790	65,517	143,457	31,489	238,989	1,545,977	559,737 426,986	805,716	190,055
Taxable returns, total	406,714	2,601,261	875,299	1,343,358	306,759	23,664	223,285	52,289	143,457	31,489	194,011	1,460,173	426,966	005,710	
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$9,000.	9,648 51,464 61,517 67,505 68,556 45,300 36,800 22,020 11,935	15,964 106,292 215,197 305,401 377,615 293,572 274,958 186,911 113,447	11,578 70,651 125,525 150,835 157,551 103,811 87,395 46,256 25,592	2,468 21,644 59,852 109,370 158,686 141,767 146,232 112,915 71,560	494 4,257 11,775 21,611 31,707 28,438 29,533 23,013 14,725	(2) 1,280 870 977 1,651 2,212 2,692 2,371 2,229	(2) 3,399 3,158 4,416 9,108 14,259 20,096 20,126 20,880	(2) 2,223 1,838 2,082 3,778 4,807 7,183 5,406 4,644 16,087	793 826 1,671 3,757 7,669 10,412 12,013 13,577 62,006	(2) 164 165 334 742 1,541 2,095 2,454 2,809	(2) 11,439 19,641 25,649 33,922 25,922 20,997 14,682 11,785	(2) 29,910 69,514 116,256 187,695 167,171 156,401 123,924 112,395	(2) 18, 351 37, 862 57,137 80,139 62,191 47,789 33,757 24,737	(2) 7,343 21,457 40,360 76,609 76,057 82,589 69,837 69,360 144,185	(2) 1,469 4,279 8,075 15,069 15,091 16,650 14,225 14,242 30,395
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$100,000 under \$100,000 \$150,000 under \$150,000 \$200,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$1,000,000	28,880 5,763 2,235 4,055 788 191 30 17	339,636 99,068 50,439 139,786 50,519 22,751 5,041 4,664	64,514 13,490 5,624 10,063 1,873 433 74 34	224,876 73,209 38,399 112,935 42,771 19,291 4,015 3,368	47,676 16,911 9,656 35,178 17,819 9,966 2,108 1,892	7,371 1,345 369 (²) 24 (²) 2	88,644 22,770 8,007 (²) 1,397 (²) 331	2,689 885	17,669 6,335 (²) 1,153 (²) 288	4,108 1,589 (²) 458 (²) 139	3,844 1,699 2,882 634 125 9 25	66,091 38,252 99,347 41,114 14,580 1,568 6,913	8,316 3,767 6,832 1,496 286 23 59	48, 352 28, 238 81, 266 34, 604 12, 614 1, 284 6, 059 - 4, 883	11,219 7,037 25,254 14,315 6,137 682 3,173 - 2,619
Nontaxable returns, total	146,050	¹ 290,676	390,219	417	-	3,959	¹ 8,505	13,228	-		44,978	¹ 85,804	132,751	-	=
No adjusted gross income. 5 Under \$1,000	3,906 31,939 45,414 31,730 20,337 10,060 (²)	³ 6,472 19,653 66,834 79,409 70,982 44,456 (²)	7,075 63,747 100,081 91,561 72,548 42,960 (²)	- - - 417 - - -	111111111111111111111111111111111111111	(²) 572 1,239 703 840 }	(2) 323 1,986 1,911 3,075 1,763	(2) 1,252 4,155 1,969 3,770 1,541	- - - - -	- - - - -	3,733 3,689 12,019 11,929 6,371 { 4,147 3,090	³ 20,809 2,163 17,647 28,897 21,582 18,028 18,296	6,368 27,353 35,365 21,033 20,225 14,494	69,779	13,947
Returns under \$5,000	323,520 187,248 41,996	¹ 917,716 1,260,660 713,561	736,561 432,620 96,337	193,751 631,160 518,864	38,137 127,416 141,206	7,085 11,223 9,315	119,229 84,838 127,723	19,146 26,124 20,247	3,310 47,428 92,719	667 9,641 21,181	100,442 110,332 28,215	¹ 286,389 765,108 494,480	262,729 63,211	374,452 361,485	75,277 100,831
		L	Arkansas					California	<u> </u>				Colorado		
Grand total	309,957	11,374,342	675,232	605,342	136,529	3,432,721	¹ 25,962,030	7,622,007	14,508,402	3,407,579	363,550	¹ 2,397,012		1,269,526	287,133
Taxable returns, total	199,430	1,186,171	412,567	605,087	136,529	2,961,480	24,979,376	6,404,155	14,492,230	3,407,579	299,959	2,269,677	643,431	1,269,269	287,133
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$6,000 \$5,000 under \$6,000 \$6,000 under \$8,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000 \$10,000 under \$10,000	6,461 26,303 33,602 37,947 31,662 18,982 12,670 8,608 7,497 9,508 2,768	11,004 65,794 119,590 171,029 174,596 122,690 94,499 70,737 113,065 47,130	7,752 42,405 66,952 81,962 68,823 42,199 28,244 21,677 17,054 21,184 6,188	63,413 78,380 63,973 52,375 39,799 42,230 75,715 35,356	415 3,034 7,343 12,562 15,653 12,706 10,564 8,095 8,686 16,047 8,161 5,113	24,290 110,997 187,031 289,524 412,394 432,417 366,148 300,991 211,164 446,525 83,498 35,272	41,457 284,616 664,323 1,316,337 2,275,471 2,810,433 2,742,088 2,554,823 2,002,351 5,248,506 1,424,951 781,098	29,149 175,340 344,043 596,270 920,266 978,313 834,795 682,764 472,440 960,697 184,902 81,200	204,748 486,160 925,760 1,313,958 1,422,730 1,440,630 1,194,335 3,482,572 1,045,776	1,393 12,949 40,641 96,190 183,877 261,811 286,126 292,842 245,285 737,050 239,911 148,351	15,400 30,184 36,027 44,874 43,631 36,666 24,015 19,891 32,460 6,056	5,004 39,076 105,732 162,563 246,001 283,876 274,913 203,777 189,383 380,122 103,196	5 25,445 57,200 2 77,743 96,137 101,057 7 78,793 7 55,151 1 44,320 71,196 14,174 0 6,657	782 8,245 33,549 59,108 110,168 131,420 151,833 117,536 115,266 253,492 74,207 45,968	6,691 11,557 21,981 26,303 30,676 23,902 23,715 53,566 16,931 11,395
\$ \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$ \$100,000 under \$150,000. \$ \$150,000 under \$200,000. \$ \$200,000 under \$500,000. \$ \$200,000 under \$1,000,000.	1,120 1,873 377 35 9 7	25,096 62,573 24,455 4,015 1,613 1,867 - 3,320	2,589 4,490 929 78 22 17	50,489 19,470 3,430 1,317 1,610	7,938 1,667 674 815	46,423 11,906 1,876 475 475 61	1,544,287 779,168 225,379 81,103 134,970 41,162	109,897 27,475 4,223 1,115 1,101	1,241,184 649,743 185,783 64,487 108,453 33,607 23,546	376,134 269,430 91,303 33,708 58,520 18,964 13,094	4,115 812 78 26 21 4	2,36 1,00	7 1,870 2 176 2 66 5 49 2 10 9 1	106,943 41,926 7,888 3,431 4,647 1,910	16,947 3,885 1,801 2,627 1,136 469
Nontaxable returns, total	110,527	¹ 188,171	262,665		-	471,241	1982,654			 	63,591	¹ 127,33		257	-
4 No adjusted gross income. 5 Under \$1,000	3,481 27,737 40,981 22,973 9,722 4,413	³ 6,408 17,442 60,421 56,324 33,296 19,861 (²)	6,133 51,691 83,831 65,790 33,373 17,234	100 155	-	24,425 57,132 121,945 107,795 86,578 41,071 32,295	181,534 269,970 300,154	106,286 243,623 274,603 258,554	2,536 8,038 1,893	-	5,176 9,972 16,474 9,686 15,108 5,582	6,40 24,57 24,07 51,33	6 19,540 6 33,366 2 26,315 8 51,951	161 14	-
\$5,000 or more	213,620 80,606 15,731		457,123 182,551	276,757	55,704	1,050,788	12,569,245	4,018,767	' 6,300,272	1,269,941	170,600	1,206,12	1 381,572	101,941 626,223 541,362	126,577

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

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

idjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand deliers) Connecticut	Taxable income (Theseand dellars)	Income tax after credits (Thousand dellers)	Number of returns	Adjusted gross income (Thousand dollers)	Exemptions (Thousand dollers) Delaware	Taxable income (Thousand deliers)	Income tax after credits (Thousand deliers)	Number of returns	Adjusted gross income (Theseand deliars)	Exemptions (Thousand deliers)	Taxable income (Thousand dellars)	Income tex after credits (Thousand deliers)
Grand total	552,759	14, 200, 042	3 044 000				Ι.	ī ———	-	r	 	118	trict of Colu	imola	
e returns, total	500,457	14,370,841	1,244,008	2,568,823	614,560	94,704	¹ 757,655	213,926	446,304	128,427	139,298	¹ 1,095,232	308,490	647,881	168,816
r \$1.000	<u> </u>	4,251,255	1,111,274	2,568,154	614,560	82,160	724,207	176,947	446,304	128,427	116,377	1,043,209	246,228	647,702	168,816
00 under \$2,000	(2)	(2)	(2)	(2)	(²) -	(2)	(²) -	(2)	(²) -	(2)	(2) -	(2)	(²)	(²)	(²)
00 under \$3,000	16,933 26,640	44,867 95,474	27,424 50,680	11,219 30,074	2,222 5,918	2,872 6,738	7,427	5,000	1,626	325	9,303	25,342	14,660	7,954	1,598
00 under \$5,000 00 under \$6,000	45,401	206,457	96,766	79,820	15,846	11,826	23,696 53,346	13,142 23,914	7,697 23,266	1,541 4,645	13,481 14,446	48,314 63,989	26,022 30,680	15,8 84 25,986	3,112
00 under \$7.000	83,355 82,968	458,996 539,676	191,396 191,441	203,464	40,569 53,749	12,241 12,700	66,122 81,765	27,763 30,013	29,064	5,797	14.543	80,033	29,654	38,103	5,153 7,528
00 under \$8,000 00 under \$9,000	64,234	481,724	145,694	272,595	55,011	10,421	77,480	22,529	40,622 45,617	9,208	10,821 10,064	70,364 75,431	26,754 22,468	30,916 42,529	5,908 8,367
00 under \$10,000	57,587 29,201	490,043	129,775 65,854	290,048 174,523	59,117 36,023	5,058 3,095	43,001 29,370	10,720 7,168	26,776 18,740	5,474	8,983	76,633	20,020	46,561	9,451
000 under \$15,000	59,771	700,153	132,421	477,405	101,275	10,004	116,371	21,599	79,529	3,877 16,816	8,445 15,576	79,920 186,140	21,403	44,444	9,152
000 under \$20,000 000 under \$25,000	13,987 6,913	237,867 152,750	32,078 17,068	176,754 117,644	40,329 29,126	2,720 928	46,581	6,428	34,707	7.831	4,199	71,459	8,222	129,266 53,822	27,533 12,421
000 under \$50.000	9,207	307,953	22,267	251,604	75,864	1,722	20,461 56,369	2,232 3,619	15,764 45,546	3,897 13,507	2,211 2,605	49,158 90,329	5,174 6,025	37,189	9,185
000 under \$100,000	2,170 334	145,025 41,658	5,210 814	122,887 35,624	51,006 17,661	429 56	29,475 7,032	965 115	24,421	10,230	1,004	70,169	2,347	72,181 58,896	21,882 25,048
,000 under \$200,000	103	17,775	248	15,085	8,016	30 .	5,301	69	5,931 4,176	3,109 2,292	279 34	32,548 5,687	634 78	26,787 4,547	13,008
.000 under \$500,000	109 23	33,292 13,543	256 52	26,496 11,108	14,827 6,226	51 11	14,3 87 8,227	102 34	11,524	7,435	43	12,694	91	9,687	2,379 5,543
0,000 or more	3	3,494	8	3,081	1,676	18	35,851	47	6,001 25,059	4,398 19,855	, , , , , , , , , , , , , , , , , , ,	4,523	16	2,919	1,542
ble returns, total	52,302	¹ 119,586	132,734	669	-	12,544	¹ 33,448	36,979			22,921	¹ 52,023	62,262	179	
ljusted gross income	(²) 6,291	(²) 3,403	(²) 11,888	-	- [(2)	(²)	(²)	-	-	(²)	(²)	(2)	- 1/9	
0 under \$2,000	16,340	24,600	34,403		-1	5,751	8,082	11,435	-	-	{ 5,006 4,643	3,225 7,099	9,811	- 1	-
0 under \$3,000	14,913 6,669	35,816 23,721	35,338 21,223	263	-	4,276	13,261	14,935	_	_	6,733	16,290	10,195 18,298		-
U under \$5,000	3,623	16,264	14,717	254		ί Ι				آ ا	t 4,063	14,253	13,595	179	- 1
0 or more	3,042	20,624	12,186	152		2,193	12,823	9,975	-	-	(²)	(²)	(²)	-	-
under \$5,000 \$5,000 under \$10,000	139,752 320,382	1448,379 2,265,220	297,240 736,334	122,131	24,085 244,469	34,542 44,190	1113,711	77,275	32,827	6,558	59,818	¹ 186,547	130,627	50,034	9,869
\$10,000 or more	92,625	1,657,242	210,434	1,237,688	346,006	15,972	301,473 342,471	101,431 35,220	160,819 252,658	32,499 89,370	53,522 25,958	385,978 522,707	123,696 54,167	202,553 395,294	40,406 118,541
			Florida		· · · · · ·			Georgia			1				
rand total	969,567	¹ 5,650,992	2,098,720	2,806,626	669,839	680.281	13,666,907	1 539 266					Hawaii		
returns, total	731,462	5,179,624	1.528.912	2.804.223					1,743,508	396,379	118,524	1769,922	200,091	401,796	91,696
\$1,000	-	J.1/3.024	1,328,912	2,814,223	669,839	513,167	3,335,792	1.095.987	1,742,924	396,379	96,117	719.558	225,235	401,469	91.696
0 under \$2,000 0 under \$3,000	18,261	30,430	21,913	4,351	867	14,096	23,165	16,916	3,574	713	(2)	(2) -	(2)	(2)	(²) -
0 under \$4,000i	65,329 98,476	167,065 347,382	103,570 186,371	37,942 99,202	7,379	51,134 72,172	129,474 253,157	84,301 141,404	28,113 77,215	5,615	6,175	15,803	10,139	3,942	789
0 under \$5,000	110,510	497,544 609,522	231,374	175,240	34,339	84,836	381,127	185,377	138,959	15,393 27,636	12,587 9,320	44,612 41,750	26,092 20,782	13,501 15,918	2,616 3,192
Junder \$7.000	95,044	613,865	238,368 217,288	259,417	51,341 56,303	82,827 59,252	454,729 383,747	194,825	189,667 188,895	37,790 37,851	14,660	80,200	37,772	32,255	6,381
0 under \$8,000	64,551 44,164	484,371 374,804	150,380 103,838	251,343 206,649	50,299	43,430	325,322	101,680	174,621	35,147	12,095 11,123	78,429 83,126	32,202 28,280	36,508 43,712	7,244 8,853
under \$10,000	30,153	284,626	66,064	170,637	41,729 34,659	30,866 20,379	261,559 193,352	68,089 44,208	152,087 118,823	31,040 24,478	6,590 6,110	55,919	14,177	34,279	6,943
00 under \$15,000	57,427 14,549	675,226	125,397	446,991	94,073	35,453	416,029	78,567	275,974	58,404	11,163	57,866 132,565	15,379 26,766	34,882 88,565	7,183 18,799
00 under \$20,000 00 under \$25,000	7,224	249,535 160,925	32,917 17,434	181,248 122,539	41,341 30,287	8,752 3,454	149,888 76,916	20,588 7,956	106,894 58,624	24,412	2,085	35,287	5,365	25,014	5,673
00 under \$50,000	11,536 2,601	394,332 170,549	26,348	321,873	98,676	5,035	167,283	12,045	132,274	14,656 39,699	807 1,377	18,006 43,447	1,895 3,466	13,924 34,816	3,493 10,321
000 under \$1.50.000	348	41,754	6,252 773	142,633 34,843	59,192 17,037	1,281	84,841 14,076	3,063 278	68,667 11,028	28,331 5,368	281	18,377	755	15,117	6,092
000 under \$200,000	119 124	20,229 35,879	270 296	16,916	8,719	32	5,502	65	4,346	2,370	44 9	4,961 1,551	101 23	3,094 1,310	1,314 630
UU under \$1.000.000	24	16,793	51	29,216 13,277	15,335 6,927	42	11,481 4,144	95 12	9,420 3,743	5,262 2,214	10	2,929 1,771	22	2,440	1,293
,000 or more	- 4	4,793		3,799	1,913				-			1,//1	-	1,537	749
le returns, total	238,105	1471.368	569,808	2,403		167,114	¹ 331,115	443,279	584		22,407	1 ₅₀ ,364	63,656	327	
usted gross income	10,599 34,903	348,032 21,609	18,751 61,931	-1	-	6,698	³ 15,670	13,210	-	-]	(²)	(2)	(²)	-	
under \$2,000 under \$3,000	71,671	106,057	139,608	=	-	28,229 48,272	16,882 71,152	55,535 101,567	43		2,391 6,500	1,138 9,031	4,378	-	- [
under \$4.000	62,837 36,000	157,229	157,276	468 897	-1	47,165	117,067	138,387	162	-]	5,880	14,672	17,159	4	
under \$5,000	14,561	63,766	51,335	655	-[9,080	39,614	34,870	379	- 1) .		13,517	323	-
						2.514	15.031	12,109			2,694	12,855	12,676		
under \$5,000															_
or	ore	or \$5,000	14,561 63,766 7,534 48,519	36,000 122,220 111,010 12,500 1,000 122,200 111,010 14,561 63,766 51,335 1000 17,534 48,519 29,897 155,000 523,147 11,65,270 1,002,130	36,000 122,220 111,010 897 17 \$5,000 12,100 111,010 897 17 \$5,000 17,534 48,519 29,897 383 185,000 523,147 11,465,270 1,083,130 20,085	36,000 122,220 111,010 897 - 12 \$5,000 12,320 112,335 655 - 14,561 63,766 51,335 655 - 3076 - 32,34 48,519 29,897 383 - \$5,000 523,147 11,465,270 1,083,130 318,755 60,000	36,000 122,220 111,010 897 - 25,156 14,561 63,766 51,335 655 - 9,080 5076 - 25,147 11,465 270 1 093,130 310 755 (2.514)	36,000 122,220 111,010 897 - 25,156 87,039 12,5000 14,661 63,766 51,335 655 - 9,080 39,614 14,610 7,534 48,519 29,897 383 - 2,514 15,031	36,000 122,220 111,010 897 - 25,156 87,039 87,601 14,561 63,766 51,335 655 - 9,080 39,614 34,870 5000 7,534 48,519 29,897 383 - 2,514 15,031 12,109	36,000 122,220 111,010 897 - 25,156 87,039 87,601 379 14,661 63,766 51,335 655 - 9,080 39,614 34,870 - 7,534 48,519 29,887 383 - 2,514 15,031 12,109 - \$5,000.	36,000 122,220 111,010 897 - 25,156 87,039 87,601 379 - 25,000 39,614 34,870 - 25,000 39,61	36,000 122,220 111,010 897 - 25,156 87,039 87,601 379 - 4,406 100 11,000 11,000 12,335 655 - 9,080 39,614 34,870 - 7,534 48,519 29,897 383 - 2,514 15,031 12,109 - 2,694	36,000 122,220 111,010 897 - 25,156 87,039 87,601 379 - 4,406 14,391 10,000 122,220 111,010 897 - 25,156 87,039 87,601 379 - 4,406 14,391 10,000 122,220 111,010 897 - 25,156 87,039 87,601 379 - 4,406 14,391 10,000 122,220 111,010 122,220 111,010 122,220 111,010 897 - 25,156 87,039 87,601 379 - 4,406 14,391 10,000 122,220 111,010 122,220 122	36,000 122,220 111,010 897 - 25,156 87,039 87,601 379 - 4,406 14,391 13,517 13,500 14,561 63,766 51,335 655 - 9,080 39,614 34,870 - 3,500 12,676 12,855 12,676	36,000 122,220 111,010 897 - 25,156 87,039 87,601 379 - 4,406 14,391 13,517 323 100re - 2,534 48,519 29,897 383 - 2,514 15,031 12,109 - 2,694 12,855 12,676 -

INDIVIDUAL INCOME TAX RETURNS FOR 1959

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

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

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars) Idaho	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars) Illinois	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dellers)	Exemptions (Thousand dollars) Indiana	Taxable income (Thousand dellars)	Income tax after credits (Thousand dollers)
	1	ri e										7			7/2//2
1 Grand total		¹ 798,124	355,840	388,424	85,303	2,258,604	116,282,874	4,994,444	9,318,282	2,195,388	1,024,053	16,291,726	2,309,606	3,405,078	763,663 763,663
2 Taxable returns, total		738,085	255,345	388,354	85,303	1,961,051	15,711,661	4,226,148	9,316,954	2,195,388	849,996	5,968,028	1,847,459	3,404,474	763,663
3 Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 6 \$3,000 under \$4,000 7 \$4,000 under \$4,000 8 \$5,000 under \$6,000 9 \$6,000 under \$6,000 10 \$7,000 under \$8,000 11 \$8,000 under \$8,000 12 \$9,000 under \$10,000 13 \$10,000 under \$15,000 14 \$15,000 under \$20,000 15 \$20,000 under \$20,000	(4) 8,102 12,405 24,141 16,968 16,203 12,033 8,682 3,379 6,764	(2) 21,267 44,757 107,864 92,704 104,702 89,849 72,878 31,917 78,258 28,203 19,464	.(²) 14,172 25,555 51,503 41,882 37,915 26,688 22,732 7,285 16,312 4,020 2,398	(2) 4,490 13,382 42,850 37,911 53,192 51,330 40,006 20,522 52,152 21,075 14,889	(2) 893 2,655 8,621 7,565 10,642 10,361 7,948 4,237 11,035 4,846 3,724	22,146 77,552 137,484 236,670 288,564 284,262 251,660 190,687 124,721 246,125 45,604 18,567	35,827 197,096 484,694 1,070,983 1,589,935 1,848,686 1,881,400 1,612,588 1,182,483 2,870,138 776,530 412,703	26,575 123,002 260,774 495,304 629,714 655,309 575,014 422,633 275,519 529,264 103,231 43,612	5,338 46,953 155,973 424,703 728,934 919,633 1,028,282 959,749 739,896 1,960,886 578,178 320,457	1,069 9,338 30,920 84,682 145,460 184,390 207,839 195,900 152,802 416,659 133,227 80,441	8,537 51,100 85,580 123,221 145,004 117,992 104,630 66,990 41,796 77,887 13,126 4,426	14,245 131,119 304,630 555,773 794,676 765,817 782,817 569,114 394,074 912,098 223,069 98,620	10,244 82,450 165,242 270,107 331,947 278,288 232,733 151,575 93,189 168,999 30,296 10,256	2,488 33,023 103,580 218,219 362,620 390,712 449,610 349,709 251,357 637,918 168,778 78,821	497 6,585 20,569 43,548 72,373 78,374 90,861 11,601 51,911 136,052 38,973 19,905
16 \$25,000 under \$50,000. 17 \$50,000 under \$100,000. 18 \$100,000 under \$150,000. 19 \$150,000 under \$200,000. 20 \$200,000 under \$200,000. 21 \$500,000 under \$1,000,000. 22 \$1,000,000 or more.	880 162 (²) 1 2	29,307 10,017 (²) 156 571 819	2,151 398 (²) 4 5 4	24,315 8,487 (²) 116 474 615	7,477 3,486 (²) 64 260 404	27,837 7,416 1,044 345 308 47 12	942,005 490,151 124,356 58,794 85,206 30,030 18,056	65,350 16,935 2,352 758 677 99 26	769,205 417,073 104,819 49,049 67,542 24,300 15,984	236,626 175,187 52,464 26,759 38,992 14,407 8,226	7,765 1,601 225 50 59 4	257,600 104,127 26,726 8,520 16,745 2,583 5,675	17,412 3,931 530 115 125 13	216,936 89,671 23,308 7,352 14,700 1,913 3,759	66,714 11 37,570 11 11,907 11 3,929 11 8,354 21 1,361 2,579 2
23 Nontaxable returns, total	(2)	¹ 60,039	100,495	70	-	297,553 15,315	¹ 571,213	768,296	1,328	-	174,057 11,255	¹ 323,698	462,147 23,418	604	- 2
24 No adjusted gross income. 25 Under \$1,000	6,170 11,884 6,891 5,967 3,219	(2) 4,243 17,354 16,980 20,055 14,390 (2)	(2) 11,695 25,689 19,920 19,814 14,025 (2)	- - 70 -	- - - - -	58,867 92,853 66,375 34,662 14,948 14,533	35,644 136,488 163,945 119,508 66,470 88,052	115,310 198,283 178,316 117,463 60,327 67,655	318 61 609 340	- - - - -	36,597 49,474 35,902 24,998 9,783 6,048	22,045 72,390 89,354 85,630 44,209 33,316	68,226 108,554 97,442 87,591 44,792 32,124	139 362 103	- 2 - 2 - 2 - 2 - 2 - 2 - 3
31 Returns under \$5,000	. 58,204	¹ 232,046 397,221 168,857	189,768 140,743 25,329	61,435 202,961 124,028	12,297 40,753 32,253	756,872 1,154,223 347,509	12,271,761 8,199,780 5,811,333	763,013	633,955 4,376,608 4,307,719	126,009 886,391 1,182,988	436,447 482,460 105,146	11,296,149 3,339,814 1,655,763	958,066 1,119,856 231,684 Kentucky	357,914 1,804,008 1,243,156	71,199 3 365,120 3 327,344 3
			Iowa				· · · · · · · · · · · · · · · · · · ·	Kansas T			_	Γ	T	T	
1 Grand total	. 609,157	¹ 3,230,374	1,390,215	1,604,917	358,350	509,049	12,833,376		1,402,702	311,922	554,337	12,817,066	1,250,482	1,347,075	301,352
2 Taxable returns, total	438,025	2,942,753	937,349	1,603,895	358,350	394,695	2,618,161	849,131	1,401,615	311,922	396,094	2,538,997	847,936	1,346,960	301,352
3 Under \$1,000	8,287 30,769 50,469 72,005 78,768 58,403 40,306 32,212 20,816	14,173 78,189 177,961 324,685 431,031 379,392 300,542 270,942 197,426	9,944 48,724 96,248 156,191 179,762 133,811 92,194 71,117 46,261	2,642 19,327 57,654 122,608 190,098 189,657 165,750 160,793 121,469	3,837 11,464 24,401 37,644 38,006 33,364 32,658 25,030	7,302 30,865 41,626 66,310 69,248 58,194 37,505 26,059 16,088	12,080 78,041 147,551 299,724 379,647 377,481 277,213 221,389 151,621	88,130	1,776 18,855 46,151 114,308 160,136 187,352 148,216 129,553 99,107 231,735	352 3,750 9,209 22,779 31,804 37,499 29,709 26,280 20,470 49,078	11,388 36,650 51,979 63,453 69,426 50,636 37,498 22,094 15,196	18,893 92,103 181,366 285,923 380,510 326,997 278,609 187,905 143,807	13,664 60,698 100,684 143,610 163,376 116,566 81,892 48,779 34,594 53,138	3,204 20,339 57,205 107,614 161,936 164,396 128,908 113,914 89,745	4,067 11,325 21,487 32,226 32,945 32,140 1 23,307 1 18,506 1 41,514
13 \$10,000 under \$15,000. 14 \$15,000 under \$20,000. 15 \$20,000 under \$25,000. 16 \$25,000 under \$50,000. 17 \$50,000 under \$100,000. 18 \$100,000 under \$100,000. 20 \$200,000 under \$200,000. 21 \$500,000 under \$500,000. 22 \$5,000,000 under \$500,000.	. 7,083 2,635 4,578 873 66 24	363,633 121,106 58,567 153,335 56,725 7,990 4,010 2,332 714	66,691 16,028 5,869 12,173 2,144 124 48 17	248,700 91,806 46,299 125,465 49,139 6,870 3,221 1,700	52,866 21,204 11,684 38,319 20,813 3,516 1,701 955 344	5,976 1,957 3,607 726 88 18 13	102,732 43,491 117,862 47,111 10,242 3,069 3,805 3,317	13,585 4,493 8,801 1,676 197 42 25 13	76,754 34,357 96,228 39,890 8,805 2,537 3,017 2,838	17,650 8,572 28,944 16,548 4,432 1,398 1,640 1,817	6,320 2,502 3,610 741 102 23 22 1	106,655 56,292 117,600 48,129 12,232 3,940 6,568 613	14,062 6,239 8,605 1,721 206 53 47 2	77,744 42,449 93,582 40,519 10,309 3,274 5,728 567	17,704 1 10,481 1 27,776 1 16,778 1 5,142 1 1,764 1 3,264 2 286 2
23 Nontaxable returns, total		¹ 287,621	452,866	1,022	-	114,354	¹ 215,215		1,087	<u> </u>	158,243	1278,069		115	
24 No adjusted gross income. 25 Under \$1,000. 26 \$1,000 under \$2,000. 27 \$2,000 under \$3,000. 28 \$3,000 under \$4,000. 29 \$4,000 under \$5,000. 30 \$5,000 or more.	17,673 35,664 51,407 33,533 20,878 8,380	³ 22,925 20,878 76,929 83,454 72,096 36,935 20,254	38,161 74,476 117,079 95,561 73,596 36,262 17,731	19 700 303	_	7,246 20,974 35,558 23,904 16,570 6,227 3,875	³ 19,273 13,138 54,474 59,287 57,067 27,304 23,218	74,075 64,226 55,364 27,149	634 115 199 139	-	3,045 43,112 53,374 32,056 18,568 5,010 3,078	³ 5,108 26,005 76,191 - 77,292 62,800 22,810 18,079	84,851 120,475 89,929 66,285 20,628 13,758	- - 38 77 -	- 2
31 Returns under \$5,000	. 329,065 . 234,069	¹ 862,375 1,599,254 768,745	540,737	203,253 827,767 573,897	166,702	256,582 210,969 41,498	¹ 729,393 1,430,769 673,214		182,038 724,503 496,161	36,090 145,753 130,079	318,635 197,928 37,774	1838,275 1,335,907 642,884	707,444 458,965 84,073	188,477 688,899 469,699	37,519 139,124 124,709

INCOME, AND INCOME TAX-ALL RETURNS AND JOINT RETURNS, BY ADJUSTED CROSS INCOME CLASSES AND BY STATES-Continued
PART II. - JOINT RETURNS OF HUSBANDS AND NIVES-Continued Table 17. - ADJUSTED GROSS INCOME, EXEMPTIONS,

Grand total. Taxable returns, total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$6,000 under \$5,000. \$6,000 under \$5,000.		(Thomasad deliare)	(Thousand	(Thomsand	credits (Thousand	Number of returns	gross Income (Thousand	Exemptions (Thousand	Income	after credits (Thousand	Mumber of returns	frome (The	Bremptions (Rem	Thrable	Income ter after credits
			Louisiana				9611878	Maine	delifere	de (lere)		(allers)	Maryland	dellere)	dellare)
	560,642	13,275,107	1,285,871	1,661,739	402,318	201,196	1999,698	454,343	458,815	98,593	070,040	14,863,333	1,555,832	2,687,331	620,505
	433,009	3,004,191	936,170	1,659,203	402,318	156,743	921,606	341,227	458,641	98,593	594,986	4,659,252	1,298,608	2,686,154	620, 305
\$5,000 under \$4,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$6,000 under \$8,000		20,484	14,443	3,45	'88	2,304	3,859	2,764	614	123	5,443	9,300	6,531	1,534) ' &
#5,000 under #6,000 #5,000 under #6,000 #7,000 under #8,000 #8,000 under #9,000	50,591	180,035	95,556	28,746	, ta	22,88	8,58	45,656	24,922	1,775	32,585 55,591	83,376 195,664	53,468	19,500 59,666	3,980
\$5,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	74,856	411,325	150,675	182,622	8,8 8,4 8,4	33,482	141,220	72,420	78.630	9,795	74,518	336,563	167,206	117,792	23,415
\$8,000 under \$9,000	39,576	358,427	132,222	177,506	×, E	18,783	120,575	45,826	57,312	11,372	2,5	467,545	160,361	237,215	47,497
Tana and the contract of the c	26,089	220,857	86,121	130,472	26,68	8,206	2,50,50	16,36	44,655	9,147	2, 25, 25 2, 25 2, 25	428,424	126,926	252,824	8,8 19,9
\$10,000 under \$15,000	32,582	382,522	75,005	258,196	2,86	6,605	79.274	14.189	55.480	11.689	75,78	805 667	369,992	220,306	45,398
\$15,000 under \$20,000 \$20,000 under \$25,000	3,419	130,378	18,037	95,372	21,993	2,123	36,582	5,274	27,052	6,082	15,857	27,23	35,551	199,978	45,952
\$25,000 under \$50,000. \$50,000 under \$100,000.	4,698	153,589	999'TI	127,088	38,748	912	29,867	2,628	24,748	7,383	2,45	249,132	18,263	196,463	59,432
\$100,000 under \$150,000 \$150,000 under \$200,000	38.	41,091	829	35,184	17,591	(2)	(2)	8 (s)	(s) (s)	(2,7/8	2,7 184,2	21,450	6,051	131,884	% 8,587
\$200,000 under \$500,000	8	9,935	36;	8,159	4,536	2	2,201	17	1,764	28,5	45	12,914	ដូដ	7,283	5,749
\$1,000,000 or more	10	2,515	Ç 72	3,696	1,818			1 1	1 1	• •	2 7	4,645	7,0	3,432	2,107
Nontexable returns, total	127,633	1270,916	349,701	2,536	•	44,453	178,092	113,116	174	'	92,054	1204,081	257,224	1.177	~~67
No adjusted gross income	3,429	39,227	6,963	•	1	(3)	(2)	(£)	,	•	(5)	(2)	(2)	1	'
\$1,000 under \$2,000	3,43	(6) (6)	90,438			12,03	17,956	23,438	1 1		29,462	6,050	18,952	ا کا	1 1
\$3,000 under \$4,000	30,00	69,63	8,8 1,8	66 FZ9	1 1	4,67, 4,67,	24,626	27,962	38 5	•	23,568	58,73	68,932	88	1
\$4,000 under \$5,000 \$5,000 or more	3,037	8,68	31,795	674		2,0 2,0 2,0	10,257	9,105		1 1	8,691	, 8, 5 4 8 5	36,98	8 ' 8	1 1
sturns under \$5,000	294,442	2857,806	658,390	200,035	39.376	115.842	1340,339	255 988	84, 203	16.65	2,440	19,120	12,432	677	
Returns \$5,000 under \$10,000 Returns \$10,000 or more	215,296	1,458,049	508,061	738,474	148,964	10,493	485,150	174,181	245,478	25,443 25,443	32,38	2,278,583	732,154	1,207,511	243,936
		4	Massachusetts					Michigan					Minnesota		
Grand total	1,073,779	17,523,630	2,405,574	4.022.366	939,155	1.687.818	319.925.11t	\vdash	206 183	1 223 023	670	17 300 027	\vdash		
Taxable returns, total	938,584	7,202,737	₩	4,021,246	╫	╫	938.	223.660	767 5UE Y	1 441 031	42K 730	2 gray out	╫	2,091,361	476,606
Under \$1,000		•	_	•	⊢	,						200	200,000-1	170677067	470,000
\$1,000 under \$2,000.	6,529	11,097	7,835	2,027	3,56	16,540	28,298	19,847	31,509	889	6,700	11,593	0,0,6	2,032	404
\$4,000 under \$5,000		24,189 20,189	132,664	236,386	38,57	28, 283	333,838	176,894	102,556	20,290	48,169	12,01	92,128	52,230	10,357
\$5,000 under \$6,000		1.013,471	358,247	388,018	8,7	241,820	1,327,003	558,749	570,737	28,63	, d,	8	212,301	206,28	45,83 20,73 20,73
\$7,000 under \$8,000		850,463	260,385	459,985	85,968	183,382	1,372,175	430,36	746,300	150,952	66,934 146,09	495,261	14,925	239,747	48, 38, 38, 38, 38, 38, 38, 38, 38, 38, 3
\$9,000 under \$10,000		397,099	90,240	247,809	8 4,1,	90,000	1,0%,882 850,638	198,296	535,216	110,312	2,8 2,3	279,723	100,156	218,991	730
\$10,000 under \$15,000 \$15,000 under \$20,000.		925,991	178,210	605,049	127,517	169,887	1,987,978	380,162	1,356,794	288,180	43,921	514,829	101,539	336,931	71,335
\$20,000 under \$25,000	8,592	191,850	21,255	14, 32 12, 32 12, 32 13, 32 14	35,585	1,33	252,193	8,5% 35,0%	198,6%	85,982 20,036 20,036	9,103 4,473	156,045	2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2	110,27	25,261
\$25,000 under \$50,000	14,102	285.955	33,66	371,223	110,36	36,0%	533,876	39,958	438,958	133,840	2,20	243,630	18,	189,714	38,78
\$100,000 under \$150,000 \$150,000 under \$200,000	3,5	65,175	1,109	29,262	7,7	3	27,08 90,08	1,162	18,87	2,8	, g	8,8 8,8 8,8	, y 2, y	8,5, 8,8,	2, 2, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4,
\$200,000 under \$500,000	50	25,25	¥ £	19,895	10°5	32	37,69	8 8	8,123 123,23	12 24 34	38 38	10,559	3 5	8,136	4,278
\$500,000 under \$1,000,000 \$1,000,000 or more	80 C7	2,762	84	1,995	1,084	۰ 3	16,895	3 7	17,066	81,6	ำสา	7.0	នុង។	38	, . , . , .
Nontaxable returns, total	135,195	1320,893	356,122	1,120		246,299	1511,906	678,026	747		175,203	1321.078	476.218	1,076 350	Š,
No adjusted gross income	2,880	312,837	5,816	-	 	10,959	339,171	21,703			12,798	323,281	29,103	•	Ţ.
\$1,000 under \$2,000	37,201	56,256	3,4 3,8 3,8 3,8 3,8 3,8 3,8 3,8 3,8 3,8 3,8	1 1		3.5 4.25 	116,499	169.859	1 1	٠,	830	12,00	80,323	1	•
\$2,000 under \$3,000	27,389	93,958	88, 587 75, 055	7 K	• 1	51,805	129,454	141,793	13.5	•	37,284	20,18	100,	. E	
44,000 under \$5,000.	9,697	43,100	3,7,8	311	1 1	18,009	6,68	3,5,E	<u> </u>		8,858	2, 2, 2, 2, 2, 2,	5,8 2,4	* '	• •
burns under \$5.000	.I				133	277,622	8	V 830			6,783	41,763	_	1	
Returns \$5,000 under \$10,000.	566,352	3,902,234	1,289,59	1,987,859	\$ 6 8 8	978,888	6,141,194	2,084,055	436,761	86,325	336,651	1908,308	769,108	209,836	41,524

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

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

Adjusted gross income classes	Number of returns.	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars) Mississippi	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand deliars) Missouri	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dellare)	Exemptions (Thousand deliers) Montana	Taxable income (Thousand deliers)	Income tax after credits (Thousand dellars)
· ·	<u> </u>		WIRRIBRIDAT				 ı					1000 000	200 100	104 800	0/ /38
1 Grand total	283,627	¹ 1,277,287	629,926	562,675	127,355	919,646	15,412,676	1,978,584	2,876,680	670,508	144,138	¹ 833,759	336,482	426,729	94,417
2 Taxable returns, total	187,873	1,140,857	397,280	562,236	127,355	721,913	5,085,059	1,493,708	2,875,513	670,508	109,569	764,170	243,502	426,472	_
3 Under \$1,000. 4 \$1,000 under \$2,000. 5 \$2,000 under \$3,000. 6 \$3,000 under \$4,000. 8 \$5,000 under \$6,000. 9 \$6,000 under \$6,000. 10 \$7,000 under \$8,000. 12 \$9,000 under \$10,000.	4,891 23,050 35,165 30,959 27,637 18,243 14,879 8,965 7,856	8,386 58,453 122,548 137,099 150,582 118,593 111,751 75,039 73,991	5,869 38,768 66,856 66,003 66,748 40,948 33,975 23,173 17,425	1,527 11,021 37,388 44,669 58,047 58,624 57,462 38,957 45,436	304 2,183 7,386 8,834 11,568 11,733 11,599 7,887 9,366	16,817 53,706 79,824 105,511 122,862 101,562 73,495 44,460 34,207	28,640 136,735 281,412 479,086 673,908 661,028 546,939 375,729 324,752	20,180 84,628 146,465 223,775 272,220 223,769 160,719 96,658 69,548	4,808 35,650 97,370 188,874 301,870 334,181 304,590 224,299 209,638	956 7,091 19,484 37,630 59,987 66,941 61,522 45,795 43,279	2,512 7,045 11,957 17,187 17,843 17,243 9,630 6,215 4,646	4,271 18,406 42,188 78,085 97,700 111,216 72,241 53,034 43,337	3,014 12,707 23,288 37,318 43,587 43,050 19,038 13,390 10,421 22,613	723 3,628 13,673 31,309 40,506 52,921 44,174 33,313 27,405	145 722 2,660 6,271 8,083 10,584 8,944 16,849 15,661 15,877
13 \$10,000 under \$15,000. 14 \$15,000 under \$20,000. 15 \$20,000 under \$25,000. 16 \$25,000 under \$50,000. 18 \$100,000 under \$100,000. 19 \$150,000 under \$200,000. 20 \$200,000 under \$200,000. 21 \$500,000 under \$700,000. 22 \$1,000,000 onder \$700,000.	10,150 2,500 1,334 1,928 275 (²) 5 3	119,157 42,911 29,186 65,808 17,980 (²) 872 666 - 4,122	23,209 5,876 3,298 4,391 646 (²) 11 6	77,267 31,023 23,065 54,163 15,279 (2) 768 555 - 3,762	16,329 7,124 5,815 16,748 6,358 (2) 443 284 1,871	59,032 12,668 6,008 9,017 2,287 277 91 80 6	691,699 217,444 132,988 304,899 149,757 33,438 15,610 23,153 4,144 3,728	124,918 29,013 14,615 20,774 5,431 601 202 172 15	465,644 160,907 102,999 251,046 126,425 27,932 13,233 19,316 3,395 3,336	98,783 37,106 25,739 77,291 52,544 14,044 7,216 11,233 2,000 1,867	9,522 3,208 1,154 1,251 149 (2) 3	111,162 54,250 25,739 42,274 9,113 (2) 460 443	8,309 3,256 3,151 346 (²) 8 4	40,894 18,964 34,955 7,863 (²) 422 388	9,410 1 4,716 1 10,743 1 3,216 1 (²) 1 206 1 229 2
23 Nontaxable returns, total	95,754	¹ 136,430		439	-	197,733	1327,617	484,876	1,167		34,569 2,328	¹ 69,589	92,980	231	
24 No adjusted gross income 25 Under \$1,000 26 \$1,000 under \$2,000 27 \$2,000 under \$3,000 28 \$3,000 under \$4,000 29 \$4,000 under \$5,000 30 \$5,000 or more	(2) 23,042 32,880 22,594 8,993 4,043 (2)	(2) 13,526 47,834 55,091 31,003 18,025 (2)	67,676 62,927 28,219	2	- - - - -	12,934 48,159 64,444 37,188 22,124 8,816 4,068	³ 27,352 29,641 95,241 92,733 75,364 38,939 23,051	24,472 95,320 135,595 102,957 72,655 35,875 18,002	- 271 296 531 69	} -	2,328 5,703 9,496 8,061 7,172 (*)	3,522 14,478 20,384 24,530 (²)	13,283 21,089 23,974 23,806 (²)	257	-
31 Returns under \$5,000	188,171 79,228 16,228	1454,088 538,784 284,415	188,882	95,044 258,526 209,105	18,707 52,153 56,495	449,523 380,553 89,570	1,230,439 2,604,163 1,578,074	941,922 840,676 195,986	327,800 1,374,578 1,174,302	65,161 277,524 327,823	72,626 55,833 15,679	1206,417 379,091 248,251	167,044 130,635 38,803	49,590 198,319 178,820	9,798 40,121 44,498
			Nebraska					Nevada			<u> </u>		New Hampshir	e	
1 Grand total	318,635	¹ 1,653,395	718,687	841,903	188,568	58,438	¹ 426,944	130,812	250,221	57,311	133,776	¹ 787,927	305,452	404,193	88,290
2 Taxable returns, total	232,843	1,527,087	496,523	841,504	188,568	50,055	412,276	108,592	249,811	57,311	112,587	744,157	247,574	403,339	88,290
3 Under \$1,000	6,063 19,965 29,080 36,929 40,322 28,360 23,372 15,024 7,166 18,858 3,099	10,148 51,409 100,959 165,100 220,285 184,176 173,540 127,676 68,050 220,258 52,862	32,134 56,962 80,660 93,074 67,144 52,450 31,162 15,983 41,570 7,195	63,364 98,098 92,442 97,217 79,870 43,087 152,186 40,364	2,568 6,357 12,564 19,570 18,525 19,626 16,308 8,875 32,281 9,351	- (2) 3,702 5,336 7,508 5,457 8,229 5,302 2,891 7,443 1,061	(²) 12,953 24,120 41,030 34,958 61,990 44,453 26,886 87,583 18,015	11,000 15,035 13,664 18,295 13,006 6,337 16,177 2,098	(2) 4,637 8,775 20,260 16,715 34,479 24,610 17,127 60,446 13,933 12,667	(2) 927 1,666 4,048 3,348 6,991 4,922 3,372 12,867 3,240 3,141	1,688 6,163 12,184 22,350 18,214 17,118 14,000 6,539 3,708 6,986 1,761 610	2,674 15,820 43,276 101,640 99,308 110,704 104,168 55,311 35,364 82,963 30,126	9,884 22,161 49,790 43,594 39,781 33,616 13,931 8,174 16,639 3,859	319 3,708 15,551 39,362 42,766 57,332 57,071 34,395 22,700 55,694 23,228 10,996	708 3,121 7,749 8,544 11,503 11,536 6,978 4,686 11,754 5,303 2,755
15 \$20,000 under \$25,000	1,965 2,100 507 (²)	43,426 71,111 32,912 (²) 654	5,295 1,289 (²)	60,075 28,587 (²)	18,775	783 181 (²)	25,406 11,188 (²) 823	1,541 401 (²)	21,668 10,062 (²) 745	6,603 4,196 (²) 389	(*)	33,826 10,731 (²) 857	2,386 363 (²) 13	27,090 8,771 (²) 698	7,918 3,536 (²) 354
19 \$150,000 under \$200,000	1 -	1,110 794	8	1,007 774	534 384	1	453 1,743	3 - 2	334 1,421	169 - 692		1,415	2 -	1,299 871	633 433 -
23 Nontaxable returns, total						8,383	114,668		410	 	21,189	¹ 43,770	57,878 (2)	854	
24 No adjusted gross income	26,562 21,061 9,708	³ 28,682 10,824 38,740 51,119 33,261 21,046	35,459 59,825 56,858 33,247	399	- - - - - - -	3,719 3,943	(²) 4,543 14,157		410	-	(2) 9,954 4,527 2,579 2,911	(2) 11,801 11,193 9,177 14,037	21,317 11,461 9,207 13,222	204 650	- - -
\$5,000 or more	176,461 115,612	1445,561 782,090 425,744	267,450	410,714 321,040	82,904	18,354 29,851 10,233	152,710 210,835 163,399	68,701	14,544 113,191 122,486	2,738 22,681 31,892	62,578 60,575 10,623	1201,787 410,248 175,892	143,079	59,144 214,914 130,135	43,247

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

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

	returns	income (Thousand dellars)	(Thousand deliars) New Jerse	Income (Thousand dellars)	after credits (Thousand dollars)	Number of returns	gross income (Thousand dellare)	(Thousand deliars) New Mexico	(Thousand dellers)	after credits (Thousand dellars)	Number of returns	Adjusted gross income (Thousand deliare)	(Thousand dellars) New York	Taxable income (Thomassi dellers)	Income to after credits (Thousand dellars)
Grand total	1,345,26	4 19,964,096	2,949,382	5 6/0 0/3	3 200 330	144	1		Τ -	Ι	 	T	New 10FK		
Taxable returns, total						185,880	11,116,819	443,163	566,128	128,033	3,594,345	127,415,680	7.945.512	14,950,213	3,723,20
Under \$1.000		- 2,031,284	2,200,001	5,639,824	1,300,110	145,126	1,029,767	322,217	565,428	128,033	3,126,090	26,388,503	6,738,483	14,947,667	
\$1,000 under \$2,000	9,57		11,489	2,827	558	(²)	(2)	(²)	(²) -	/3、-	-	-	-	T -	
\$2,000 under \$3,000 \$3,000 under \$4,000	41,23 81,82			22,573	4,441	7,368	18,942	10,888	5,951	(²) 1,190	23,906 120,155		28,687	6,884	1,45
φ+,000 under \$5,000	1 140.87			89,964 239,862	17,900 47,790	16,444 23,414	57,430	31,177	17,690	3,348	271,101	959,145	196,314 512,906	65,818	13,10; 56,36;
\$5,000 under \$6,000 \$6,000 under \$7,000	176,03	2 979,560	387,920	419,542	83,672	23,019	106,222 126,541	53,249 53,771	36,650 52,266	7,324 10,440	411,674	1.862.173	871,603	656,031	130,27
₹7.000 under \$8.000	I 12/7/24∩		398,768 329,180	576,842 606,346	115,162	21,276	136,055	51,475	63,601	12,569	498,206 449,435	2,743,987 2,909,926	1,104,959	1,141,442	227,55
\$8,000 under \$9,000	117,54	5 997,238	264,649	575,068	122,367 117,123	12,302 9,156	91,488 77,572	29,978 21,273	47,472	9,589	344,055	2,572,002	771,567	1,346,212	273,56 270,97
\$9,000 under \$10,000		1 -	171,616	466,873	96,183	9,297	87,333	19,917	45,881 53,511	9,360 11,046	263,039 184,769	2,229,996	596,964	1,251,570	254,33
\$10,000 under \$15,000 \$15,000 under \$20,000	145,777 36,073	-,,	319,634	1,152,233	244,159	14,776	174,910	34,947	117,455	24,954	345,392	1,751,125	402,152	1,052,020	216,35
\$20,000 under \$25,000	1 13.96		82,513 32,367	452,926 239,898	103,959 59,840	2,405 1,431	40,588	5,150	31,139	7,218	90,144	4,084,041 1,546,323	746,283	2,658,910 1,078,823	561,31 244,75
\$25,000 under \$50,000 \$50,000 under \$100,000	17,900	593,796	42,035	485,359	146,942	1,529	31,232 52,519	3,196 3,609	25,378 45,393	6,439 14,506	38,332	851,055	87,494	611,240	149,23
\$100,000 under \$150,000	3,776		8,755 909	204,999	84,675	307	19,535	661	17,554 (²)		58,918 20,854	1,986,801	135,844 48,205	1,489,844	437,84
		20,726	294	39,355 16,701	19,477 8,858	(²)	(²) 1,032	(²) 21		7,415 (²)	3,744	444,778	8,495	1,067,161 339,106	427,55 164,23
\$200,000 under \$500,000 \$500,000 under \$1,000,000	114	,	251	26,654	15,239	10	2,448	23	967 2,127	479 1,226	992 1,162	169,722	2,210	126,930	65,78
\$1,000,000 or more			53 15	13,744	7,289 4,476		-	_		-	162	332,364 107,233	2,584 342	244,652 81,041	138,055 46,875
Contaxable returns, total		¹ 312,812	382,581	1,119	77.0	40,754	187,052	120.046			50	103,568	111	79,279	43,59
No adjusted gross income	5,111		10,960	_		(2)	(2)	120,946 (²)	700	<u> </u>	468,255	¹ 1,027,177	1,207,029	2,546	
Under \$1,000 \$1,000 under \$2,000	26,231		51,536	-	-	5,665	2,941	11,763	-	-	13,506 67,415	³ 78,516	27,815] -	
\$2,000 under \$3,000	39,305	96,361	88,497 99,495	749		13,874 8,593	20,782	32,191	-	_	136,123	40,575 200,925	135,219 273,604	[]	-
\$3.000 under \$4.000	. 1 21 753	74,103	66,306	370] [5,906	21,682 20,737	30,243 23,710	29	-	118,497	293,975	301,633	578	
\$4,000 under \$5,000. \$5,000 or more.	9,594 6,115		37,604 28,183	-	-	4,423	18,974 (²)	15,707	671	- 1	73,507 34,706	253,681 154,383	232,205 134,663	739 138	-
eturns under \$5,000			882,240	256 245		(*)		(²)			24,501	162,154	101,890	1,091	_
eturns \$5,000 under \$10.000	707,312	5,026,733	1,579,721	356,345 2,644,671	70,689 534,507	89,523 75,841	¹ 268,416 523,720	215,034	61,693	12,003	1,270,590	14,038,670	2,714,649	1,012,339	201,195
eturns \$10,000 or more	218,424	3,615,007	487,421	2,639,927	694,914	20,516	324,683	180,360 47,769	262,731 241,704	53,004 63,026	1,762,857 560,898	12,344,043	3,991,734	6,160,285	1,242,775
	ļ		North Caroli	а				North Dakot			300,000	11,032,907	1,239,129	7,777,589	2,279,239
Grand total	831,685	14,018,739	1,896,196	1,738,967	390,748	127,790	¹ 573,185						Ohio		
axable returns, total	567,424			1.738.298	390.748	78,662	-573,185 488,124	315,572	237,576	51,280		¹ 14,511,524	4,836,822	8,018,380	1,828,780
Under \$1,000		i - i		_			1.55,	179,220	207,165	تۇغ ر ىدر	1,867,039	13,912,856	4,065,545	8,017,036	1,828,780
\$1,000 under \$2,000 \$2,000 under \$3,000	13,660		16,391	3,263	649	(²)	(²)	(2)	(²) -	(²) -	20,756	24.002	a. a.=	<u>-</u>	-
\$5,000 under \$4,000		148,723 344,235	95,600 192,462	30,957 97,629	6,221 19,477	7,247	18,825	11,332	4,456	887	75,861	34,983 194,431	24,907 119,798	6,273 48,156	1,249 9,607
\$4.000 under \$5.000	1 100 501	486,570	229,588	172,437	34,422	10,374 17,175	36,926 76,992	20,383 41,439	10,429 24,479	2,067	140,854	498,895	273,340	158,086	31,511
\$5,000 under \$6,000 \$6,000 under \$7,000	78,250 70,328	429,547 455,988	182,718	175,312	35,010	11,534	63,409	28,189	26,702	4,893 5,307	263,200 319,121	1,196,910 1,755,750	565,982 713,269	462,792	92,185
\$7,000 under \$8.000	42,571	317,398	159,116 %,566	220,894 168,035	44,275 33,760	11,338 6,820	73,732 50,821	27,368	34,588	6,945	287,438	1,866,552	656,369	793,609 951,181	158,552 190,380
\$8,000 under \$9,000 \$9,000 under \$10,000	27,739	234,263	60,647	132,375	26,818	3,321 (²)	28,135	17,812 9,173	24,055 15,214	4,844	216,508 169,528	1,617,674	505,793	890,300	179,814
\$10,000 under \$15,000		193,536	44,396	118,703	24,354		28,135 (²)	9,173 (²)	(²)	3,097 (²)	116,102	1,099,359	380,375 260,012	864,278 696,454	176,657 143,600
\$15,000 under \$20,000	0 =00	362,314 147,893	68,832 20,318	234,655 103,408	49,408 23,464	4,880 1,447	57,240	11,568	37,847	7,972	183,280	2,137,262	393,269	1,475,428	313,703
\$20,000 under \$25,000 \$25,000 under \$50,000	3.553	79,322	9,079	58,420	14,405	499	24,644 10,831	3,250 1,242	18,739 8,331	4,341 2,072	34,518 13,765	589,753	78,673	444,824	103,065
\$50,000 under \$100,000	1.134	174,910 74,933	12,160 2,724	136,283	40,869 23,928	499	16,080	1,448	12,041	3,487	20.707	307,352 688,663	31,460 49,748	242,227 570,642	60,924 173,995
\$100,000 under \$150 000	1 152	18,244	391	14,082	6,847	(²)	7,662 (²)	(²)	6,009 (²)	2,328 (²)	4,300	281,294	9,985	239,409	100,017
\$150,000 under \$200,000 \$200,000 under \$500,000	1 32	3,376 8,626	45	2,582	1,399	` ′ -	` ′ -	` ′ -	- 1	(-)	657 197	77,837 33,781	1,577	63,301	31,867
\$500,000 under \$1,000,000		2,673	84 14	6,873 2,210	3,780 1,101	<u> </u>	-	-	-	-	201	57,805	464	28,147 46,883	15,294 27,033
#1,000,000 or more	••••1	1,215	2	1,124	561			-	<u> </u>	- 1	36 10	24,567 17,763	74	19,637	11,359
ntaxable returns, total		¹ 512,131	705,063	669	-	49,128	¹ 85,061	136,352	411		286,824	17,763 1598,668	20	15,409	7,968
No adjusted gross income	EN ENE	³ 12,346	13,515	-T	1	4,412	37,641	10,655			9,672	320,202	771,277	1,344	
\$1,000 under \$2,000	An 2018	34,596 119,283	122,038 178,959	-	-	10,768	5,593	24,418	=	- 1	56,669	33,910	19,742 116,083		=
\$2,000 under \$3,000	63,257	157,730	187,349	246	-	12,976 10,239	19,407 25,107	30,049 29,717	92	<u> </u>	88,334	132,319	197,013	-	-
\$4,000 under \$5.000	14 074	134,505 62,070	134,820 57,493	2	-	6 5/2	22.352	23.207	78		59,716 35,953	145,787 125,456	160,138 123,300	492 168	-
	2.804	16,293	10.889	421	-	2,927	13,013	12,245	(2)	-	21,985	97,739 83,659	87,605	651	-
\$3,000 or more		10.273													
#5,000 or more burns under \$5,000 burns \$5,000 under \$10,000	539.847	1,498,208 1,647,025	1,228,215	304,955	60,769	83,921	¹ 212,581	204,951	39,798	7,900	773,000	83,659 12,440,228	67,396	676,618	

INDIVIDUAL INCOME TAX RETURNS FOR 1959

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

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

=			444					ANDS AND WIVE	D-001101111100		Income tax	i	44.6-4-4			Income tax
	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollers)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollers)	Exemptions (Thousand dollars)	Taxable income (Thousand dollers)	after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dellers)	Exemptions (Thomand deliers)	Taxable income (Thousand dellers)	after credits (Thousand dollars)
				Oklahoma					Oragon					Pennsylvani		
1	Grand total	500,317	¹ 2,695,623	1,072,736	1,329,144	302,934	397,324	¹ 2,568,377	880,204	1,395,233	318,731	2,433,752	¹ 15,629,906	5,364,751	8,438,925	1,978,645
2	Taxable returns, total	376,117	2,471,529	768,437	1,328,493	302,934	339,864	2,473,857	735,500	1,394,636	318,731	2,093,448	14,927,343	4,463,057	8,438,098	1,978,645
3 4 5 6 7 8 9	Inder \$1,000 \$1,000 \$2,000 \$2,000 under \$2,000 \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$4,000	8,510 28,677 53,737 67,410 56,925 53,585	14,191 72,218 189,004 301,785 312,376 347,687	10,211 45,437 98,653 140,810 125,312 118,798	2,369 16,467 61,687 112,277 136,115 169,901	476 3,333 12,018 22,428 27,042 34,044	5,431 19,624 29,918 44,362 58,611 45,757	8,917 51,120 106,681 201,048 322,678 295,476	6,517 31,294 54,686 93,941 134,739 105,070	1,129 12,687 36,408 79,681 142,010 147,826	225 2,511 7,288 15,882 28,167 29,576	19,224 103,841 222,093 356,652 379,677 303,514	32,093 266,176 788,087 1,612,296 2,089,300 1,959,329	23,068 170,344 435,412 764,524 844,136 669,446	5,060 60,803 240,802 620,607 945,013 1,004,146	1,011 11,975 48,025 123,885 188,238 201,013
10 11 12 13	\$5,000 under \$7,000	30,208 24,193 13,569 25,898	227,071 204,440 128,100 303,540	66,827 48,361 29,077 55,508	124,005 123,048 79,899 204,211	24,976 25,092 16,475 43,328	44,340 32,309 17,132 28,779	331,031 273,965 161,065 337,383	100,345 75,095 37,673 62,871	183,991 158,292 97,055 230,480	37,095 32,297 19,857 48,945	219,752 150,316 99,417 155,254	1,639,021 1,273,682 939,818 1,823,494	486,419 322,570 217,811 337,284	922,619 773,483 596,575 1,251,397	186,298 1 158,090 1 122,840 1 265,569 1
14 15 16 17 18 19 20 21 22	\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000. \$250,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	5,740 2,882 3,838 800 79 21 41 3	97,943 63,497 126,492 53,551 9,694 3,664 12,294 2,056 1,926	12,666 5,911 8,584 1,936 191 50 98 5	73,633 50,101 105,627 44,706 8,121 3,122 10,127 1,833 1,244	16,873 12,609 32,295 18,724 4,165 1,628 5,434 976 1,018	6,195 2,956 3,082 1,222 91 21 28 3	107,278 66,257 103,384 79,449 11,020 3,501 7,554 1,956 4,094	14,792 7,219 7,952 2,983 190 50 71 7	78,954 51,286 84,166 66,679 9,382 2,704 6,450 1,775 3,681	18,167 12,895 25,921 27,835 4,662 1,348 3,358 877 1,825	36,908 15,828 21,489 7,796 1,228 210 210 28	629,567 352,470 726,054 509,595 149,022 35,629 57,600 19,341 24,769	83,273 36,845 50,107 18,190 2,593 490 462 60 23	472,136 276,203 599,380 432,531 127,876 29,064 48,106 14,308 17,989	108,682 1 69,041 1 184,125 1 179,145 1 65,287 1 15,873 1 28,449 2 8,874 2
23	Nontaxable returns, total	124,200	¹ 224,094	304,299	651	-	57,460	¹ 94,520	144,704	597		340,304	¹ 702,563	901,694	827	
24 25 26 27 28 29 30	No adjusted gross income. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	5,194 23,923 41,537 27,660 17,970 5,297 2,619	³ 22,314 15,449 62,393 68,712 61,600 23,342 14,912	10,586 44,633 86,243 73,366 59,006 19,830 10,635	- - - 98 257 296	-	4,370 10,659 17,303 12,430 8,087 2,563 (²)	³ 20,412 6,042 26,309 30,404 27,269 11,508 (²)	8,314 21,399 35,420 33,004 26,084 9,542 (²)	- 11 582 - (²)		10,345 54,941 106,811 79,657 52,119 22,537 13,894	³ 50,325 32,920 158,208 197,579 179,164 100,837 84,180	20,901 107,500 224,820 216,433 171,557 94,576 65,907	- - 177 495 - 155	-
31 32 33	Returns under \$5,000	279,915 181,065 39,337	¹ 786,380 1,234,119 675,124	588,775 398,929 85,032 Rhode Islan	193,155 633,264 502,725	38,255 127,629 137,050	154,747 200,002 42,575	1448,886 1,395,184 724,307	320,201 463,355 96,648 South Caroli	130,498 729,174 535,561	25,906 146,992 145,833	1,028,220 1,166,354 239,178	13,317,035 7,979,794 4,333,077	2,229,135 2,605,748 529,868 South Dakot	927,944 4,241,984 3,268,997	184,896 856,479 937,270
							ļ .	1		T			,	1		50.044
1	Grand total	181,222	1,107,548 1,041,814	412,496 337,301	565,717 565,692	127,167	378,396 276,120	¹ 1,882,606 1,690,817	866,370 598,772	832,142 831,684	181,846 181,846	137,663 86,397	¹ 573,911 491,721	335,480 195,163	232,388	50,944 50,944
2 3 4 5 6 7 8 9 10 11 12	Taxable returns, total Under \$1,000 under \$2,000	(2) 8,443 18,147 29,380 23,487 26,435 15,184 11,140 5,591	(2) 21,445 63,408 133,368 129,865 170,108 114,156 93,957 52,943	(2) 13,562 34,669 61,946 53,408 61,411 35,362 26,822 13,307	(2) 4,746 19,419 52,758 58,359 86,370 63,262 54,449 31,991	(2) 936 3,743 10,556 11,641 17,213 12,761 11,094 6,584	9,152 22,096 43,325 48,671 46,048 34,967 27,985 13,956 8,695	15,147 56,088 151,606 219,352 252,450 225,629 209,477 118,623 82,214	10,982 38,344 87,937 110,443 105,202 80,210 62,806 31,037 21,568	2,264 10,888 42,234 73,316 107,219 108,044 116,140 68,523 46,895	2,176 8,255 14,633 21,413 21,568 23,476 13,949 9,618	1,701 10,073 13,710 19,366 14,804 10,243 5,464 2,943 (²)	2,939 25,456 47,920 86,860 81,318 66,547 40,892 25,006	2,042 16,375 28,599 46,195 36,443 25,981 12,914 8,129 (²)	401 6,052 12,965 28,249 33,421 30,937 22,004 13,594 (2)	80 1,249 2,585 5,512 6,677 6,202 4,452 2,755 1 (2)
13 14 15 16 17 18 19 20 21 22	\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$150,000 \$150,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$500,000 \$1,000,000 onder \$500,000	9,990 2,634 951 1,156 353 36 10 15 1	116,907 45,147 21,517 38,492 22,811 4,055 1,717 4,300 828 3,029	22,134 5,753 2,359 3,151 828 94 23 28 2 4	79,918 34,635 16,588 31,507 19,049 3,436 1,310 3,494 688 2,878	16,862 7,953 4,078 9,502 7,807 1,698 666 2,029 442 1,435	13,797 3,161 1,652 2,249 307 48 5 5	164,258 54,822 37,124 75,665 19,744 5,733 874 1,484 527	32,384 7,502 4,368 5,082 746 139 9 11 2	106,813 39,608 28,063 59,458 15,701 4,522 613 1,031 352	22,538 9,099 6,988 17,921 6,347 2,190 319 638 269	4,400 957 (²) 538 122 (²)	50,345 16,243 (2) 16,586 7,834 (2) 167 482	10,145 2,347 (²) 1,358 334 (²)	12,290 (²) 13,990 6,906 (²) 156 365	2,830 (2) 4,202 2,949 (2) 89 277 2
23	Nontaxable returns, total	26,235	¹ 65,734	75,195	25	-	102,276	¹ 191,789	267,598	458	-	51,266	¹ 82,190	140,317	312	
24 25 26 27 28 29 30	No adjusted gross income	(2) 3,065 6,759 6,759 5,163 2,915 (2)	(2) 1,731 10,352 17,292 17,719 12,864 (2)	(2) 5,502 14,264 19,339 16,828 11,767 (2)	- - - - 25	-	3,141 20,232 30,108 28,290 17,792 } 2,713	38,683 12,834 44,954 68,656 60,067 13,961	6,685 39,371 66,452 81,452 61,415 12,223	- - - 99 359	- - - - -	6,299 11,362 15,368 8,317 6,829 3,091	³ 8,204 7,082 23,408 20,567 23,672 15,665	15,544 24,969 35,812 24,545 24,176 15,271	312	-
31 32	Returns under \$5,000	82,887 83,187 15,148	¹ 280,496 568,249 258,803	180,719 197,401 34,376	77,783 294,431 193,503	15,402 59,293 52,472	224,564 132,571 21,261	¹ 627,730 894,290 360,586	510,810 305,189 50,371	129,160 446,821 256,161	25,513 90,024 66,309	94,397 37,009 6,257	1235,500 240,834 97,577	224,025 96,676 14,779	47,979 111,401 73,008	9,426 22,454 19,064

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

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

=	 				PART II		torno or nos	BANDS AND WIV		a						
	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars) Tennessee	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dellers)	Exemptions (Thousand dollars) Texas	Taxable income (Thousand dellers)	Income tax after credits (Thousand dellers)	Number of returns	Adjusted gross income (Thousand deliers)	Exemptions (Thousand deliars)	Taxable income (Thousand deliers)	Income tax after credits (Thousand dellars)
			Ι.	1	·				Texas		г			Utah		
1	Grand total		¹ 3,458,336	1,513,136	1,632,663	376,691	1,905,515	¹ 11,148,330	4,260,159	5,858,430	1,378,499	183,047	¹ 1,167,165	469,537	539,363	122,387
2	· · · · · · · · · · · · · · · · · · ·		3,083,380	1,001,783	1,632,388	376,691	1,479,006	10,400,601	3,158,341	5,854,185	1,378,499	148,631	1,084,284	368,550	539,363	122,387
3	Under \$1,000	12,467	20,916	14,962	3,417	682	20.510			-	-		-	-	_	-
5	\$2,000 under \$3,000	53,120	135,860	87,605	29,698	5,917	30,542 119,719	51,056 304,421	36,650 190,975	8,371 73,448	1,710 14,629	(²) 5,010	13,585	(²) 8,944	(²) 2,876	(²) 576
6 7	\$3,000 under \$4,000 \$4,000 under \$5,000	66,808 91,207	234,457	131,229	67,415 145,527	13,390 28,994	179,551 232,344	631,101	347,257	197,107	39,340	13,646	48,781	26,917	14,513	2,893
8	\$5,000 under \$6,000	67,371	371,064	148,300	164,442	32,777	213,280	1,047,472	517,409 488,868	378,719 512,381	75,154 101,739	22,741 23,947	103,649 133,020	52,213 64,960	33,715 45,787	6,740 9,137
10	\$6,000 under \$7,000 \$7,000 under \$8,000	62,468 38,945	405,946 290,534	139,513	203,463 154,380	40,751 31,083	199,994 144,267	1,296,365	461,852	641,395	128,314	23,154	149,949	63,030	60,987	12,200
11 12	\$8,000 under \$9,000	28,708	243,382	56,989	150,721	30,601	102,503	1,079,477 867,294	327,578 227,578	601,711 519,592	121,263 106,090	16,853 13,014	126,143	46,699 32,286	56,021 59,378	11,235 12,080
13	\$9,000 under \$10,000	16,003 28,512	151,357 335,537	33,575	95,579	19,732	65,406	619,005	136,009	395,350	81,593	10,221	97,202	25,454	55,818	11,472
14	\$10,000 under \$15,000 \$15,000 under \$20,000	8,141	139,669	62,063 18,110	226,935 103,842	48,114 23,943	127,494 28,787	1,495,970 492,965	276,624 64,307	1,029,287	218,758 86,385	12,655 2,665	146,910	31,526	92,449	19,497
15 16	\$20,000 under \$25,000	3,517	78,736 155,531	7,948	61,124	15,397	12,895	286,425	30,101	226,158	57,148	1,153	45,570 25,273	6,324 3,239	32,652 18,492	7,478 4,525
17	\$25,000 under \$50,000 \$50,000 under \$100,000	1,031	67,442	10,641 2,445	129,606 58,097	40,625 24,465	16,381 4,809	547,367 316,168	39,311 11,396	456,700 275,027	140,445 116,488	1,348 340	44,148 21,613	3,665 848	34,096	10,206
18 19	\$100,000 under \$150,000	161	18,942	381	16,636	8,531	641	75,871	1,524	65,510	32,783	107	11,511	290	18,065 10,223	7,338 5,023
20	\$150,000 under \$200,000 \$200,000 under \$500,000		9,243 9,563	125 74	7,902 8,457	4,189 4,757	174 182	29,786 50,979	392 425	25,325 43,314	13,502 24,247	13 9	2,231	33	1,764	856
21 22	\$500,000 under \$1,000,000	5	3,806	10 3	2,999	1,664	25	16,505	62	14,083	8,331		2,419	17	1,999	1,025
23	\$1,000,000 or more		2,372		2,148	1,079	12	20,716	23	17,932	10,580	-		-	_	
24	Nontaxable returns, total		¹ 374,956 (²)	511,353 (2)	275		426,509	1747,729	1,101,818	4,245		34,416	¹ 82,881	100,987	-	-
25	No adjusted gross income	48,013	29,282	92,611	-	_	21,180 72,568	³ 111,902 44,760	42,379 134,828	i :	_	(²) 5,429	(²) 3,180	(²) 10,674	-	-
26 27	\$1,000 under \$2,000	66,976	97,512 107,119	144,747 125,636	-	-	137,058	201,898	286,538	l .	-	8,644	12,521	17,189]	
28	\$3,000 under \$4,000	25,497	86,630	84,421	275	_	105,946 61,221	264,484 209,714	310,019 211,781	266 1,186	-	7,102 6,724	18,189	21,528	-	-
29 30	\$4,000 under \$5,000	8,858 3,682	38,394 21,362	37,910 18,016	- 1	-	20,895	92,307	82,376	1,539	-	6,724 (²)	23,251 (²)	24,554 (²)	-	i -
31	Returns under \$5,000	420,976	¹ 1,153,850	926,055	0/6 220	40.000	7,641	46,468	33,897	1,254	-	3,339	18,141	15,528		-
32	Returns \$5,000 under \$10,000	217,175	1,483,445	485,277	246,332 768,585	48,983 154,944	981,024 732,876	¹ 2,735,311 5,076,672	2,160,212 1,675,157	660,636 2,671,411	130,833 538,999	74,229 90,528	1233,797 633,693	175,638 247,957	51,632 277,991	10,315
33	Returns \$10,000 or more	46,000	821,041	101,804	617,746	172,764	191,615	3,336,347	424,790	2,526,383	708,667	18,290	299,675	45,942	209,740	56,124 55,948
				Vermont					Virginia	·			L	Washington		
1	Grand total	78,471	¹ 406.769	179,872	188,393	40,455	747,054	¹ 4,334,645	1,688,592	2,221,879	497,359	(00 (00	1, 22, 42		F	
2	Taxable returns, total		365,530	122,157	188,393	40,455	569,917	3,982,997				632,633	¹ 4,236,680	1.434.084	2.315.678	521.961
3	Under \$1,000	_]		-		-0,400	207,717	3,902,997	1,209,335	2,221,272	497,359	538,401	4,056,276	1,199,165	2,313,918	521,961
5	\$1,000 under \$2,000 \$2,000 under \$3,000	(²) 4,727	(²)	(²)	(²)	(²)	10,095	16,954	12,115	3,044	612	7,443	12,316	8,930	1,938	389
6	\$3,000 under \$4,000	6,552	12,235 23,278	7,614 12,601	3,251 7,163	650 1,435	44,746 68,263	113,594 238,035	73,712 135,333	26,452 71,136	5,327 14,263	22,581 39,045	57,966 138,386	35,984	13,883	2,795
7	\$4,000 under \$5,000 \$5,000 under \$6,000	11,358 7,757	50,989 42,417	23,323 16,802	20,105	3,979	86,385	389,862	189,434	144,165	28,548	60,137	273,796	76,738 128,490	41,649 105,928	8,153 20,871
9	\$6,000 under \$7,000	10,570	68,672	24,097	19,298 34,563	3,859 6,903	83,778 73,262	462,745 475,762	190,300 167,681	207,929 238,546	41,466 47,796	89,255 87,489	492,357 568,768	206,6 8 7 213,772	210,757	42,029
10 11	\$7,000 under \$8,000 \$8,000 under \$9,000	5,740	42,680	12,907	22,879	4,614	46,812	348,910	100,927	199,578	40,370	70,787	528,629	164,737	270,476 287,059	54,040 57,712
12	\$9,000 under \$10,000	2,419 (²)	20,256 (²)	5,986 (²)	10,517 (²)	2,131 (²)	41,858 32,649	354,469 309,348	89,390 69,790	213,458 196,761	43,674 40,621	43,798 36,499	372,884 345,372	107,221	213,115	43,497
13	\$10,000 under \$15,000	3,412	40,861	8,045	26,809	5,640	59,609	699,095	129.344	471,162	99,798	60,080	701,019	75,212 132,081	224,945 481,462	102,177
14	\$15,000 under \$20,000 \$20,000 under \$25,000	839 431	14,565 9,536	2,221 1,078	10,658 7,109	2,416 1,713	11,626	197,302	25,747	144,936	33,167	10,239	174,082	23,221	132,220	30,638
16	\$25,000 under \$50,000	359	10,486	691	8.473	2,386	4,400 5,115	98,186 168,441	9,727 12,825	77,016 135,838	19,219 40,955	4,324 5,392	96,099 181,819	10,386 12,638	76 ,686 153,727	19,325 47,760
17 18	\$50,000 under \$100,000 \$100,000 under \$150,000	(²) 48	2,971 (²)	(²)	2,448	939 (²)	1,088 151	71,261 18,303	2,498 331	59,131	24,230	1,093	70,553	2,585	62,435	26,412
19	\$150,000 under \$200,000	2	367	` ' 4]	311	160	38	6,424	92	15,083 5,208	7,661 2,822	157 38	18,939 6,431	303 83	17,256 5,656	8,778 3,043
20 21	\$200,000 under \$500,000 \$500,000 under \$1,000,000	3 1	91.8 981	7	423 361	254 261	37	10,328	79 9	8,339	4,743	34	9,342	79	8,236	4,353
22	\$1,000,000 or more			-			ĩ	2,738 1,240	1	2,443 1,047	1,227 860	9	5,763 1,755	17	4,751 1.739	2,634 876 1
23	Nontaxable returns, total	20,630	¹ 41,239	57,715	-		177,137	¹ 351,648	479,257	607		94,232	¹ 180,404	234,919	1,760	- 3
24	No adjusted gross income	(2)	(²)	(²)	- 1	-	5,060	315,635	10,217	-	-	6,927	³ 13,545	15,140	-,,,,,	
25 26	Under \$1,000 \$1,000 under \$2,000	3,382 7,520	2,442	7,395 17,257	-	- [27,112 61,570	17,526 93,050	54,906 140,854	181	-	14,364	8,381	25,633	-	- :
27	\$2,000 under \$3,000	4,001	9,934	11,026	-	-	44,117	107,525	127,195	64	-	27,403 27,754	41,159 69,112	55,831 73,700	29 279	- :
29	\$3,000 under \$4,000 \$4,000 under \$5,000	3,397 } (²)	11,599	13,033	-	-	26,821 (9,795	90,851 43,167	94,418 39,838	260	-	9,837	34,085	31,253	760	- 2
30	\$5,000 or more	((°)	(²)	(²)		-	(9,795 (2)	(2) 10/	$\binom{2}{2}$	(²) -		4,154 3,793	18,752 22,460	15,595 17.7 67	571 121	
31 1 32 1	Returns under \$5,000	44,397	1128,505	101,447	30,861	6,129	383,964	¹ 1,094,929	878,022	245,302	48,750	219,645	1640,408	467,294	165,037	32,208
33	Returns \$10,000 or more	28,969 5,105	196,474 81,790	66,223 12,202	99,971 57,561	20,122 14,204	280,985 82, 105	1,965,834	629,788 180,782	1,056,272 920,305	213,927 234,682	331,520 81,468	2,329,104 1,267,168	784,953	1,206,473	243,757
	otnotes at and of table . Cas take to				. , ,	- ,	,	-,-,-,-	2007 102	ريدونيد	2,77,002	UL,400	1,207,108	181,837	944,168	245,996

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

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

Adjusted gross income classes	Number of returns.	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars) test Virginia	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars) Wisconsin	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dellers)	Exemptions (Thousand dollars) Wyoming	Taxable income (Thousand dollers)	Income tax after credits (Thousand dollers)
			Sear ATLETUTE					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							
1 Grand total	361,117	11,895,750	827,707	937,921	205,887	864,045	¹ 5,306,585	1,980,594	2,771,275	617,467	76,981	1471,169	176,589	249,984	56,487
2 Taxable returns, total	274,699	1,736,820	603,805	937,560	205,887	702,611	4,990,847	1,543,429	2,770,328	617,467	64,228	446,638	142,012	249,984	56,487
Inder \$1,000	3,952 37,511 50,956 41,438 45,102 23,548 11,045 10,756 1,409 3,415 1,862 1,929 360 41 18	9,026 53,730 130,426 230,908 228,311 291,367 175,863 128,257 101,318 59,209 41,328 62,149 23,289 5,006 3,043	6,407 34,767 74,718 109,883 93,284 113,183 56,837 34,277 26,270 36,075 8,266 4,138 4,706 6,418 888 884 31 15	1,654 13,055 41,076 94,936 106,347 144,270 98,781 79,319 63,835 134,540 45,006 33,301 52,509 20,448 4,373 2,662 1,481	331 2,589 8,146 16,920 21,241 28,942 19,963 16,248 13,137 28,577 10,463 8,445 15,830 8,542 2,291 1,408	7,312 37,354 55,762 98,279 130,854 118,119 86,589 52,447 34,207 56,646 11,231 5,170 6,848 1,489 205 53 39 52	12,097 96,266 198,238 444,468 718,982 766,301 644,216 443,658 323,392 6577,378 115,663 228,258 98,671 23,946 9,080 11,998 3,551 3,316	8,774 59,890 105,380 214,526 224,937 275,880 210,913 117,799 71,346 122,982 26,387 13,433 16,913 3,588 460 118 90 8 5	1,909 23,896 68,356 171,462 324,134 383,983 346,929 266,958 207,264 449,918 140,684 85,979 179,327 79,224 18,929 6,977 8,815 2,745 2,819	380 4,726 13,651 33,965 64,268 76,877 69,988 54,715 42,702 95,484 32,137 21,299 32,345 9,323 3,650 5,099 1,757	(2) 2,587 2,587 9,471 10,499 8,063 7,846 5,709 3,581 5,436 1,068 378 519 85 47 1	(2) 6,256 23,388 43,267 58,289 58,279 48,494 33,953 63,262 17,427 5,456 5,199 165 976		(2) 1,862 6,564 14,871 22,179 28,532 32,177 29,578 23,025 44,227 13,566 6,833 15,082 4,882 4,900 155 899	485 - - -
23 Nontaxable returns, total	86,418	1158,930	223,902	361		161,434	¹ 315,738	437,165	947	-	12,753	124,531	34,577	-	
No adjusted gross income	18,275 35,893 18,802 6,558 4,282 (²)	(2) 11,153 52,981 45,927 22,179 19,485 (2)	(2) 39,131 77,905 53,577 23,558 20,530 (2)	37 324 - 151,082	29,986	6,475 30,886 56,222 33,963 19,200 8,276 6,412 353,729	312,012 20,155 82,901 84,880 66,426 36,761 36,627	14,056 65,317 120,410 97,469 71,295 36,215 32,403 793,332	218 729 266,570	52,722	(2) (2) 2,581 4,255 2,958	(2) (2) 3,950 10,408 11,115	(2) (2) 6,344 11,210 11,702	23,949	4,773
31 Returns under \$5,000	137,360	1573,715 934,942 387,093	442,598 330,930 54,179 Other areas	492,552 294,287	99,531 76,370	428,559 81,757	2,931,955 1,344,450	1,003,134 184,128	1,529,268 975,437	308,550 256,195	35,825 7,538	251,868 119,137		135,491 90,544	27,478 24,236
		ľ	T	· · · · ·		1									
1 Grand total		1452,012	194,663	228,804	50,030										İ
2 Taxable returns, total. 3 Under \$1,000	48,707 (2) 4,846 6,961 3,354 4,427 6,791 3,240 3,595 4,104 1,912 } 1,228 221 (2) 2 3 1 31,392 (2) 8,334 6,655 5,947 6,7752	379,956 (2) 12,872 24,263 15,114 24,810 44,161 24,245 30,543 25,977 31,416 30,356 12,196 (2) 339 987 509 1,766 172,056 (2) 4,868 9,902 15,603 22,779 18,904	108,437 (2) 9,254 15,623 6,533 9,989 15,394 8,220 10,450 5,195 18,841 4,369 2,521 423 (2) 46 6 3 2 86,226 (2) 17,392 15,322 17,323 23,572 11,437	228,599 (2) 2,288 5,933 6,525 11,645 22,612 13,532 16,053 17,528 67,305 24,225 24,315 10,630 (2) 3055 899 489 1,388 205 185 15,307 81,370	50,030 (2) 449 1,188 1,412 1,879 4,348 2,321 3,285 3,525 14,337 5,501 5,319 3,932 (2) 132 498 237 706										

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

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

3 Adjusted gross deficit.

Table 18.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

[Taxable and nontaxable return#]

	100 largest standard metropolitan statistical areas	Number of returns	Adjusted gross income less deficit	Salaries and wages (net)	Dividends (after exclusions)	Interest received	Combined business net profit and loss	Combined partnership net profit and loss	Combined net gain and loss from sales of capital	Combined rents and royalties net income and loss	Taxable income	Income tax after credits	T
		(1)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	assets (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	
.1	Total		192,456,832	(3) 157, 608, 322	6,804,316	(5) 2,806,683	(6)	(7) 5,851,381	(8) 4,087,783	(9) 1,657,148	(10)	25,965,537	1
2 3 4	Akron, Ohio	184,139 227,205 173,090	1,116,953 1,197,483 861,326	977,268 1,036,610 729,495	17,766 28,550 26,686	11,428 15,970 9,041	65,741 63,217 57,663	13,071 23,990 14,534	15,220 10,983 11,683	4,970 3,795 2,677	648,052 666,512 484,165	147,331 145,262 110,825	2 3
5 6	Atlanta, Georgia	328,993 88,786	1,737,036 519,867	1,465,561 411,258	45,614 5,650	17,283 13,279	93,438 31,007	52,201 30,269	24,806 12,226	17,907 11,489	929,869 292,540	215,376 67,899	
7 8 9 10 11	Baltimore, Maryland. Beaumont-Port Arthur, Texas. Birmingham, Alabama Boston, Massachusetts. Bridgeport, Connecticut.	622,326 92,569 188,514 962,034 145,011	3,307,756 473,833 958,804 5,113,522 825,405	2,738,824 398,455 798,423 4,189,452 709,337	108,016 7,066 21,710 269,767 20,246	56,171 5,035 8,031 69,193 11,322	189,255 24,277 55,200 315,405 44,234	101,896 13,201 43,994 115,508 16,382	50,813 8,921 10,191 89,630 8,221	28,177 9,687 9,993 8,397 6,117	1,855,190 258,626 493,172 2,889,983 466,592	431,866 59,526 118,647 683,100 104,799	7 8 9
12 13 14 15 16	Buffalo, New York. Canton, Ohio. Charleston, West Virginia. Charlotte, North Carolina. Chattanooga, Tennessee-Georgia.	461,227 106,695 81,287 90,052 88,901	2,609,915 579,291 428,750 468,358 419,477	2,175,477 497,611 370,968 385,851 350,906	83,385 14,115 8,682 14,789 11,476	37,284 6,945 2,883 3,497 4,342	162,914 38,914 23,861 28,386 22,206	58,505 9,455 (1) 13,059 11,626	42,917 3,290 1,683 9,872 7,074	13,390 4,914 4,867 6,129 7,115	1,488,353 326,154 239,180 240,961 214,635	346,867 73,071 53,124 56,358 51,256	12 13 14 15
17 18 19 20 21	Chicago, Illinois. Cincinnati, Chio-Kentucky. Cleveland, Ohio. Columbus, Ohio. Dallas, Texas.	2,391,800 381,976 654,066 236,622 358,542	14,614,659 2,161,194 3,904,418 1,266,140 2,036,558	12,268,409 1,716,893 3,313,070 1,064,064 1,617,486	467,830 92,360 134,049 30,852 63,461	157,065 40,437 50,396 14,474 28,971	686,983 141,223 187,913 81,672 149,492	456,031 58,251 83,091 35,482 65,937	299,991 54,078 58,107 16,130 66,041	113,684 28,728 28,766 15,079 26,139	8,819,104 1,259,825 2,277,024 730,522 1,177,064	2,105,200 298,011 529,014 169,696 285,719	17 18 19 20
22	Davenport-Rock Island-Moline, Iowa- Illinois.	87,040	511,604	422,052	10,329	6,922	44,569	(1)	6,184	6,434	294,096	66,058	22
23 24 25 26	Dayton, Ohio	228,902 323,054 96,818 1,287,312	1,345,551 1,838,082 533,381 7,693,736	1,153,457 1,461,021 419,180 6,663,693	25,145 51,396 12,337 181,350	12,700 37,484 6,500 101,392	88,450 116,968 45,949 338,696	23,208 70,891 30,139 178,870	15,053 41,510 8,633 86,107	15,673 34,255 2,954 63,591	807,361 1,043,504 294,948 4,491,075	186,177 235,641 68,612 1,037,292	24 25
27 28 29 30 31	Duluth-Superior, Minnesota-Wisconsin Erie, Pennsylvania. Flint, Michigan. Fort Worth, Texas. Fresno, California.	92,388 88,018 115,795 189,341 106,102	432,675 413,319 629,541 991,387 469,954	364,207 345,451 556,495 836,071 397,539	10,837 10,611 20,141 19,984 9,902	4,830 3,357 7,009 11,708 9,867	25,455 29,070 24,244 57,171 40,459	13,083 11,222 9,876 20,621 32,847	6,537 2,012 2,557 11,145 13,394	1,118 4,532 3,048 15,948 5,451	227,519 217,821 343,641 546,374 283,949	49,314 50,573 80,392 127,105 65,615	28 29 30
35	Gary-Hammond-East Chicago, Indiana Grand Rapids, Michigan Harrisburg, Pennsylvania Hartford, Connecticut Honolulu, Hawaii	169,100 120,984 127,946 203,201 149,770	947,310 660,590 636,534 1,208,656 784,018	842,430 533,656 542,197 988,976 651,026	8,272 16,131 11,991 55,750 19,831	9,997 14,646 7,209 16,203 7,033	42,272 41,025 39,502 69,381 43,987	20,354 26,386 15,001 25,019 23,452	10,557 11,738 6,407 28,438 16,092	7,325 6,688 5,902 7,358 12,444	522,799 369,917 359,758 731,546 448,935	115,072 84,587 80,295 173,252 102,643	32 33 34 35 36
37 38	Houston, Texas	394,137 72,041	2,219,726 344,034	1,818,342 297,434	74,348 3,847	32,343 3,611	127,854 17,980	43,551 (1)	55,225 1,938	46,195 6,478	1,261,329 184,526	306,744 39,939	37 3 8
39 40 41	Jacksonville, Florida Jersey City, New Jersey	255,642 157,631 256,486	1,452,532 757,604 1,237,721	1,236,565 649,650 1,113,109	44,587 20,829 19,125	14,758 6,026 9,352	76,897 36,961 54,456	34,890 20,858 16,573	23,789 13,520 10,183	14,922 7,761 3,724	876,058 385,075 684,161	204,700 92,214 146,904	39 40 41
43 44 45	Johnstown, Pennsylvania. Kansas City, Missouri-Kansas. Knoxville, Tennessee. Lancaster, Pennsylvania. Lansing, Michigan.	81,369 368,162 118,288 92,658 95,523	325,660 2,038,007 537,646 433,309 491,128	277,895 1,697,654 466,542 359,129 429,260	6,971 57,224 9,993 12,763 6,553	2,174 24,242 6,436 6,093 7,761	21,055 111,386 25,505 43,168 22,099	(1) 76,706 13,943 (1) 14,293	2,011 30,560 4,917 7,435 4,598	1,281 21,205 2,294 2,910 3,358	157,439 1,163,661 275,423 246,264 261,932	270,449 61,695	42 43 44 45 46
48 49 50	Little Rock-North Little Rock, Arkansas. Los Angeles-Long Beach, California Louisville, Kentucky-Indiana Memphis, Tennessee Miami, Florida	79,470 2,449,566 233,069 186,518 321,707	385,349 15,097,630 1,215,112 871,143 1,652,992	313,938 12,195,664 1,006,213 712,568 1,247,588	8,119 405,296 43,600 19,439 67,712	4,334 295,092 14,339 10,807 47,886	24,860 923,978 71,664 56,056 117,666	11,423 447,729 34,707 38,062 55,747	9,978 436,838 18,321 13,006 66,501	6,422 200,275 11,455 14,323 20,086	190,743 8,655,582 669,271 435,304 853,063	43,901 2,046,910 152,726 101,604 207,192	47 48 49 50 51
53 54 55	Milwaukee, Wisconsin. Minnespolis-St. Paul, Minnesota. Mobile, Alabama. Nashville, Tennessee. New Haven, Connecticut.	433,214 520,344 87,368 122,617 123,078	2,589,443 2,947,121 444,889 629,971 685,670	2,180,319 2,459,791 385,844 496,392 541,851	81,652 99,738 6,567 16,975 36,299	41,568 56,800 5,435 6,853 8,580	122,496 147,805 15,797 42,522 45,511	60,680 77,726 11,791 30,731 14,303	34,139 45,956 7,131 18,897 15,532	32,782 16,867 3,740 6,368 5,778	1,517,304 1,645,163 203,915 341,252 412,666	342,872 381,338 45,598 83,774 97,147	52 53 54 55 56
58 59 60	New Orleans, Louisiana	268,735 4,307,434 641,133 150,859 154,795	1,376,852 25,917,626 4,003,580 718,707 805,221	1,071,644 20,084,171 3,306,819 614,952 645,600	45,798 1,475,851 160,335 16,334 15,513	17,166 439,821 53,247 5,824 13,893	92,465 1,476,344 220,882 30,483 70,865	62,536 1,133,249 99,846 23,036 21,510	27,226 869,376 83,411 5,897 15,060	39,955 65,248 17,943 8,621 12,079	770,353 14,551,173 2,391,906 371,218 429,311	195,682 3,729,528 566,328 83,852	57 58 59 60
63 64 65	Omaha, Nebraska-Iowa. Paterson-Clifton-Passaic, New Jersey Peoria, Illinois. Philadelphia, Pennsylvania-New Jersey Phoenix, Arizona.	155,935 426,413 111,286 1,515,016 195,650	810,907 2,601,359 632,493 8,216,144 1,017,729	661,481 2,178,747 523,067 6,736,127 808,293	18,719 67,940 15,874 333,478 27,782	9,308 29,591 10,400 84,747 19,341	58,525 159,421 49,158 527,421 71,159	33,383 71,253 17,058 254,112 38,492	8,937 50,413 7,555 130,217 44,468	9,507 11,609 4,612 53,500 12,606	453,301 1,532,796 367,423 4,611,826 547,105	101,956 352,019 83,581 1,076,097	62 63 64 65 66
68 69 70	Pittsburgh, Pennsylvania. Portland, Oregon-Washington. Providence, Rhode Island-Massachusetts. Reading, Pennsylvania. Richmond, Virginia.	832,376 279,234 298,837 99,665 155,405	4,634,777 1,536,415 1,394,499 485,635 776,280	3,811,742 1,222,987 1,175,684 404,906 654,712	227,186 36,664 47,980 17,499 32,664	41,162 26,253 17,373 5,497 6,510	280,095 115,426 83,716 36,058 32,047	103,933 64,172 27,583 (1) 22,038	77,438 30,798 18,643 6,010	40,021 13,978 7,135 2,304 8,489	2,724,933 877,239 747,588 281,461 441,634	669,795 201,445 170,005 63,968	67 68 69 70 71
73 74 75 76	Rochester, New York. Sacramento, Califormia. St. Louis, Missouri-Illinois. Salt Lake City, Utah. San Antonio, Texas. otnote at end of table. See text for "Des	219,917 168,312 671,221 119,730 193,724	1,352,015 1,019,971 3,791,453 649,279 896,448	1,120,824 833,673 3,122,587 517,167 720,877	56,576 14,937 148,673 18,327 27,028	18,193 14,208 49,984 10,615 11,651	73,266 59,040 233,614 48,222 57,769	42,223 45,563 93,264 28,913 25,612	17,400 23,262 65,927 9,318 20,000	5,407 11,358 43,796 6,795 20,910	791,956 586,252 2,193,198 331,257 462,673	186,269 132,108 516,610 77,717	72 73 74 75 76

Table 18.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

	100 largest standard metropolitan statistical areas	Number of returns	Adjusted gross income less deficit	Salaries and wages (net)	Dividends (after exclusions)	Interest received	Combined business net profit and loss	Combined partnership net profit and loss	Combined net gain and loss from sales of capital assets	Combined rents and royalties net income and loss	Taxable income	Income tax after credits	
			(Thousand	(Thousand	(Thousand	(Thousand	(Thousand	(Thousand	(Thousand dollars)	. (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	l
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	i
77	San Bernardino-Riverside-Ontario,	249,511	1,297,862	1,077,120	23,526	26,374	71,387	47,183	27,188	9,441	633,836	138,833	77
78 79 80 81	California. San Diego, California San Francisco-Oakland, California San Jose, California Scranton, Pennsylvania	1,014,096 221,515	1,938,115 6,384,584 1,409,616 316,966	1,586,981 4,921,554 1,112,494 255,912	50,258 279,724 38,880 13,880	40,940 111,840 27,116 3,043	102,460 435,325 101,009 26,536	50,144 251,264 54,621 10,665	53,943 197,284 46,325 3,088	21,236 87,400 10,368 1,310	1,078,424 3,892,394 798,930 156,763	246,259 929,231 182,314 34,353	78 79 80 81
82 83 84 85 86	Seattle, Washington	80,722 89,054	2,294,526 408,984 468,859 468,546 812,077	1,862,881 315,565 406,735 366,800 703,920	51,080 10,741 13,675 9,772 19,627	54,926 5,508 3,928 9,716 8,994	150,366 25,924 23,359 36,750 48,100	69,679 21,653 (1) 20,303 8,940	48,723 14,098 5,525 10,049 9,933	23,195 10,623 4,165 6,670 3,865	1,346,173 224,872 278,412 265,008 452,840	306,609 57,357 62,814 59,642 100,285	82 83 84 85 86
87 88 89 90	Stockton, California	106,425 238,267	378,337 1,072,175 563,652 1,085,412 887,350	289,125 924,798 469,211 759,657 743,425	7,945 21,879 13,158 69,484 28,613	10,472 14,676 8,622 34,318 12,268	26,727 64,055 42,283 83,916 51,083	29,421 19,364 17,755 28,537 20,372	8,924 7,554 5,518 53,711 15,604	3,623 3,729 2,958 14,126 5,504	216,301 602,955 303,487 542,718 525,529	48,082 131,741 69,654 125,614 121,208	87 88 89 90 91
92 93 94 95		144,112	573,790 778,490 516,535 4,315,146	442,838 656,795 437,511 3,589,507	29,954 25,157 17,589 127,518	12,216 7,880 6,664 59,063	44,926 37,987 29,099 229,610	17,559 23,857 13,077 92,011	15,454 10,598 5,376 89,603		336,156 425,327 282,002 2,616,386	78,759 100,253 60,503 614,324	92 93 94 95
96	Maryland-Virginia. Wichita, Kansas	109,919	597,541	502,183	8,092	6,759	34,841	16,912	11,080	14,344	316,428	72,014	96
97 98 99 100 101	Wilkes-Barre-Hazleton, Pennsylvania Wilmington, Delaware-New Jersey Worcester, Massachusetts. York, Pennsylvania. Youngstown, Ohio	108,939 89,841	477,110 854,922 520,751 435,769 908,557	407,499 659,095 440,007 367,727 814,305	12,386 111,329 17,330 10,019 9,828	2,295 8,730 9,606 5,879 5,672	29,177 33,269 31,741 28,808 44,503	10,273 9,816 11,741 (1) 16,008	5,446 14,420 6,027 5,479 5,479	4,877	251,479 520,943 275,445 232,416 491,157	54,915 153,127 61,711 51,885 107,519	97 98 99 100 101

See text for "Description of Sample" 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.

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST BYANDARD

METROPOLITAN STATISTICAL FREAS

[Taxable and nontaxable returns]

Footnotes at end of table. See text for "Descripti	\$100,000 under \$1.50,000. \$1.50,000 under \$200,000.	\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$100,000.	\$7,000 under \$5,000. \$7,000 under \$5,000. \$9,000 under \$10,000. \$10,000 under \$15,000.	\$5,000 under \$6,000.	1,000 under \$2,000 2,000 under \$3,000 3,000 under \$5,000 \$,000 under \$5,000	No adjusted gross income.	7)+01	\$200,000 or more	\$1.00,000 under \$1.50,000. \$1.50,000 under \$200,000.	\$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	\$10,000 under \$15,000	\$6,000 under \$7,000 \$7,000 under \$8,000 \$6,000 under \$9,000 \$9,000 under \$10,000	\$5,000 under \$6,000.	thder \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000.	No adjusted gross income.	Trotal		\$150,000 under \$200,000. \$200,000 or more.	\$50,000 under \$100,000.	\$15,000 under \$25,000.	\$9,000 under \$10,000. \$10,000 under \$15,000.	\$5,000 under \$5,000 \$6,000 under \$7,000 \$7,000 under \$8,000	\$3,000 under \$4,000. \$,000 under \$5,000.	thder \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000.	Total		\$150,000 under \$200,000. \$200,000 or more.	\$25,000 under \$50,000. \$25,000 under \$10,000. \$100.000 under \$150,000.	\$10,000 under \$15,000.	\$6,000 under \$9,000. \$9,000 under \$9,000. \$9,000 under \$10,000.	\$5,000 under \$6,000.	\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	No adjusted gross income	Total		on the same of the	Adjusted gross income classes
on of Sample"	(²) 75	(2) 709 139	10,738 10,280 1,902	9,899	11, 696 10, 950 9, 24, 2 7, 373	(2)	92 *60	Ur.	(2)	431 431 1,360	5,959	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	8,020	7,762 7,027 7,660 7,832	(2)	88.786		57.K	1,127	1,867 655	3,119	13,53 12,53 13,53	26, 212	27,834	173,090	Allento	21 %	857 1,233 276	12,788 2,367	56,01 86,01 86,01 86,01	27, 554 26, 238	15,793 16,165 20,607	12,611	184, 139			Number of
and "Explana	(2) 884 3 3/7	13,056 (2) 24,498 8,901	⁽²), 210 (2), 210 (2), 210	¥ 5	6,381 15,028 25,158	(2)	T-11CHEMBER	1,416	(°)	33,9,210 33,604	71, 391	50,441 173	36, 362 73, 432	10,465 19,406 27,481	(2)	1519.867	Bakers:	2,491 6,129	39, 462 17, 356	31,456 14,456	29,133	128, 977 74, 709 92, 375	71, 555	7,084 31,665	-861, 326	wn-Bethlehem-	4, 384 8, 019	19, 321 40, 988 18, 208	149, 184 40, 851	116, 137	151, 216 170, 326	23, 197 27, 845 25, 420 2, 370	(2) 6,536	11, 116, 953	Alk	(7)	Adjusted gross income
tion of Class	⁽²)	1,594 1,394 1,394	23,672 20,350 4,339	19,493	ಕೃತ್ಯವೃಕ್ತ <u>ಹಿಣ್ಣೆಕಿಕ್ಕ</u>	(2)	Teo and	Arthur 7	(²)	2,236 1,010 2,823	12,790	हर्म हर्म हर्म हर्म	16, 845 28, 066	7,973 8,473 12,459 16,772	(2)	170_075	Bakersfield, California	€ 84	2,329 577	16,018 3,466 1,353	7,009	49,831 24,658 21,975	32, 250 47, 350	23,024	280, 851	Easton, Penns	50 51	1,729 2,815 659	5,619 8,138	46,61 46,61 46,61 46,61	53,615 56,189	17, 310 14, 289 22, 089 40, 242	(2) 12,163	327,751	cron, Onio	(Thousand	Exemptions
ifications a	. (2) \$ %	(2),995 19,872 7,671	36,869 45,027 9,500	26, 583	373 8,237 7,161	-	Sec 230	733	9,899 (2) 757	27, 288 27, 288 27, 288	48,608	31,8% 32,8% 34,8% 35,2%	13,669	8, 563 8, 661	- 1	292 540			32, 879 14, 839	11,907 24,504	39, 539 16, 850	63,769 38,733 56,713	30,001 56,262	9,0% 9,0%	484, 165		3,835 6,881	15,566 33,872 15,615	102,758 30,441	69,482 52,875 68,069	74, 495 90,066	5,883 10,219 25,353 39,522	432	648,052	oottara)	(Thousand	Taxable income
d Terms."	(²) 331	(2) 5, 358 6, 628 3, 270	7,432 9,147 1,947	5,412	,,,, 6,6,7,5,7,5,7,5,7,5,7,5,7,5,7,5,7,5,7,5,	- 00	ro ro	439	(2) 26 26 27	968 988 1,19	10, 397	,,,,,,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,711 6.751	31 513 1,135 1,743	20000	67 800		(*) 1, 182 3,440	10,481	12,695 5,746 3,274	3,406	12,914 7,861 11,569	5, 979 11, 284	1,801 1,867	110, 825	Jersey	2, 158 3, 975	3,991 10,606 6,682	22, 170 7, 109	, 7, 0, 7, 80, 7, 10, 7, 80, 7, 10, 7, 10, 10, 10, 10, 10, 10, 10, 10, 10, 10	15,090 18,475	1,177 1,964 7,929	85 -	147, 331	dollars)	(Thousand	Income tax after
	. 106 201	1,786 1,973 1,973	13,591 10,705 5,247 2,887	24,657	20, 181 22, 963 25, 571	(2)	700 51								(2)	7CE CC9		525 525 525 525 525 525 525 525 525 525	2, 181 751	18,683 5,569 1,965	12,041	8,53,5 53,53	42,938 34,073	3,473 40,664	328,993		~	1,040 1,659 172	3,548 510,51	213,8 11,839 11,960 11,960	23,316	15, 246 23, 008 30, 228 30, 723	(2) 24,447	227, 205		returns	Number of
2,000	28. E. S. S. S. S. S. S. S. S. S. S. S. S. S.	22,7,8,6,5 7,8,2,7,8 7,8,2,7,8,8,7,8,8,7,8,8,7,8,8,7,8,8,7,8,8,7,8,8,7,8,8,7,8,8,7,8,8,7,8,8,7,8,8,7,8,8,7,8,8,8,7,8	87, 385 79, 900 44, 288 27, 402	135,814	11,535 34,720 88,807	(2)	Birmi	18, 572	109,932	128, 038 85, 523 173, 996	393,962	223, L59 287, 248 263, 697	350, 376 405, 804	32,641 108,948 167,812 261,780	(2)	13 307 756	Beltin	8,834 4,314 10,382	73,819 49,862	219,874 95,593 43,853	112, 368	188,840 163,936 154,470	148,668	18,201 59,648	11,737,036	Atla	1,638	23,249 54,184 11,229	141,461 56,457	104, 291 100, 231	129, 467	26,908 57,798 105,343 138,963	برير (ع)	11, 197, 483	Albany-Sche	(Thousand	Adjusted gross income
	162	3,4,4,5 18,485 18,485	23, 840 22, 576 10,052 5,860	56,628 51,4,12	19, 145 32, 952 41, 721 47, 510	(2)	ngham, Alaban	92	,, 2E %	12,559 12,559 12,559	69, 228	100,733 80,455 65,057	145, 228	52,601 83,265 97,119 119,586	(2)	7 7 7 7	ore, Maryl	84.8 84.8	4,507 1,732	212,7 865,21 918,86	33, 207 24, 647	70,756 23,954 4,514	76, 556 63, 589	28, 589 42, 391	570,917	Į,		2,440 3,634 376	25, 865 7, 174	27, 554 26, 260 17, 998	49,649	22,534 33,083 37,619 49,152	19,608	370, 294	mectady-Troy,	(Thousand	Exemptions
1,071	10,803	22,392 15,623 57,890	45,611 17,959	42, 356 57, 867	5,768 12,937 30,121		155	16, 355	2,303 2,490 2,003	13,636 27,636 27,636	270,051	163, 191 161, 056	155,068	26,656 26,648 111,876	-	1 dek 100	and	105,8 085,7 908,9	58,405 39,509	147, 690 67, 732 32, 489	70,998	85,550 85,550	53,053 65,266	, 551 136, 61 136, 61 136, 61	929,869		1,303	17, 579 41, 645 9, 027	95, 309 40, 926	58,149 50,338	58,968 83,818	,, ,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1 24	666, 512	Mew York	(Thousand	Taxable income
ļ	5, 574 1, 355	5,187 5,187 4,051 8,110	8,630 9,306 5,795 3,723	11,618 8,510	5,52,1 2,54,7 5,036 8	118,047		9,024	. 6, 298 39, 720	22,256 16,816 26,816	57,678	, , , , , , , , , , , , , , , , , , ,	31, 229	5, 169 25, 177 27, 177	, J. , 000	120		,,344 ,,962	18,017 16,413	. 5,967 2,967	16,017	17,449 16,909 17,389	10,536	*,3 268	215,376		675	4,482 12,420 3,782	20, 247	1,575,57 1,5	17, 814	3,644 457 1,093	93 -	145, 262	dollars)	(Thereand	Income tax

Table 19. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Texable and nontaxable returns]

		xerj	able and nont	axable returi						
	Number of	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
Adjusted gross income classes	returns	(Thousand	(Thousand	(Thousand	(Thousand	returns	(Thousand	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
		dollara) Bosto	n. Massachuse	dollars)	dollars)		dollere) Bridge	eport, Connect		40714127
	962,034	¹ 5,113,522	1,480,314	2,889,983	683,100	145,011	¹ 825,405	253,362	466,592	104,799
Total No adjusted gross income	3,235	³ 11,114	5,384	-	-	(2)	(2)	(2)	-	-
Under \$1,000	105,184	53,253	77,428	2,944	593	10,000	5,501 18,773	7,759 14,084	512 4,494	103 848
\$1,000 under \$2,000	109,765 116,208	163,146 290,272	103,935 134,578	51,505 123,729	10,243 24,251	12,751 15,285	38,216	18,630	16,226	3,235 4,385
\$3,000 under \$4,000 \$4,000 under \$5,000	118,865 111,081	415,970 500,808	156,897 175,692	201,323 251,498	40,385 51,105	13,773 17,749	48,552 80,643	19,931 33,171	22,121 37,584	7,611
\$5,000 under \$6,000	103,828	569,539	198,671	276,677	56,242 59,287	21,121 13,970	117,321 91,029	42,855 32,236	57,302 44,343	11,708 8,963
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	86,899 60,998	560,516 455,380	175,116 133,784	293,735 245,965	50,212	11,330	85,206	21,984	51,390 52,498	10,589 10,821
\$8,000 under \$9,000 \$9,000 under \$10,000	42,067 26,200	354,129 246,757	91,322 55,993	206,418 151,131	42,215 31,569	9,928 6,868	84,905 64,851	19,414 17,342	37,678	7,803
\$10,000 under \$15,000 \$15,000 under \$20,000	46,545 12,220	545,078 209,663	102,076 27,047	353,819 148,445	75,457 34,323	8,479 1,638	98,577 27,577	17,149 3,953	69,167 20,358	14,912 4,716
400 000 umdom 405 000	5,478	123,489	12,068	91,429 262,402	23,321 80,488	695 698	15,254 25,425	1,708 2,013	11,995 20,398	3,007 6,378
\$25,000 under \$50,000	9,870 2,959	341,707 194,278	22,631 6,427	153,847	63,921	212	14,154	497	12,106	5,121
\$100,000 under \$150,000	444 87	53,633 14,811	858 188	41,334 10,660	20,547 5,715	44 10	5,508 1,681	110 19	4,863 1,368	2,552 751
\$150,000 under \$200,000. \$200,000 or more.	101	32,207	219	23,122	13,226	9	2,573	17	2,189	1,296
		But	falo, New Yo	rk	I			Canton, Chio		
Total	461,227	¹ 2,609,915	788,525	1,488,353	346,867	106,695	1579,291	190,448 (²)	326,154	73,071
No adjusted gross income	2,073 38,913	³ 4,399 17,883	3,626 33,950	902	180	(²) 9,528	(²) 4,547	7,965	244	48
Under \$1,000	42,395	63,569 104,124	45,722 52,040	17,694 41,629	3,457 8,140	11,414 8,574	16,616 20,930	12,689 9,638	3,930 8,848	783 1,712
\$2,000 under \$3,000 \$3,000 under \$4,000	41,840 50,372	176,720	70,586	83,223	16,791	9,676 17,568	34,329 79,659	22,011 31,675	10,407 38,130	2,100 7,603
\$4,000 under \$5,000 \$5,000 under \$6,000	57,623 58,131	261,511 319,578	98,157 114,136	129,970 158,595	26,092 32,210	14,847	81,124	28,952	41,432	8,403
\$6,000 under \$7,000\$7,000 under \$8,000	52,998 36,661	342,883 273,002	113,298 87,213	178,349 146,739	36,230 29,875	6,461 7,550	41,484 55,937	15,041 15,713	20,944 33,312	4,183 6,850
\$8,000 under \$9,000	27,817	236,206 140,341	58,376 31,389	144,238 89,694	29,973 18,654	6,944 4,447	58,443 42,397	16,488 11,011	34,232 25,678	6,978 5,286
\$9,000 under \$10,000 \$10,000 under \$15,000	14,932 25,976	301,991	54,428	205,879	43,968	6,496	75,976	13,115	53,562	11,429
\$15,000 under \$20,000. \$20,000 under \$25,000.	4,663 1,948	79,691 42,785	9,952 4,474	57,983 31,615	13,630 8,063	1,201 514	20,698	2,572 1,028	15,962 9,421	3,708 2,389
\$25,000 under \$50,000	2,850 1,753	93,491 113,559	6,290 4,269	72,699 90,973	21,679 37,613	753 102	23,899 6,506	1,539 242	20,038 5,646	6,273 2,370
\$100,000 under \$150,000	234	27,149	518	21,692	10,419	(²)	(²)	(²) 8	(²) 635	(²) 394
\$150,000 under \$200,000. \$200,000 or more.	19 29	3,197 16,634	43 58	2,461 14,018	1,288 8,605	6	676 3,146	ni ni	2,283	1,719
		Charle	ston, West Vi	rginia			Charlo	otte, North Ca	rolina	
Total	81,287	¹ 428,750	148,818	239,180	53,124	90,052	¹ 468,358	160,604	240,961	56,358
No adjusted gross income	(²)	(²)	(²)	-	-	(²)	(2)	(2)	-	-
Under \$1,000	9,553 6,723	4,867 9,722	7,045 9,176	508 2,184	437	8,814 8,990	4,004 13,993	8,336 12,379	270 3,313	
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	10,812 8,661	26,696 30,061	16,368 14,688	8,647 13,561	1,712 2,746	13,544 14,328	32,991 48,801	19,520 26,597	10,858 15,749	3,133
	10,474	47,683	21,068	21,740	4,381	11,728	52,095	25,578 13,348	17,489 15,059	3,530
\$5,000 under \$6,000 \$6,000 under \$7,000	7,628 7,367	42,390 47,112	14,230 18,200	21,640 23,472	4,737	6,465 7,413	35,391 47,632	14,408	24,304	4,890 2,983
\$7,000 under \$8,000\$8,000 under \$9,000	6,155 3,420	45,863 28,706	15,705 7,169	24,830 18,152		3,935 3,270	29,653 27,453	8,823 7,148	14,809 14,625	2,968
\$9,000 under \$10,000	3,073	29,288	8,383 10,927	17,568	3,610 8,755	2,939 5,622	27,572 66,068	11,819	17,590 43,692	3,656 9,499
\$10,000 under \$15,000 \$15,000 under \$20,000	5,000 1,046	58,881 18,465	2,686	13,750	3,234	1,203	21,126 13,898	2,780	14,854 10,070	3,522
\$20,000 under \$25,000. \$25,000 under \$50,000.	l 561	12,415 17,539	1,287 1,449	14,645	4,349	815		2,044	21,130 11,943	6,232
\$50,000 under \$100,000. \$100.000 under \$150.000.	(2)	7,866 (²)	(2)	6,837 (2)	2,940 (²)	(2)	(²)	(²)	(²)	(²)
\$100,000 under \$150,000	} `` 4	1	7	656	1	3	549	13	456 2,660	
	,	Chattano	oga, Tenness	e-Georgia	1		C	hicago, Illin		
Totel	88,901	1419,477	158,600	214,635	51,256	2,391,800	¹ 14,614,659	3,931,438	8,819,104	2,105,200
No adjusted gross income	(²)	(²)	(²)		-	7,556	³ 22,902	N	-	-
Under \$1,000. \$1,000 under \$2,000	11,315 12,931	6,687 19,304	9,226 15,805	665 4,483		226,553 201,164			7,538 81,925	1,497 16,254
\$2,000 under \$3,000 \$3,000 under \$4,000	14,069	37,021	22,219	11,782	2,358	208,664	522,078	260,528	204,639 426,226	39,920
\$4,000 under \$5,000	8,366 8,250		17,307 18,513	13,910	2,791	264,459	1,189,533	403,519	621,236	126,321
\$5,000 under \$6,000 \$6,000 under \$7,000	9,210 8,949		22,783 18,525	20,109 30,287		267,154 228,004	1,468,880	470,597	773,536	163,038
\$7,000 under \$8,000	4,988 4,331		11,377 8,958	20,245	4,077	203,485	1,519,062	435,347	855,764 767,754	175,716 158,494
\$9,000 under \$10,000	921	8,787	2,414	5,390	1,111	101,631	963,351	213,079	608,229	127,169
\$10,000 under \$15,000 \$15,000 under \$20,000	731	12,402	6,807 1,358		2,165	38,366	653,133	84,198		113,519
\$20,000 under \$25,000	536	12,281	1,252 1,332	8,884	2,207	16,047 23,122	355,385 780,065	50,717	636,980	200,256
\$50,000 under \$100,000	143	9,271	298	7,904	3,383	6,994	464,336	15,201	392,958 109,291	1
\$100,000 under \$150,000	12	2,022	92 21 20	1,728	955	341	58,191	722	48,158	26,555
\$200,000 or more	9	3,401	L 20	2,608	1,537	1 403	1. 140,093	1 312	1 120,010	142,617

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD
HETROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Pootnotes at end of table. See text for "Descript.	\$100,000 under \$150,000.	\$25,000 under \$50,000. \$25,000 under \$50,000.	\$10,000 under \$15,000. \$15,000 under \$20,000.	\$6,000 under \$7,000. \$7,000 under \$8,000. \$6,000 under \$9,000.	\$5,000 under \$6,000.	\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$5,000 \$4,000 under \$5,000	No adjusted gross income	Total .		\$1.00, 000 under \$1.50, 000. \$1.50, 000 under \$200, 000.	\$25,000 under \$50,000. \$50,000 under \$100,000.	\$10,000 under \$15,000. \$15,000 under \$20,000.	\$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000.	\$5,000 under \$6,000. \$6,000 under \$7,000.	\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	When \$1,000 under \$2,000	Total		\$150,000 under \$200,000. \$200,000 or more.	\$50,000 under \$100,000	\$15,000 under \$25,000. \$20,000 under \$25,000.	\$6,000 under \$0,000.	\$5,000 under \$6,000.	\$3,000 under \$4,000. \$4,000 under \$5,000.	No adjusted gross income. Under \$1,000 under \$2,000. \$1,000 under \$2,000.	Total		\$150,000 under \$200,000. \$150,000 or more.	\$13,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	\$10,000 under \$15,000.	\$6,000 under \$6,000. \$7,000 under \$6,000. \$7,000 under \$6,000. \$8,000 under \$6,000.	\$4,000 under \$5,000 \$5,000 inder \$6,000	#1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	No adjusted gross income	Total		Adjusted gross income classes
lon of Sample"	19	1,836 3,318 597	23,119	29, 922 26, 867 18, 219 14,009	33.457	28,077 42,001	1,925	30.50	٥	(2) 4	184	6,369 883	5,644 7,923 2,642	12,832	6,350 7,551 9,481	7,020	87,040	Dav	22.8	£	1,831 3,180 1,228 2,083	11,857 6,521	23,751	24,076 29,028	25,278 27,933	236,622		£1 65 64	5,763 2,658 3,210 986	23,728	26,603 18,730	50,159	35,495 37,792 36,647	(2)	381,976		Number of returns
. 11	6,910 3,325	40, 975 112, 243 38, 211	270,477 78,040	195,739 201,789 153,922 133,790	184,638	46,572 70,211 147,664	36,190	1, 626 065	L, Art	(2)	16,033 8,558	77,120 15,202	42,238 66,128 24,848	69,711 79,097	15,562 26,827 43,396	3,730	1511,604	emport-Rock I	3,060 5,158	31,697	173,251 54,402 26,828 67,395	100,549	130,013	84,833 131,226	(2) 13,900 41,728	1,266,140	0	16,780 8,230 25,334	97,638 59,524 108,090 65,187	280,960	272,556 200,815 198,269 157,972	224, 162	17,887 57,369 92,061	(2)	¹ 2,161,194	dollars)	Adjusted gross income
and "Explanation of Classifications and	£27	4,429 7,796 1,341	49,935 10,299	65,202 55,772 39,181 30,672	51,721	5,026 5,026	3,204	F 22 7000	nver, Colorado	(2) 10 &	1, 509 325	13,653	10,011	28, 504 26, 519	8, 822 8, 774 16,068	5,183	155,208	sland-Moline,	277	1,105	31,819 7,186 2,521 4,496	33,385 26,389 13,265	47,195 54,073	34,235 50,923	(2) 21,967 30,863	393,377	Columbus, Ohic	311 104 128	12,485 6,012 7,532 2,144	28,296 49,754	101, 343 63,993 61,388 41,415	79,769	29,308 46,666	(2)	640, 523	dollara) dol Cincinnati. Chio-Kentucky	Exemptions
sifications a	5,695 2,521	30, 353 83,463 30,617	179,757 55,350	95,222 113,266 92,229 81,418	62,378 94,431	12,413 26,766 69,880	1,043,304 - -	-		(2) (43)	8,050 13,059 7,555	53,527 11,939	26,184 37,904 17,499	31,448 40,019	5,498 14,327 21,197	103 -	294,096	Iowa-Illinois	2,557 4,572	26,464	119,217 40,726 21,845 55,984	60,050 38,500	64,843 79,967	40,480 62,915	921 12,213	730,522		14,169 6,784 21,169	73,467 46,115 88,755 54,847	71,321	131,856 108,194 108,368 96,722	114,558	950 15,971 36,768	-	1,259,825	dellers)	Taxable income
;	2,850 1,305	7,584 24,657 12,508	38,242 12,848	19,395 23,038 19,033 16,805	12,617	2,446 5,298 14,018	- 120		7,000	(2) 367	3,247 3,247	11,486 2,917	5,352 7,827 3,757	6, <i>3</i> 76 8.126	1,099 2,776 4,262	् य	66,058	İ	İ	361,11	25,512 9,449 5,567 17,704	12,451 12,315 7,991	13,198 16,253	8,135 12,494	2,443	169,696		7,185 3,689 11,777	17,249 11,845 27,730 23,239	41.363	26,665 21,598 22,089 19,903	23,277	19 <u>.</u> 3,126 7,287		298.011	dollars)	Income tax after credits
-	(2) 9	429 923 228	5,252 1,452	10,236 7,867 4,800 4,209	9,931	9,659 10,919 10,955	%, 818		1	325	1,146 2,074 394	18,926 2,946	18,360 15,063 10,188	22,219 25,696	20,919 20,919 27,111	23,480	228,902		55 57	1,154	22,804 6,113 3,257 3,538	21, 837 16, 541 13, 565	33,235 31,968	45,657 41,034 46,193	1,896 33,925 35,591	358,542		90 68 90 88	9,099 3,945 6,405 1,238	26,089 49.636	79,769 72,309 57,416 37,403	80,069	59,235 59,466 53,593	(2)	654.066		Number of returns
1,741	1,584	9,770 32,212 15,552	62,290 25,007	58,874 40,341 40,321	44,427	7,7% 15,199 27,640 28,094	533,381		Deg	5,153 3,610	25,741	221, 266 50, 807	137, 595 128, 206 96, 382	122,576	52,715 64,393 123,514	(2) (2)	11,345,551		14,425 9,405 23,350	76,233	268,071 105,443 72,781 118,933	162, 965 140, 099 128, 289	183,055 208,230	113,321 144,888 207,827	³ 9, 828 16,433 52,638	12,036,558		27,182 11,565 34,905	156,275 87,475 213,244 82,238	247,822 579.576	437,408 470,533 429,840 315,778	360,675	31,243 88,158 135,963	(2)	13.904.418	dollars)	Adjusted gross income
4	(2)	1,030 2,194 538	10,783 3,305	23,125 15,703 10,134 7,972	17,396	10,462 10,808 13,652 9,979	159,968		Moines, Iowa	£ 5	2,663 5,022 845	39,542 6,257	41, 300 30, 267 24, 634	40,991 50.357	20,892 26,197 31,590 47,802	19,330	389,489	Dayton, Onio	258 135 135	2,512	48,169 12,554 7,233 8,666	47,624 36,380 27,630	69, 301 66, 713	72,353 71,524 79,811	2,427 28,695 41,000	623,120	Dallas, Texas	530 185	20,165 8,582 14,611 2,683	57,112 103.849	151,196 155,186 123,362 87,568	132,338	46,940 66,082 65,768	(2)	1.120.191	dollars)	Exemptions
1,4/6	(2) 1,201	7,666 26,082 13,354	42,255 18,522	25,264	19,386	4,424 11,309 13,856	294,948		7,850	4,557 3,130	20, 357 57, 364 22,438	153,809 38,885	78,525 82,192 59,092	66,180	9,461 19,671 27,998 60,369	, 650 -	807,361		11,792 7,829 19,717	66,098	182,960 80,292 56,836 97,638	93,218 84,274 80,521	87,156 109,991	33,191 56,539 97,226	662 11,124	1,177,064		19,555 9,337 25,935	116,214 66,873 176,846 67,970	398, 389	219,404 246,113 241,352 184,190	176,697	2,262 23,215 54,908	-	- 1	dollara)	Taxable income
731	(²) 609	5,821 5,821	9,086 4,322	5,261 5,203 5,555 5,241	3,938	2,250 2,250 84 86 86 86 86	68,612		3,Ш3	2,420 1,809	5,256 17,901 9,697	32,996 9,242	17,000	13,486	1,891 3,766 5,718 12,257	. 128	186,177		17,000 11,000 1,111 2,977	28,951	39,158 19,105 14,603	18,948 17,361 16,596	17,541 22,251	6,465 11,363 19,474	133 2,202	285,719		9,964 5,176 15,899	27,341 17,327 54,603 28,743	32,905	44,557 50,227 49,676 37,895	35, 597	4,588 10,520	-	410 665	dellars)	Income tax after credits

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

		[Ta3	cable and non	taxable retur	nsj					
Adjusted many discord alleges	Number of	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
Adjusted gross income classes	returns	(Thousand	(Thousand	(Thousand dollars)	(Thousand dollars)	returns	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollers)
		doilars) De	troit, Michia		doriare)	Di	luth-Superior			
Total	1,287,312	¹ 7,693,736	2,276,023	4,491,075	1,037,292	92,388	¹ 432,675	153,702	227,519	49,314
No adjusted gross income	6,437	³ 26,588	9,658	-	-	(²)	(2)	(²)	-	-
Under \$1,000	116,331 117,994	58,503 173,191	101,969 135,976	3,166 42,525	634 8 , 453	9,639 11,947	4,486 18,460	7,849 11,103	377 6 , 948	76 1,364
\$2,000 under \$3,000\$3,000 under \$4,000	105,608 102,728	268,209 362,980	154,534 153,174	92,172 159,528	18,225 31,944	12,766 10,099	33,011 34,567	16,917 15,819	12,473 14,499	2,315 2,906
\$4,000 under \$5,000	149,510	678,152	257,396	328,482	66,836	9,696	43,342	18,616	18,937	3,845
\$5,000 under \$6,000 \$6,000 under \$7,000	156,899 127,489	860,578 826,684	306,524 273,851	426,870 431,590	86,943 87,806	10,550 12,114	57,903 77,512	22,123 27,761	28,283 38,692	5,841 7,814
\$7,000 under \$8,000 \$8,000 under \$9,000	115,830 79,689	865,572 676,267	252,868 176,540	485,765 404,229	99,495 83,435	5,712 2,042	43,131 17,205	12,565 4,177	25,177 10,147	5,123 2,068
\$9,000 under \$10,000 \$10,000 under \$15,000	57,971 111,877	547,995 1,313,175	123,250 242,617	346,687 902,913	71,931 193,612	2,356 2,993	22,283 35,538	5,679 6,024	12,833 24,768	2,556 5,408
\$15,000 under \$20,000\$20,000 under \$25,000	19,292	326,897 151,140	42,603 14,507	243,807 119,218	56,868 30,983	806 370	13,786 8,270	1,624 821	10,432 5,841	2,403 1,413
\$25,000 under \$50,000\$50,000 under \$100,000	6,782 9,959 2,412	333,380 159,064	24,119 5,392	272,879 135,328	84,976 57,868	509 74	16,094 4,693	1,243	11,807 3,844	3,382 1,574
\$100,000 under \$150,000	275	33,115	584	27,333	14,061	(²)	(²)	(²)	(²)	(²)
\$150,000 under \$200,000 \$200,000 or more	97 132	16,506 68,916	203 258	13,760 54,823	7,766 35,456	3 6	503 1,950	6 13	374 1,669	186 877
		Erie	, Pennsylvan	ia			F.	lint, Michiga	n	,
Total	88,018	¹ 413,319	153,231	217,821	50 , 573	115,795	¹ 629,541	212,426	343,641	80,392
No adjusted gross income	(²)	(²)	(²)	-	_	(²)	(2)	(2)	-	-
Under \$1,000 \$1,000 under \$2,000	10,749 10,609	4,380 16,687	8,565 13,758	128 3,900	24 777	10,578 11,455	5,429 17,278	9,519 16,430	204 3,780	751
\$2,000 under \$3,000	11,204 10,725	28,270 38,548	14,561 18,785	11,383 14,643	2,234 2,842	9,317 8,810	23,850 31,107	13,045 14,087	8,167 12,013	1,617 2,392
\$4,000 under \$5,000	11,921 10,089	53,330 55,177	23,028 25,014	24,156 22,946	4,883 4,616	18,191 16,457	81,678 91,620	36,515 34,412	32,009 45,645	6,478 9,290
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000.	7,513 4,529	47,970 34,372	15,258 10,267	26,347 19,033	5,332 3,845	14,591 6,204	94,503 46,092	34,072 12,039	47,261 27,385	9,558 5,563
\$8,000 under \$9,000. \$9,000 under \$10,000.	3,699 (²)	31,775 (²)	8,534 (²)	18,161 (²)	3,711 (²)	4,636 5,745	39,610 54,178	9,657 12,058	24,932 34,733	5,165 7,209
\$10,000 under \$15,000	2,780	32,397	6,079	22,278	4,766	7,677	88,624	16,286	61,094	13,025
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000.	(²) 643	10,894 (²)	(2)	7,930 (²)	1,888 (²)	852 } (²)	14,184 (²)	1,577 (²)	11,232 (²)	2,606 (²)
\$25,000 under \$50,000 \$50,000 under \$100,000	440 206	15,548 12,878	958 533	13,283 11,197	4,253 4,682	101	6,777	265	5,866	2,515
\$100,000 under \$150,000	41	4,672	64	4,077	2,115	(²) (8	(²) 1,411	(²) 17	(²) 1,082	(²) 625
\$150,000 under \$200,000 \$200,000 or more	} 7	1,439	15	1,305	793	{ 20	12,202	37	9,503	7,402
		For	t Worth, Tex	ав 		,	Fre	eno, Californ	ia 	
Total	189,341	1991,387	333,211	546,374	127,105	106,102	1469,954 (2)	183,614 (2)	283,949	65,615
No adjusted gross income	1,263 20,551	³ 2,628 9,884	2,273 16,110	605	120	(²) 14,141	7,665	12,716	377	75
\$1,000 under \$2,000	15,625 25,064	23,402 63,584	20,273 39,497	4,480 18,790	864 3,712	13,638 13,430	19,490 33,129	16,623 19,421	3,833 9,484	749 1,872
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	23,029 25,210	79,508 114,286	36,449 49,289	32,631 47,805	6,557 9,628	9,785 13,857	34,037 61,400	18,603 26,180	10,840 25,706	2,193 5,122
\$5,000 under \$6,000	19,622	107,363	44,335	49,257	9,954	8,765	48,478	19,689	20,253	4,096 4,788
\$6,000 under \$7,000 \$7,000 under \$8,000	18,940 8,467	121,404 63,551	41,606 19,536	61,973 35,214	12,540 7,149	6,822 7,391	44,733 55,446	14,119 17,423	23,639 30,230	6,162
\$8,000 under \$9,000. \$9,000 under \$10,000.	8,420 6,112	70,921 57,991	15,980 11,750	43,331 38,114	8,817 7,918	5,338 2,571	45,311 24,297	12,851 4,390	26,119 17,068	5,383 3,545
\$10,000 under \$15,000 \$15,000 under \$20,000	11,966 2,646	141,318 45,449	25,144 5,311	98,768 35,308	21,336 8,458	5,568 1,478	66,505 25,190	11,725 3,071	45,808 19,198	9,869 4,497
\$20,000 under \$25,000\$25,000 under \$50,000	941 972	20,677 32,888	2,196 2,252	16,575 27,142	4,546 8,496	850 821	19,218 27,585	1,864 1,829	15,832 23,223	4,203 7,579
\$50,000 under \$100,000	438 39	29,709	1,063	25,769	11,121	174 (²)	10,985 (2)	(2)	9,506 (2)	4,053 (²)
\$100,000 under \$150,000 \$150,000 under \$200,000	20 16	4,482 3,463	72 40 35	4,027 3,054 3,531	2,039 1,766	} (-)	980	3	876	424
\$200,000 or more	10	4,135 Gary-Hammond	i-East Chicago	1	2,084	,	Grand	Rapids, Mich	lgan	
Motol .	169,100	1947,310		522,799	115,072	120,984	¹660,590	210,956	369,917	84,587
Total No adjusted gross income	(2)	(2)	329,204 (²)	J223 199	-	(2)	(2)	(2)	-	
Under \$1,000\$1,000 under \$2,000	15,158 10,784	8,523 15,872	13,819 14,287	435 3,762	87 754	11,138 10,381	4,745 15,154	9,538 10,885	263 4,358	53 872
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	11,915	30,004 60,030	18,542	9,912 25,766	1,931 5,200	13,161 11,662	33,600 40,819	16,894 17,715	13,804 16,131	2,634 3,261
	23,789	105,869	28,227 53,157	41,558	8,383	14,468	64,519	27,314	26,611	5,417
\$5,000 under \$6,000 \$6,000 under \$7,000	27,657 18,569	151,095 120,978	62,810 40,857	70,678 64,090	14,281 12,999	16,543 11,930	90,171 76,677	32,760 26,248	44,275 38,757	8,887 7,800
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	17,455 6,710	130,053 56,765	40,126 14,819	73,240 35,105	14,920 7,262	9,389 8,462	69,521 71,615	20,868 16,406	38,206 46,630	7,781 9,535
	5,381 11,526	51,004 136,651	10,559 24,823	34,978 96,374	7,461 20,752	3,196 6,188	30,517 72,235	7,406	18,802 47,850	3,843 10,164
\$10,000 under \$15,000	1,292	22,079 9,354	3,201 693	16,282	3,743	1,590 785	27,303	4,418 1,802	19,558 13,255	4,575
\$20,000 under \$25,000	1,091 134	37,292 8,405	2,455 326	7,590 32,009 7,462	2,037 10,110 3 175	785 783 210	17,170 24,979 14,062	1,676 1,676 477	20,994	3,291 6,754 5,228
\$100,000 under \$150,000	(²)	(1)	(²)	7,462 (2)	3,175 (²)	54	14,062	155	12,067 6,354	5,228 3,466
\$150,000 under \$200,000. \$200,000 or more	} 9	2,689	21	2,453	1,420	{ 7 5	1,135 1,133	13 7	1,042 960	546 480
										

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

		[Ta:	xable and non	taxable retur	na j					
Adjusted gross income classes	Number of returns	Adjusted gross income	Exemptions	Taxable income	[ncome tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
	10001111	(Thousand dollars)	(Thousand dollars)	(Thousand deliars)	(Thousand dollars)	1000010	(Thousand dollars)	(Thousand doilers)	(Thousand dollers)	(Thousand dellars)
		Harrist	ourg, Pennsylv	/ania			Harti	ford, Connect	icut	
Total	127,946	¹ 636,534	206,006	359,758	80, 295	203,201	¹ 1,208,656	325,506	731,546	173,252
No adjusted gross income	(²)	(2)	(2)	-	_	(²)	(2)	(2)	-	-
Under \$1,000	14,514	7,857	12,146	287	58	20,368	9,168	16,814	289	58
\$1,000 under \$2,000 \$2,000 under \$3,000	13,670 14,722	19,394 37,521	14,093 19,729	5,697 13,811	1,129 2,757	19,973 19,601	29,910 48,402	18,403 20,280	9,004 22,860	1,757 4,456
\$3,000 under \$4,000 \$4,000 under \$5,000	15,261 13,360	52,708 60,236	25,718 23,187	22,340 28,876	4,5 1 3 5,867	18,657 23,554	65,973 106,244	26,935 29,656	30,684 62,322	6,080 12,512
\$5,000 under \$6,000	16,704	92,740	31,461	49,739	10,026	20,768	112,926	40,855	56,910	11,604
\$6,000 under \$7,000	12,557 11,992	81,540 89,697	24,611 25,108	44,845 52,502	9,076 10,759	19,356 13,703	126,491 102,818	37,921 29,444	68,020 59,636	13,816 12,166
\$8,000 under \$9,000. \$9,000 under \$10,000.	3,759 3,557	31,534 33,511	6,716 7,465	20,011 21,434	4,090 4,453	16,307 8,472	139,111 80,102	37,218 19,342	79,946 49,320	16,532 10,166
\$10,000 under \$15,000	5,073	58,873	9,983	41,711	8,964	14,075	165,170	31,042	112,048	24,049
\$15,000 under \$20,000	1,209 (²)	20,528 (²)	2,470 (²)	15,593 (²)	3,648 (²)	2,885 1,813	49,089 39,921	6,071 4,164	37,057 30,791	8,590 7,835
\$25,000 under \$50,000. \$50,000 under \$100,000.	935 131	32,017 8,501	1,990 273	27,424 7,138	9,117 2,997	2,165 537	71,964 35,214	4,798 1,292	59,557 29,876	18,673 12,557
\$100,000 under \$150,000.	(²)	(2)	(²)	(²)	(2)	108	13,973	257	12,392	6,256
\$150,000 under \$200,000. \$200,000 or more.	5 3	819 1,235	11 4	734 1,006	435 483	18 25	3,170 9,470	34 52	2,791 8,043	1,538 4,607
		Hor	nolulu, Hawaii				Hou	ston, Texas		
Total	149,770	¹ 784 , 018	249,019	448,935	102,643	394,137	12,219,726	708,933	1,261,329	306,744
No adjusted gross income	(²)	(²)	(²)	-	-	2,271	³ 21,875	4,856	-	-
Under \$1,000. \$1,000 under \$2,000.	16,261 18,843	8,9 1 0 28,202	11,065 18,908	691 1 0,183	139 1,960	41,249 42,257	21,318 63,688	34,004 51,769	1,082 13,641	217 2,772
\$2,000 under \$3,000. \$3,000 under \$4,000.	19,534 19,431	50,244 68,028	24,110 34,481	23,311 26,051	4,591 5,009	41,188 42,910	104,231 150,013	65,456 79,580	31,399 54,265	6,224 10,923
\$4,000 under \$5,000	12,687	56,762	16,665	33,667	6,793	43,531	194,515	83,249	84,225	16,901
\$5,000 under \$6,000 \$6,000 under \$7,000	14,998 10,954	82,225 71,015	35,636 25,046	36,190 37,652	7,335 701,701	40,013 34,586	218,987 223,042	84,940 77,267	103,272 109,882	20,883 22,301
\$7,000 under \$8,000	10,410 7,136	77,963 60,783	24,680 13,146	42,750 39,070	8,839 8,138	30,270 22,838	225,785 193,076	66,124 50,594	125,357 115,335	25,319 23,640
\$9,000 under \$10,000	5,279	49,668	12,231	31,002	6,395	11,731	111,613	23,247	69,993	14,620
\$10,000 under \$15,000. \$15,000 under \$20,000.	9,518 1,815	112,571 30,870	21,706 4,517	75,949 21,759	16,301 5,028	28,004 5,751	330,310 97,835	58,230 12,470	229,036 74,120	49,446 17,706
\$20,000 under \$25,000. \$25,000 under \$50,000.	740 1,243	16,640 39,377	1,373 3,062	12,887 31,656	3,441 9,605	2,688 3,386	59,831 110,429	6,326 7,432	46,376 90,508	12,110 28,361
\$50,000 under \$100,000	314	20,336	791	16,812	6,900	1,129	72,370	2,649	61,398	25,972
\$100,000 under \$150,000. \$150,000 under \$200,000.	47 9	5,484 1,562	97 20	3,548 1,326	1,563 659.	206 45	24,911 7,692	477 91	20,431 6,450	10,404 3,560
\$150,000 under \$200,000	15	5,101	28	4,431	2,246	84	31,955	172	24,559	15,385
	Hunt	ington-Ashland	, west Virgin	nia-Kentucky-O	hi o		i .	apolis, India	una	
Total	72,041	344,034	123,403	184,526	39,939	255,642	11,452,532	425,501	876,058	204,700
No adjusted gross income	8,901	4,869	8,289	184	38	(²) 29,893	(²) 15,331	(²) 26,530	865	172
\$1,000 under \$2,000. \$2,000 under \$3,000.	8,433 9,808	13,452 24,355	10,748 12,857	3,388 9,036	629 1,808	20,893 21,730	32,197 54,262	23,726 24,125	9,095 23,966	1,749 4,830
\$3,000 under \$4,000	8,951	31,019	16,867	10,901	2,047	29,149	101,526	46, 706	44,572	8,823
\$4,000 under \$5,000 \$5,000 under \$6,000.	6,244 5,666	27,708 21,017	10,277 12,413	13,289 15,027	2,713 3,041	28,070 28,836	125,555 157,492	41,223 62,911	69,081 75,029	14,105 15,242
\$5,000 under \$6,000	9,888 3,667	64,524 27,492	20,538 9,395	35,579 14,018	7,226 2,825	24,034 17,846	154,391 133,823	51,046 35,356	84,549	17,134 16,493
\$8,000 under \$9,000. \$9,000 under \$10,000.	4,181	35,609	7,340	24,392	5,115	15,535	131,462	34,096	81,044 81,272	16,806
\$10,000 under \$15,000.	(²) 3 , 057	(²) 35 , 831	(²) 6,814	(²) 24,686	(²) 5,288	13,001 17,829	123,209 210,134	25,190 36,662	81,348 148,945	16,889 32,032
\$15,000 under \$20,000. \$20,000 under \$25,000.	551	9,195	1,309	6,973	1,616	3,499 (1,123	59,551 25,101	7,601 2,225	44,826 19,105	10,552 4,838
\$25,000 under \$50,000. \$50,000 under \$100,000.	} (2)	(2) 4,143	(²) 158	(²) 3,570	(2)	2,146	71,209	4,599	59,482	18,838
\$100,000 under \$150,000	(2)	(2)	(2)	(2)	1,505 (²)	81	32,976 9,942	1,162 188	27,859 8,656	11,556 4,598
\$150,000 under \$200,000. \$200,000 or more.	} 5	1,030	11	779	372	{ 24 35	4,122 16,273	52 74	3,560 12,804	1,956 8,087
		Jacks	onville, Flor	ida				City, New Je		
Total	157,631	1757 , 604	277,762	385,075	92,214	256,486	¹ 1,237,721	388,616	684,161	146,904
No adjusted gross income	(2)	(2)	(2)	-	-	(²)	(²)	(²)	-	_
Under \$1,000. \$1,000 under \$2,000.	16,033 23,903	7,104 36,143	13,578 26,860	165 7,118	34 1,412	22,240 25,260	13,948 36,610	19,667 23,088	923 10,827	185 2,132
\$2,000 under \$3,000. \$3,000 under \$4,000.	18,239 21,665	46,204 75,861	29,519 39,036	12,196 26,257	2,220 5,281	26,499 37,434	65,619 133,177	29,273 49,224	27,920 63,774	5,367 12,817
\$4,000 under \$5,000	17,449	78,832	34,843	31,247	6,327	40,111	180,947	61,552	93,755	19,085
\$5,000 under \$6,000. \$6,000 under \$7,000.	13,962 15,213	76,463 97,850	26,332 35,627	36,839 43,639	7,474 8,843	31,646 28,625	173,612 185,753	59,303 57,63 1	88,213 100,574	18,121 20,597
\$7,000 under \$8,000. \$8,000 under \$9,000.	11,496 5,912	86,512 50,543	29,396 13,664	44,481 29,260	8,969 5,983	14,236 10,998	106,511 93,016	28,834 21,251	62,909 59,591	12,890 12,460
\$9,000 under \$10,000	3,731	35,157	8,006	21,805	4,574	7,180	68,195	15,073	42,951	8,882
\$10,000 under \$15,000. \$15,000 under \$20,000.	6 ,1 98 99 7	71,018 17,599	12,356 2,123	49,150 13,740	10,479 3,317	9,166 1,344	104,641 23,212	17,292 2,574	73,898 16,627	15,974 3,897
\$20,000 under \$25,000. \$25,000 under \$50,000.	852 848	18,846 30,047	2,179 1,951	14,185 25,209	3,567 8,101	543 804	11,997 26,496	1,120 2,064	8,459 21,951	2,110 6, 6 93
\$50,000 under \$100,000	262	16,599	638	14,017	5,923	120	7,699	247	6,424	2,781
\$100,000 under \$153,000. \$150,000 under \$200,000.	42 12	5,121 2,061	91 25	4,287 1,625	2 ,1 58 848	(²) 6	(²) 987	(²) 10	(²) 835	(²)
\$200,000 or more	16	13,397	33	9,855	6,704	8	3,836	i ii	2,757	1,484

Table 19. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

\$8,000 under \$9,000. \$8,000 under \$10,000. \$3,440 \$29,140 \$6,286 \$18,022 \$3,724 \$4,138 \$34,765 \$9,097 \$21,888 \$4,567 \$9,000 under \$10,000. \$2,734 \$25,973 \$5,971 \$16,384 \$3,384 \$3,100 \$29,374 \$6,351 \$19,825 \$4,139 \$11,000 under \$20,000. \$1,922 \$22,642 \$4,291 \$24,419 \$5,646 \$96 \$15,955 \$2,114 \$11,956 \$2,887 \$20,000 under \$25,000. \$33 \$8,259 \$36 \$6,606 \$1,658 \$532 \$11,736 \$1,274 \$9,137 \$2,286 \$25,000 under \$50,000. \$129 \$8,490 \$293 \$7,238 \$3,053 \$112 \$6,971 \$281 \$6,244 \$2,644 \$100,000 under \$150,000. \$20,000 under \$150,000. \$20,000 under \$150,000. \$20,000 under \$150,000. \$20,000 under \$150,000. \$20,000 under \$150,000. \$20,000 under \$150,000. \$20,000 under \$200,000. \$20,000			[Iax	able and nont	axante lecur	1 01.					
Property Property	Adducted many descent allogers			Exemptions		after			Exemptions		after
Bit	Adjusted gross income crasses	returns					returns				
Section 17			Johnst	town, Pennsylv	ania			Kansas	City, Missour	i-Kansas	
Section 17	m-1-1	g1 369	1325 660	140.885	157.439	35,459	368.162	12,038,007	618,282	1,163,661	270,449
The stand 10.00						-		³ 5,402		-	-
## According \$4,000. 10,000 under \$4,000.	Under \$1,000		5,565	8,816			37,981		31,784		
\$\frac{50,00}{50,00}\$ = \$\frac{100,00}{100,00}\$ = \$\frac{1}{100,00}\$ = \$\frac{1}{100,000}\$ =	\$1,000 under \$2,000						39,310 34,940				5,611
\$ 1,000 under \$1,000.	\$3,000 under \$4,000	13,013	45,652	23,256	17,564	3,548	36,123	128,042	56,820		
\$ 2,000 under \$1,000. \$ 3,000 1,000	1,3			l l	-						
\$ 1,000 and \$ 2,000. \$ 2,000 \$ 1,000 \$ 2,000 \$ 1,000 \$	\$6,000 under \$7,000	2,814	18,236	6,011	9,472	1,900	38,099	247,339	76,872		26,777
\$\$\frac{1}{100}\$	\$7,000 under \$8,000 \$8,000 under \$9,000	,	: 1				26,232 (18,923	194,622		96,964	19,913
	\$9,000 under \$10,000	3,364	28,940	7,228	18,144	2,811		1			1 '
20,000 under \$15,000 13,000 3,460 10,007 2,460 3,146 45,120 4,908 3,146 10,005 10,000	\$10,000 under \$15,000	1,494	18,206	3,064	13,097	2,842					
10,000 under \$10,000. 1175	\$20,000 under \$25,000	61.4	13,080	1,481	10,475	2,689	2,146	48,150	4,524		10,165
100,000 under \$130,000. 177 12,465 300 10,467 5,178 11,170 300 9,726 4,526 12,000 under \$10,000 under \$130,000 under \$1,000 11,170 11,170 11,170 10,170 5,268 11,170	\$25.000 under \$50.000)				,					
10,000 under \$20,000. 10,000 10,0	\$100,000 under \$150,000	175	12,465	300	10,947	5,074					
Total 1, 16,288 3297,040 200,965 277,427 61,699 39,505 323,399 125,799 265,296 323,209 100,000 265,000 277,427	\$150,000 under \$200,000	, .	_	-	_	_		4,145 11,767			6,005
Totals			Kno:	xville, Tenne	ssee	L			aster, Pennsyl		
1.			Γ			61 (07	00 450				55 260
March Marc					275,423	61,695				240,264	33,200
80,000 under \$1,000. 15,000 15,000					=======================================	10#				564	1113
\$ 5,000 unter \$1,000. \$ 1,000 unter \$1,000.	\$1.000 under \$2.000	15,901	23,086	18,590	4,632	925	10,818	16,425	12,804	4,110	782
\$\frac{6}{0.00}\$ under \$\frac{5}{0.00}\$ \text{if } \text{if } \text{if } \text{if } \text{if } \text{if } \text{if } \text{if } \text{if } \text{if } \text{if } \text{if } \text{if } \text{if } \text{if } \text{if } \text{if } \text{if } \text{if } \text{if } \qq\q \text{if } \text{if } \text{if }	\$2,000 under \$3,000										
\$\$\frac{6}{5}\text{00}\$\$ under \$\frac{7}{5}\text{00}\$\$ under \$\fra	\$4,000 under \$5,000							52,700	23,218	23,462	1
## 1,000 under \$4,000. 3,400 22,140 5,060 1,000 2,0	\$5,000 under \$6,000										
\$\frac{9},000 under \$10,000. \$\frac{2}{1},734 \frac{2}{2},773 \frac{1}{2},777 \frac{1}{2},577 \frac{1}{2},577 \frac{1}{2},584 \frac{1}{2},384 \frac{1}{2},368 \frac{1}{2},502 \frac{1}{2},525 \frac{1}{2},52	\$7,000 under \$8,000	5,212		11,461	21,142	4,277	5,049	37,793	9,267	23,706	4,752
\$10,000 under \$15,000. \$1,002	\$8,000 under \$9,000				18,022 16,384	3,724 3,384	4,138 3,100				4,139
\$25,000 under \$25,000	\$10,000 under \$15,000	_	51,342	9,391		7,577	3,688	43,892	8,237		6,518
\$\$ 22,000 under \$50,000. \$\$ 129 \$\$ 6,400 \$\$ 230 \$\$ 7,288 \$\$ 1,097 \$\$ 12,126 \$\$ 14,871 \$\$ 4,782 \$\$ 300,000 under \$130,000. \$\$ 130,000 under \$130,000. \$\$ 1 20 \$\$ 1,000 \$\$\$ 1,000 \$\$\$ 1,000 \$\$\$ 1,000 \$\$\$ 1,000 \$	\$15,000 under \$20,000	1,922	32,642			5,646 1,658	926 532				2,286
\$\frac{1}{2}\$\frac	\$25,000 under \$50,000	659	22,309	1,687	18,151	5,592	532	17,981	1,266	14,871	4,785
Section Sect		_		_	-		1 .	1	1		
Total. 19.5.22 1.09, 1.28 17.2.25 261, 92 581, 93 79, 470 1.385, 304 1.42, 025 1.90, 743 4.3, 000 19.5.22 1.09, 1.28 1.2.25 261, 92 581, 93 79, 470 1.385, 304 1.42, 025 1.90, 743 4.3, 000 19.5.22 1.09, 1.09 1.09 1.09 1.09 1.09 1.00 1.00 1.00 19.5.22 1.09, 1.00 1.09 1.09 1.00 1.00 1.00 1.00 1.00 19.5.23 1.09, 1.00 1.09 1.09 1.09 1.00 1.00 1.00 1.00 1.00 19.5.20 1.09, 1.00 1.00 1.00 1.00 1.00 1.00 1.00 19.5.20 1.09, 1.00 1.00 1.00 1.00 1.00 1.00 1.00 19.5.20 1.09 1.00 1.00 1.00 1.00 1.00 1.00 19.5.20 1.09 1.00 1.00 1.00 1.00 1.00 1.00 19.5.20 1.09 1.00 1.00 1.00 1.00 1.00 1.00 19.5.20 1.09 1.00 1.00 1.00 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 1.00 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 19.5.20 1.00 1.00 1.00 19.5.20 1.00	\$150,000 under \$200,000	6	1,022		943	482	[1	1	1	1
Total	\$200,000 or more	3	·	4		352	<u>'</u>				<u> </u>
No adjusted gross income. (2) (2) (3) (3) — Indier \$1,000			La	nsing, Michig	an	<u> </u>		LITTIE ROCK-	T TTOTE	MOCK, ALAGISA	T
The control of the	Total	95,523	¹ 491,128	172,255	261,932	58,193				190,743	43,901
\$\frac{1}{2},000 under \$\frac{12}{2},000. \$\frac{1}{3},000. \$\frac	• •		1		-	-	1	1		-	-
\$\frac{92,000 under \$\frac{3},000.\$ \qquad \qquad \qquad \qquad \qquad \qquad \qquad \qquad \qqqqqq	Under \$1,000										645
\$4,000 under \$5,000.	\$2,000 under \$3,000	8,645	21,584	13,339	7,221	1,426	10,695	26,282	17,754		
\$5,000 under \$5,000 11,778	\$3,000 under \$4,000\$4,000 under \$5,000					5,478	11,395				
\$7,000 under \$8,000\$ \$1,000 under \$9,000\$ \$1,000 under \$10,000\$ \$2,266 21,474 4,863 13,496 2,787 3,597 33,799 7,724 20,864 4,501 14,000 under \$10,000\$ \$2,266 21,474 4,863 13,496 2,787 3,597 33,799 7,724 20,864 4,501 14,000 under \$10,000\$ \$10,000 under \$10,000\$ \$1,000 19,096 2,413 14,448 3,413 625 10,941 1,163 7,911 1,840 1,200 under \$20,000\$ \$11,000 19,096 2,413 14,448 3,413 625 10,941 1,163 7,911 1,840 1,250 under \$20,000\$ \$11,000 under \$20,000\$ \$11,000 19,096 2,413 14,448 3,413 625 10,941 1,163 7,911 1,840 1,250 under \$20,000\$ \$11,000 under \$20,000\$ \$11,000 19,096 2,413 14,448 3,413 625 10,941 1,163 7,911 1,840 1,250 under \$20,000\$ \$11,000 under \$20,000\$ \$11,000 under \$20,000\$ \$11,000 under \$20,000\$ \$10,000 under \$20,000\$ \$10,000 under \$20,000\$ \$10,000 under \$20,000\$ \$10,000 under \$3,000\$ \$10,000 under \$20,000\$ \$10,000 under \$10,000\$ \$10,000	\$5,000 under \$6,000				27,028						
\$\$,000 under \$10,000. \$\$,266	\$6,000 under \$7,000 \$7,000 under \$8,000						4,151	31,058	9,326	16,229	3,258
\$10,000 under \$15,000.	\$8,000 under \$9,000										3,173 4,301
\$\frac{\text{15},000}{\text{top}}\$\text{col}{\text{col}}\$\frac{\text{25},000}{\text{col}}\$\text{col}{\text{col}}\$\frac{\text{25}}{\text{col}}\$\text{col}{\text{col}}\$\text{col}{\text{col}}\$\text{25},000 under \$\frac{\text{25}}{\text{col}}\$\text{col}}\$\text{col}{\text{col}}\$\text{25},000 under \$\frac{\text{25}}{\text{col}}\$\text{col}}\$\text{col}{\text{col}}\$\text{col}}\$\text{col}{\text{col}}\$\text{col}}\$\text{col}{\text{col}}\$\text{col}}\$\text{col}{\text{col}}\$\text{col}}\$\text{col}{\text{col}}\$\text{col}}\$\text{col}}\$\text{col}{\text{col}}\$\text{col}}\$\text{col}}\$\text{col}{\text{col}}\$\text{col}}\$\text{col}}\$\text{col}{\text{col}}\$\text{col}}\$\text{col}}\$\text{col}}\$\text{col}}\$\text{col}}\$\text{col}{\text{col}}\$\tex			1			ŧ			5,917	23,952	5,199
15,000 under \$10,000. 617 20,153 1,359 16,085 4,814 626 20,777 1,207 15,788 4,766 150,000 under \$100,000 under \$100,000 under \$100,000 under \$100,000 under \$100,000 under \$100,000 under \$100,000 under \$100,000 under \$100,000 under \$100,000 under \$200,000 (2) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2) (3) (4) (\$15,000 under \$20,000	1,090	19,096	2,413	14,448	3,413	625	10,941	1,363		1,840
\$100,000 under \$150,000.	\$25,000 under \$50,000	617	20,153	1,359	16,085	4,814	626	20,777	1,207	15,788	4,766
\$\frac{150,000 under \pmu \frac{200,000}{200,000} \qua	\$50,000 under \$100,000	1			_	1	1	1	ŀ	1 .	I .
1,099 4 978 586 5 2,910 11 1,543 995	\$150,000 under \$200,000	3			409	232	7	1,230	12	986	462
Total. 2,449,566 15,097,630 4,062,297 8,655,582 2,046,910 233,069 1,215,112 396,420 669,271 152,726	\$200,000 or more	3	1,099	4		586	5				995
No adjusted gross income. 13,274 344,912 21,052 (2) (2) (2)		<u> </u>	Los Angele	es-Long Beach,	California	Τ		Louisvi	ile, Kentucky	-indiana	1
Inder \$1,000. 228,218 110,443 175,347 6,453 1,278 26,728 12,711 21,249 627 122 \$1,000 under \$2,000. 225,685 334,132 229,100 88,882 17,367 22,314 32,960 27,104 8,727 1,742 \$2,000 under \$3,000. 220,929 553,718 276,471 199,817 38,500 47,467 68,898 31,738 29,888 5,803 \$3,000 under \$4,000. 224,169 820,482 345,352 337,164 65,912 27,531 95,895 49,811 35,572 7,166 \$4,000 under \$5,000. 266,090 71,344 49,817 466,032 227,531 95,895 49,811 35,572 7,166 \$5,000 under \$6,000. 254,040 43,94,405 489,087 63,608 128,625 31,386 171,450 68,599 77,251 15,416 \$6,000 under \$7,000. 219,127 1,502,758 467,934 753,550 153,113 20,588 132,892 44,233 66,369 <th< td=""><td>Totel</td><td>2,449,566</td><td>¹15,097,630</td><td>4,062,297</td><td>8,655,582</td><td>2,046,910</td><td>233,069</td><td>¹1,215,112</td><td>396,420</td><td>669,271</td><td>152,726</td></th<>	Totel	2,449,566	¹ 15,097,630	4,062,297	8,655,582	2,046,910	233,069	¹ 1,215,112	396,420	669,271	152,726
\$1,000 under \$2,000. 225,685 334,132 229,100 88,882 17,367 22,144 32,980 27,100 31,738 29,888 32,000 under \$4,000. 224,169 820,482 345,352 337,164 65,912 27,531 95,895 49,811 35,572 7,166 46,000 under \$5,000 under \$5,000. 266,099 1,199,550 426,220 571,441 115,084 28,262 127,930 52,097 60,129 12,173 45,000 under \$5,000. 224,169 820,482 345,352 337,164 65,912 27,531 95,895 49,811 35,572 7,166 126,000 under \$5,000. 224,274 1,394,405 489,087 636,058 128,625 31,386 171,450 68,599 77,251 15,418 46,000 under \$5,000 under \$5,000. 211,127 1,502,758 467,934 753,550 153,113 20,588 132,892 44,323 66,369 133,44 782,972 160,155 11,993 89,820 24,748 52,248 10,612 88,000 under \$9,000. 19,000 under \$10,000. 109,860 1,040,510 234,219 617,366 128,106 7,831 74,324 16,764 47,522 9,752 155,000 under \$15,000. 227,952 2,687,997 471,432 1,780,580 382,181 12,284 145,166 24,496 100,113 21,395 125,000 under \$25,000. 19,655 434,588 43,470 324,000 282,576 1,390 31,263 3,471 23,769 6,100 125,5000 under \$25,000. 19,655 434,588 43,470 324,000 282,576 1,390 31,263 3,471 23,769 6,100 125,5000 under \$25,000. 19,655 434,588 43,470 324,000 282,576 1,390 31,263 3,471 23,769 6,100 125,5000 under \$25,000. 19,655 434,114 14,321 355,600 149,719 422 27,541 911 22,723 9,881 150,000 under \$150,000. 10,000 10		13,274	344,912	21,052	-	-	(²)	(²)	(²)	-	· -
\$2,000 under \$3,000.	thder \$1,000		110,443		6,453	1,278	26,728				
\$3,000 under \$4,000. 224,169 820,482 345,352 337,164 65,912 27,531 95,895 49,811 35,572 7,164 115,000 under \$5,000. 266,099 1,199,550 426,220 571,441 115,084 28,262 127,930 52,097 60,129 12,177 46,500 under \$5,000 under \$5,000. 211,127 1,502,788 467,934 753,550 153,113 20,588 132,892 44,323 66,369 13,344 782,972 160,155 11,993 89,820 24,748 46,319 10,612 48,000 under \$9,000. 120,132 1,277,229 319,513 730,970 151,095 9,036 76,154 19,277 46,519 9,520 49,000 under \$15,000. 227,952 2,687,997 471,432 1,780,580 382,181 12,284 145,166 24,496 100,113 21,398 150,000 under \$25,000 under \$25,000 under \$25,000 under \$25,000. 25,128 835,769 57,396 555,581 203,542 1,775 60,641 3,848 47,321 3,769 6,100 10,000 under \$100,000. 294,214 14,321 355,600 149,719 422 27,541 911 22,723 9,581 150,000 under \$150,000. 294,219 13,865 2,520 11,479 55,440 72 8,897 131 7,321 3,777 45,581 3,470 22,732 3,477 23,759 6,100 24,25,000 under \$150,000. 294,210 25,128 835,769 55,739 655,581 203,542 1,775 60,641 3,848 47,321 47,	\$2,000 under \$3,000	220,929	553,718	276,471	199,817	38,540	47,467	68,898	31,738	29,888	5,80
\$5,000 under \$6,000. 254,047	\$3,000 under \$4,000 \$4,000 under \$5,000										
\$6,000 under \$7,000 231,127 1,502,758 467,934 753,550 153,113 20,588 132,892 44,323 66,369 13,47 47,000 under \$8,000 190,703 1,427,628 387,344 782,972 160,155 11,993 89,820 24,748 52,248 10,611 89,000 under \$9,000 150,329 1,277,229 319,513 730,970 151,095 9,036 76,154 19,277 46,519 9,52 49,000 under \$15,000 109,860 1,040,510 234,219 617,366 128,106 7,811 74,324 16,764 47,522 9,755 153,113 20,588 132,892 44,923 66,745 19,277 46,519 9,52 415,000 under \$15,000 227,952 2,687,997 471,432 1,780,580 382,181 12,284 145,166 24,496 100,113 21,395 153,000 under \$20,000 under \$25,000 19,655 434,588 43,470 324,002 82,576 1,390 31,263 3,471 23,769 6,107 46,519 471,432 471	\$5,000 under \$6,000	254,047	1,394,405	489,087	636,058	128,625	31,386	171,450	68,599	77,25	15,41
\$\frac{\psi}{\psi}000 \text{ under }\psi\{\psi}000	\$6,000 under \$7,000		1,502,758						44,323		10,61
\$10,000 under \$15,000. 227,952 2,687,997 471,432 1,780,580 382,181 12,284 145,166 24,496 100,113 21,399 415,000 under \$20,000. 43,956 751,701 91,721 547,494 129,008 3,117 52,884 6,745 38,093 8,660 125,000 under \$	\$8,000 under \$9,000	150,329	1,277,229	319,513	730,970	151,095	9,036	76,154	19,277	46,519	9,52
\$15,000 under \$20,000.		1		l .		1	1	1	1	1	
\$25,000 under \$50,000.	\$15,000 under \$20,000	43,956	751,701	91,721	547,494	129,008	3,117	52,884	6,745	38,093	8,66
\$50,000 under \$100,000	\$25,000 under \$50,000			43,470 55,739					3,471	23,769	14,63
\$1.50,000 under \$200,000 20 3,357 44 2,793 1,521	\$50,000 under \$100,000	6,595	434,114	14,321	355,600	149,719	422	27,541	. 911	22,72	9,581
\$200,000 or more. 381 147,883 807 118,449 65,238 10 2,927 19 2,286 1,385	\$150,000 under \$200,000	292		2,520 648		55,440	72		44	2,79	3,772
	\$200,000 or more	381			118,449	65,238			19		1,382

Table 19. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Tevehle and nontereble metumus]

Part			[Te	xable and nor	taxable retur	n:]					
Part	Adjusted gross income classes			Exemptions		after			Exemptions		after
Part							1 e curiis				
Berline 1,000 1,			Me	mphis, Tennes	see				·		4011410)
The proper process	Total	186,518	¹ 871, 143	338,214	435,304	101,604	321.707	11.652.992	518.362	853.063	207.192
The first 1,000	No adjusted gross income	(²)	(²)		-	-				-	207,172
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Under \$1,000						36,795	18,079	28,297	893	164
\$1,000 and \$2,000. \$1,000	\$2,000 under \$3,000	28,121		45,048							2,380 6.174
\$ 1,000 and \$ 5,000. 17,102	\$4,000 under \$5,000.								72,272	60,908	12,176
## 1000 under \$1,000. ## 1000. ##	\$5,000 under \$6,000	17,352	94,285	40,172	39,489		-				_
## 1500 care #1.500. ## 1500 care #1.500.	\$7,000 under \$8,000								50,411	75,291	15,021
## 45000 under \$15,000. ## 55000 under \$15,00	\$9,000 under \$10,000		60,745	13,978	38,326	7,855	12,859	108,653	28,135	60,077	12,297
10,000 under \$1,000. 2,000 3,000	\$10,000 under \$15,000	1			1 1	-			1	-	
## Seption of the Property of	\$20,000 under \$25,000				25,965	6,119	3,741	63,773	7,860	43,636	10,179
	\$25,000 under \$50,000 \$50,000 under \$100,000	1,111	38,477	2,498	31,420	9,827	3,849	131,642	8,267	103,058	32,204
20,000 and and selection 10 2,665 70 2,566 1,201 25 5,664 139 13,003 13,203 13,003 13	\$100,000 under \$150,000				· .				1 ' 1		
Table	\$150,000 under \$200,000 \$200,000 or more		2,665		2,268	1,201	50	8,448	112	6,832	3,536
						2,000					10,250
Be exhanced grown income. (**) (**) (**) (**) 1. ** 1. **) 1. ** 1. *	· Total	/22 21/									
Sheef #1,000. 35,700 15,800 25,700 10, 100 1					1,517,304	342,872				1,645,163	381,338
\$\$\frac{1}{2}\triangle \text{outsign}\$\$\frac{1}{2}\triangle \text{outsign}\$\$\frac{1}{	Under \$1,000				812	164		-		1 900	383
\$\frac{5}{0.00}\$ caller \$\frac{4}{0.00}\$. \text{b}_{2}\(\) \(\text{col}_{2}\(\text{col}_{2}\) \text{b}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\) \text{col}_{2}\(\text{col}_{2}\)	\$2,000 under \$3,000	34,244	49,837	33,909	14,563	2,845	53,298	77,473	52,952	22,646	4,486
\$\frac{5}{0.00}\$ under \$\frac{5}{0.00}\$ ()\$ \frac{5}{0.00}\$ ()	\$3,000 under \$4,000	35 ,13 9	124,033	44,250	64,508	12,950	51,085	178,717	67,954	87,278	17,371
\$\frac{9}{100}\$ outside \$\frac{9}{100}\$ out off \$\frac	•	-	· ·		f	1				_	
\$\frac{8}{0},000 under \$\frac{9}{0},000.\$ 17,600 16,131 32,235 17,460 23,367 23,367 134,504 30,202 37,861 32,367 34,205 34,407 23,367 34,504 34,205 34	\$7,000 under \$8,000	59,132	383,083	121,921	207,684	42,409	50,325	326,835	112,043	158,762	32,091
## ## ## ## ## ## ## ## ## ## ## ## ##	\$8,000 under \$9,000	27,749	235,167	59,293	143,054	30,012		332,995 252,692			
## 15.000 under #20,000. ## 25,000 5,056 65,200 10,976 65,231 14,657 14,657 11,021 17,501 17,606 11,657 13,577 11,021 17,501 17	\$10,000 under \$15,000						- 1		-		24,8 65
\$25,000 under \$50,000 \$ 3,007 105,666 6,345 84,168 26,528 4,006 170,799 11,523 13,116 20,288 430,000 under \$130,000 120 14,906 244 11,607 5,645 213 22,072 444 20,265 10,188 430,000 under \$130,000 120 14,906 244 11,607 5,645 213 22,072 444 20,265 10,188 430,000 under \$130,000 120 14,906 244 11,607 5,645 213 22,072 444 20,265 10,188 430,000 under \$130,000 120 14,908 120	\$15,000 under \$20,000	5,056	86,200	10,876	63,213	14,657	6,417	111,012	15,301	78,089	18,219
410,000 under 110,000 779 32,775 1,705 40,666 16,725 924 61,931 2,168 49,965 10,188 430,000 under 210,000 24 6,767 7,767 7,107 5,109 2,740 60 10,193 131 7,768 10,168 420,000 or sore. 22 11,072 7,107 5,109 2,740 60 24,471 131 7,768 10,641 10,	\$25,000 under \$50,000	3,067	106,966	6,545							
\$150,000 under \$400,0000. \$40				- 1			1	61,591	2,168	49,363	20,583
Total	\$150,000 under \$200,000	40	6,763	79	5,109	2,740	61				10,188 4,164
Total. B7,368 \(^{1}\)\(^{4}\)\(^{4}\)\(^{8}\)\(^{9}\) \(^{1}\)\(^{1}\)\(^{1}\)\(^{9}\)\(^{1}\)\(^{1}\)\(^{1}\)\(^{9}\)\(^{1}\)\(^{1}\)\(^{1}\)\(^{9}\)\(^{1}\)	WEST OF BELLEVILLE	24				5,129	60			17,606	10,641
1.				Joine, Alabam	<u> </u>			Ne.s	hville, Tenne	ssee T	
Didder 21,000. 8,997 4,872 1,694 198 4 14,777 7,228 11,292 20 44 42,000 under 23,000. 10,929 28,307 21,318 6,120 1,241 13,670 4,681 29,968 4,600	r			_ T	203,915	45,598	122,617	¹ 629,971	208,781	341,252	83,774
\$\frac{9}{2},000 under \$\frac{1}{2},000.\$ \$\frac{8}{1},005 \$13,133 \$13,939 \$2,145 \$420 \$12,171 \$17,964 \$12,666 \$4,821 \$297 \$4,000 under \$4,000.\$ \$8,127 \$27,914 \$18,670 \$6,586 \$1,225 \$1,127 \$17,615 \$4,000 \$27,998 \$14,641 \$2,645 \$4,000 \$4,168 \$4,000 under \$4,000.\$ \$12,122 \$27,914 \$18,670 \$6,586 \$1,225 \$15,764 \$4,22 \$26,416 \$5,233 \$4,000 under \$4,000.\$ \$12,128 \$67,423 \$28,382 \$26,132 \$5,274 \$10,425 \$77,482 \$21,725 \$25,004 \$7,000 \$12,128 \$67,423 \$28,382 \$26,132 \$5,274 \$10,425 \$77,482 \$21,725 \$25,004 \$7,000 \$27,900 \$12,128 \$10,000 \$27,900 \$12,128 \$10,000 \$27,900 \$23,900 \$12,128 \$10,000 \$27,900 \$23,900 \$13,000 \$10,600 \$66,691 \$22,777 \$6,144 \$7,233 \$47,000 under \$49,000.\$ \$5,778 \$50,447 \$16,520 \$22,906 \$5,223 \$6,166 \$45,755 \$13,777 \$24,440 \$49,368 \$49,000 \$24,930 \$24,331 \$8,500 \$14,328 \$2,861 \$3,993 \$37,822 \$6,782 \$24,324 \$5,004 \$49,300 \$36,500 \$14,328 \$2,861 \$3,993 \$37,822 \$6,782 \$24,324 \$5,000 \$10,000 \$3,650 \$4,813 \$36,500 \$14,328 \$2,861 \$3,993 \$37,822 \$6,782 \$24,324 \$5,000 \$36,500		I			100	-			1	-	-
\$\frac{1}{2},000 under \$\frac{1}{2},000.\$ \$\frac{1}{2},272\$ \$\frac{1}{2},272\$ \$\frac{1}{2},273\$ \$\frac{1}{2},273\$ \$\frac{1}{2},273\$ \$\frac{1}{2},282\$ \$\fra	\$1,000 under \$2,000	8,705	13,133	13,393	2,143	429	12,171	17,948	12,646		
\$\frac{1}{2},000 under \$40,000. \$\$\frac{1}{2},121 \ \frac{1}{2},521 \ \frac{1}{2},521 \ \frac{1}{2},521 \ \frac{1}{2},521 \ \frac{1}{2},521 \ \frac{1}{2},522 \ \frac{1}{2},522 \ \frac{1}{2},423 \ \frac{1}{2},423 \ \frac{1}{2},625 \ \frac{1}{2},523 \ \frac{1}{2},523 \ \frac{1}{2},523 \ \frac{1}{2},50	\$3,000 under \$4,000	8,127	27,914		6,120 6,586					14,641	
\$6,000 under \$7,000			,				16,334	72,824	34,423	26,416	5,233
\$8,000 under \$9,000 5,778 30,447 16,550 22,906 5,230 6,166 45,775 13,777 24,440 4,936 4,936 49,000 under \$10,000 3,762 31,633 5,507 14,528 2,961 3,993 37,621 6,782 24,324 4,996 4,936 410,000 under \$10,000 3,565 4,834 7,832 28,333 5,907 5,560 65,661 11,452 44,999 9,632 420,000 under \$20,000 769 12,623 1,774 9,360 2,119 1,496 26,380 3,151 20,009 4,845 425,000 under \$20,000 769 12,623 1,774 9,360 2,119 1,496 26,380 3,151 20,009 4,845 425,000 under \$40,000 160 9,588 340 8,347 3,669 231 16,475 564 14,219 1,496 24,479 39,462 2,477 33,684 10,938 4100,000 under \$100,000 160 9,588 340 8,347 3,669 231 16,475 564 14,219 1,148 1,522 14,077 4,377 1,178 39,462 2,477 33,684 10,938 420,000 under \$100,000 160 9,588 340 8,347 3,669 231 16,475 564 14,219 1,148 1,249 1,249	\$6,000 under \$7,000	7,238	47,038	18,440	19,238	3,853	10,680				5,074 7,283
\$\frac{1}{2}\text{\$\frac{1}\text{\$\frac{1}{2}\text{\$\frac{1}{2}\text{\$\frac{1}{2}\text{\$\frac{1}{2}\text{\$\frac{1}{2}\text{\$\frac{1}{2}\text{\$\frac{1}{2}\text{\$\frac{1}{2}\text{\$\frac{1}{2}\text{\$\frac{1}{2}\text{\$\frac{1}{2}\text{\$\frac{1}{2}\text{\$\frac{1}{2}\text{\$\frac{1}{2}\te	\$8,000 under \$9,000	3,762		16,550 8,540						24,440	4,936
\$15,000 under \$20,000. 769 12,623 1,734 9,360 2,115 1,096 26,380 3,151 20,000 4,695 425,000 under \$20,000. \$160 9,968 34.0 1,522 14,077 4,373 1,178 39,462 2,472 33,684 6,938 4100,000 under \$100,000. \$160 9,968 34.0 1,661 8 741 363 15 17 10,044 33 2,119 1,146 1,14		,	I		14,328	2,961	3,993	37,821			
\$29,000 under \$100,000. \$160 9,968 340 8,547 3,609 251 16,475 564 14,219 6,124 1100,000 under \$100,000. \$160 9,968 340 8,547 3,609 251 16,475 564 14,219 6,124 1100,000 under \$100,000. \$160 9,968 340 8,547 3,609 251 16,475 564 14,219 6,124 1100,000 under \$100,000 0	\$15,000 under \$20,000	769	12,623	1,734	28,033 9,360	5,910 2,119	5,540 1,496	65,691 26,3 8 0			9,632 4,845
\$100,000 under \$150,000. \$(2) (2) (2) (2) (2) (2) (2) (2) (2) (2)	\$25,000 under \$50,000				(²) 14,077	(²) 4,373	624	13,792	1,476	10,660	2,676
\$150,000 under \$200,000. A 1,661 8 741 363 15 2,222 33 2,1119 1,146 1,1		1		340	8,547	3,609	251	16,475	564	14,219	6,124
New Haven, Connecticut New Orleans, Louisians New Orleans, Louisians	\$150,000 under \$200,000.	} (-) 4	ľ		l l		15	2,522		6,410 2,119	3,339 1,146
Total	\$200,000 or more.	<u>, </u>					17			9,363	4,814
No adjusted gross income. (2) (2) (2) (3)	<u> </u>			laven, Connec	ticut			New O	rleans, Louis:	lana	
Under \$1,000	· · · · · · · · · · · · · · · · · · ·			189,336	412,666	97,147	268,735	¹ 1,376,852	451,212	770,353	195,682
\$1,000 under \$2,000.				I	-	-	(²)	(²)	(²)	-	-
\$3,000 under \$4,000.	\$1,000 under \$2,000	11,883		11,744							
\$5,000 under \$6,000	\$3,000 under \$4,000					3,696	33,838	85,572	49,506	28,053	5,382
\$6,000 under \$7,000.			63,973	20,736	33,853	6,774					
\$8,000 under \$9,000.	\$6,000 under \$7,000	12,320	79,416								
\$\frac{1}{2}\text{i0,000 under \$\frac{1}{2}\text{i0,000}\text{.}} \begin{array}{cccccccccccccccccccccccccccccccccccc	\$8,000 under \$9,000	7,706		17,227	33,450	6,768	12,567	94,161	25,382	52,853	10,828
\$15,000 under \$20,000.		2,790	26,349	6,902	15,568	3,275					
\$25,000 under \$50,000.	\$15,000 under \$20,000	1,794	30,520								
\$50,000 under \$100,000.	\$25,000 under \$50,000		19,615	2,057	15,682	3,971	1,668	36,775	3,300	29,739	8,143
\$150,000 under \$100,000.	\$50,000 under \$100,000	246	16,863	545	14,394	6,196					
\$200,000 or more	\$150,000 under \$200,000	(*)	(²) 837		(²) 768	(²) 407				17,740	8,967
	⊨		7,101	28	5,970						

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

		[Tex	able and nont	axable return	ns]					
Adjusted gross income classes	Number of	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
Milds fed 81098 Income offasses	returns	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousend dollers)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
		New	York, New Yor	k			Newa	k, New Jersey		
	4,307,434	¹ 25,917,626	6,795,443	14,551,173	3,729,528	641,133	¹ 4,003,580	1,061,287	2,391,906	566,328
Total No adjusted gross income	11,613	³ 81,445	16,736		-	2,799	³ 11,595	3,430	_	-
Imder \$1 000	387,856	207,602	317,455	11,617	2,322	52,202	27,429	42,124	1,764	355 3,779
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	437,631 541,783	648,934 1,369,442	472,819 705,297	151,743 460,716	30,090 90,307	55,051 61,372	81,458 151,309	60,748 79,503	18,979 52,972	10, 130
\$3,000 under \$4,000	543,445 514,692	1,896,478 2,311,840	764,223 828,043	809,461 1,056,141	161,986 213,682	72,156 73,731	255,007 330,827	100, 129 120, 628	117, 324 160, 856	23,668 32,670
\$5,000 under \$6,000	466,564	2,559,763	845,472	1,219,189	247,998	68,086	371,806	120,742	191,869	39,021
\$6 000 under \$7 (KK)	349, 332 261, 415	2,258,651 1,956,777	690,575 522,038	1,127,939 1,055,892	229,668 215,804	58,970 46,171	382,630 345,894	117, 134 94, 983	205,110 195,519	41,958 39,823
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	195, 234	1,654,224	405,947	942,073	194,596 159,475	38,000 26,640	322,562 252,535	80,864 55,066	188,006 160,259	38,849 33,324
\$10,000 under \$15,000	133,312 269,838	1,266,229 3,204,345	266,157 547,111	763, 333 2, 082, 362	447,197	54,968	646,703	115,511	438,067	93,692
	78,855	1,354,792	167,122	943,585 562,104	221,524 141,453	14,382 6,188	246,883 137,232	32,413 14,179	178,667 104,739	41,528 26,499
\$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	35,456 54,360	786,523 1,846,620	74,959	1,372,812	418,664	8,191	269,441 122,080	18,697 4,344	216,535 102,826	65,839 43,397
\$50,000 under \$100,000	19,391	1,290,359 468,735	40,988 8,204	986,300 353,577	404,811 174,790	1,876	22,429	428	18,510	9,367
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 or more.	3,921 1,110	190, 124	2,306	140,443	73,895	77 82	13,041 35,909	190 174	10,477 29,427	5,652 16,777
\$200,000 or more	1,626	727,633	3,270	511,886	301, 266	02	l	homa City, Ok		
	-		Portsmouth, V		42.450	15/ 705	¹ 805, 221		429,311	100,871
Total	150,859	¹ 718,707	266,492	371,218	83,852	154,795 (²)	(2)	270,042 (²)	-427,311	-
No adjusted gross income	(²)	(²)	(²)	344	69	19,123	10,022	16,376	551	110
\$1,000 under \$2,000	16, 258 19, 339	7,809 29,063	13,140 24,252	6,518	1,264	17,209 14,080	26,978 35,958	23,937 22,747	3,950 9,605	787 1,919
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	17,377 20,078	43,219 69,131	34,225 37,679	9,579 24,210	1,899 4,874	19,214	67,300	38, 189	18,625	3,628 7,227
\$4,000 under \$5,000	20,008	88,994 98,694	36, 147 36, 156	38,878 48,208	7,718 9,748	18,961 15,561	85,046 85,723	34,841 30,871	35,780 40,724	8,233
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	15,108	97,079	31,560	50,863	10, 253	17,021 9,210	110,318 68,761	34,561 19,921	56,136 37,698	11,375 7,660
\$7,000 under \$8,000 \$8,000 under \$9,000	5,989 5,203	43,906 44,101	11,652 12,716	26, 200 24, 183	5,306 5,072	6,832	57,791	12,833	34,701	7,150
\$9,000 under \$10,000	4,455	41,977	9,043	27,350 44,455	5,683 9,387	5,264 7,156	49,642 84,404	10,087	32,146 56,479	6,649
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	5,820 1,053	66,953 17,853	12,611 2,239	13,121	3,026	1,714	29,473	3,752	21,832 11,489	5,120 2,961
\$20,000 under \$25,000	752 1,054	16,535 36,695	1,537 2,575	12,816 29,883	3,200 9,268	671 1,507	14,919 51,431	1,409 3,415	42,094	12,970
\$50,000 under \$100,000	168	10,737	362	8,980	3,699	316 24	20,700	730 56	17,441 2,375	7,387
\$100,000 under \$150,000	(2)	(²) 692	(²)	(²) 590	(²)	8	1,375	20	1,190	633 3,694
\$200,000 or more	5	2,120 Omah	8 Nohmarka T	1,739	1,271	23	7,748	ifton-Passaic,	6,495 New Jersey	3,094
	755 005	1	·		101,956	426,413	12,601,359	687,560	1,532,796	352,019
Total	155,935		264,898	453,301	101,990	(2)	(2)	(2)	2,7772,777	,
No adjusted gross income	i .	(²) 7,806	(²) 12,920	300	60	41,595	19,594	28,982	1,365	274
\$1,000 under \$2,000	20,660	29,847	23,718	7,168	1,412	37,415 36,619	54,572 93,271	40,014 44,376	13,847 36,978	2,760 7,231
\$2,000 under \$3,000 \$3,000 under \$4,000	15,680	55,506	20,750 22,967	14,768 26,627	5,355	39,234	137,030	53,311	61,665	12,341 23,542
\$4,000 under \$5,000	, .	72,425 96,436	28,978 38,732	33,484 44,017	6,749 8,941	49,821 44,484	224,033 244,943	73,102	116,278	24,418
\$5,000 under \$6,000	16,564	106,894	35, 286	56,861	11,531	39,306	254,738	72,045	140,901 146,824	28,833 29,926
\$7,000 under \$8,000	7,512	63,773	25,176 15,480	45,863 40,006	8,252		256,833	66,622	145,475	29,643
\$9,000 under \$10,000	5,782	1	13,405 18,810	33,772 70,549	1	18, 187 35, 519	171,881	35,893 77,847	108,561	1
\$10,000 under \$15,000	1, 342	22,470	2,903	16,675	3,862	9,433	160,896	21,461	117, 255 56, 443	27, 185
\$20,000 under \$25,000. \$25,000 under \$50,000.	1.136	37,069	1,521 2,661	13,095 30,264	9,205	4,088	140,670	9,372	114,091	36, 195
\$50,000 under \$100,000	I .		656	15,779 (2)	6,711 (²)	908	1	1,918	49,192	1
\$150,000 under \$200,000] ` 3	(²)	(²)	463	262	16	2,718	34	2,275 9,141	1,184
\$200,000 or more	8		eoria, Illinoi	2,631	1,452	32	<u> </u>	, Pennsylvania	<u> </u>	4,700
	377 000	1 -	1	1	93 581	1,515,016	T .	2,505,838	4,611,826	1,076,097
Total		(2)	191,408	367,423	83,581	5,765	· · · · · · · · · · · · · · · · · · ·		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
No adjusted gross income	11.057	1	(2) 10,344	334	67	1	74,438	112, 261	3,995	803
\$1,000 under \$2,000	10,630	15,487	13,032 10,828	3, 185 4, 598	638	153, 172	226,755	162,421	61,350 171,498	12,086
\$3,000 under \$4,000. \$4,000 under \$5,000.	7,146 8,160	28, 294	11,943	12,520	2,501	181,892	639,960	263,884	283,757 409,299	56,758
\$4,000 under \$5,000 \$5,000 under \$6,000		1	27,856 24,861	38,965 34,660	1	1	1	1	459,939	93,012
\$6,000 under \$7,000	. 14.916	5 96 , 096	31,082	51,814	10,565	143,023	922,917	300, 155	475,792	96,818 86,726
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	11,409 4,755	5 40,307	8,348	50,800 27,261	. 5,751	71,294	604,880	153,534	360,899	74, 287
\$9,000 under \$10,000 \$10,000 under \$15,000	3,590	I	1	20, 230 57, 961	i		1		259,494 668,308	l,
\$15,000 under \$20,000	.] 838	13,986	1,791	10,533	2,435	20,822	356,543	45,094	265,966	62,338
\$20,000 under \$25,000	. 1.189	43,064	2,522		10,065	9,042 11,747	201,826	25,466	322, 22	100,492
\$50,000 under \$100,000	22	14,234	1	12,723 (2)	5,471 (2)	2,916	1		1	
\$100,000 under \$150,000 \$150,000 under \$200,000	. :		(2)	693	L 390	142	24,090	312	19,460	5 10,633
\$200,000 or more	. :	780	6	570	357	138	67,949	284	1 21,23	32,945

Table 19. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, 3Y ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD HETROPOLITAN STATISTICAL AREAS -- Continued
[[Taxable and nontaxable returns]

Pootnotes at end of table. See text for "Descripti	\$1.50,000 under \$200,000.	\$100,000 under \$150,000.	\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000.	\$7,000 under \$3,000. \$3,000 under \$9,000. \$9,000 under \$10,000.	\$5,000 under \$6,000	\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	No adjusted gross income	Total		\$150,000 under \$200,000. \$150,000 under \$200,000. \$200,000 or more.	\$50,000 under \$100,000.	\$15,000 under \$20,000. \$20,000 under \$25,000.	\$9,000 under \$10,000. \$10.000 under \$15.000	\$5,000 under \$7,000. \$7,000 under \$6,000. \$8,000 under \$6,000.	\$5,000 under \$5,000. \$5,000 under \$6,000.	tinder \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	No adjusted gross income.		\$200,000 or more	\$100,000 under \$150,000. \$150,000 under \$200,000.	\$25,000 under \$25,000. \$50,000 under \$100,000.	\$10,000 under \$15,000. \$15,000 under \$20,000.	\$7,000 under \$8,000. \$6,000 under \$9,000. \$9,000 under \$10,000.	\$5,000 under \$6,000.	\$2,000 under \$3,000. \$3,000 under \$4,000. \$5,000 under \$5,000.	Wo adjusted gross income.	Total		\$100,000 under \$150,000 \$1.50,000 under \$200,000 \$200,000 or more.	\$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	\$10,000 under \$15,000. \$15,000 under \$20,000.	\$7,000 under \$8,000. \$5,000 under \$9,000. \$9,000 under \$10,000.	\$5,000 under \$6,000.	\$3,000 under \$4,000. \$4,000 under \$5,000.	#1,000 under #2,000	No adjusted gross income	Total		Adjusted gross income classes	
on of Sample"	17	1,181	17, 201 3,496 1,094 2,220	21, 144 11, 631 10, 171	25, 978	17,753 24,532 22,666	20,010	219, 917		(2) 4	787 219	2,820 825	3,554	8,581 7,787	ر. انځورو انځو	15,019 15,019 16,019	99,665		21	288	1,430 1,923	17,454	17,971 17,971 22,052	30,950	32,517 30,821 27,050 26,862	(2) 28, 152	279, 234		25.71	859,1 611, 1 ,1	11, 140 2, 693	11,554 10,499 7.901	21, 824 14, 407	22, 158 19, 887	22,925	1,869	195,650		Number of returns	
" and "Explana	2,896 3,877	75,068	202,500 60,239 71,608	157, 770 98, 362 95, 457	143,559	29, 511 43, 599 85, 530 102, 468	다. (원 (원	11,352,015	Roch	(2) 730	28,401 16,276	667 (2) 706,26 706,26	33,719	55,530 57,842	£,4,5	6,534 18,101 36,632	(2)	incauting,	9, 244		26,024 26,024 26,024 26,024	204, 788	164, 960 152, 398 104, 509	170, 387	49, 336 77, 630 95, 451 121, 049	(²) 16,024	11,536,415	Ţ		24,783 58,786 26,345						,	מכף קוו ויו	dollara)	gross income	Ad the tod
ation of Clas	25.	3,010	35,664 2,055	46, 327 27, 518 21, 278	51 , 890	22, 64. 2 19, 8 96 31, 379	(²) 16,839	372,907	Rochester, New York	(²) 10	1,612 460	5,583 1,703	7,124	ر در در در در در در در در در در در در در	17,918	16, 126 12, 963 16, 106 10, 126	149, 236 (²)	- 1	- 1	£ 6 8 6	3,539	36, 268	26,396 47,511 24,969 24,294	56,099	35, 277 39, 823 4, 110	(²) 26,412	468,829	를 [유		2,454 3,711 937							noemix, Arizon	dollare)	Exemptions (Thousand	71
sifications	2,361 2,098 2,756	57, 884	139, 186 44, 473 18, 403	89,060 56,638 59,997	69, 520	7,695 18,301 50,494	737	791,956	Z.	(²) 660	24, 381 10, 298	22, 939 10, 108	26, 902	33, 635 35, 311	20, 865 19, 356	410 4,724 15,092	231,461	- 1 -		ر بر بر 1,997 1,589	55,748 53,262	140,445	85,595 85,595 86,895	90, 930	14, 521 29, 346 42, 976 59, 617	1,061	877, 239	shington	7,315 647 7,400	19, 357 49, 088 22, 241	16,78 16,78 17,78	49,865	45, 582	16,455 31,992 36,798	904 9,452	2017/36		dollars)	income	manahla
and Terms."	1, 108 1, 389	23, 519	29,788 10,406 4,826	12,496	75, 75, 12, 75,	1,483 3,574 8,380 10,318	147	186, 269		(²) 399	8,076 4,261	4, 897 2, 353	4,740	4,903 6,825 7,281	4, 163 3, 925	3,001 81 81 81	63,968		4, 310	2,435	6,290 16,775	30,061	16, 350 18, 899 17, 491	18, 355	2,871 5,794 8,695 12.123	515 -	201,445	17000	3,664 348 348	ر بر بر در بر بر در بر بر بر	7,000,81 7,000,81 7,000,81	10,297	9,019	3, 284 6, 364 7, 473	7,390 181	129, 226		dollara)	after credits	Іпсоше -ах
	ਕ ਟ (੨)	51E 1,2%	5,413 2,482 9 86	17, 333 12, 754 8, 931	14,080	18, 078 15, 950 17, 269 17, 031	10,822	168, 312		# K; &	1, 188	7, 270 1, 356	8, 626 4, 083	17, 285 10, 788 7, 748	18,916 21,629	11,976 18,462 24,829	155,405 (²)		1%	50.	1,1,1 86,7,1 86,7,1	10, 556	26, 871 17, 432 10, 806	28,994	32, 144 37, 766 43, 695 42, 197	(2)	298, 837									832,376			Number of returns	
	2,003 2,549	20, 253	180,088 42,064 21,994	130,026 138,341 85,107	78,425	26,908 52,923 77,165	(²) 5 ,579	11,019,971	Sacra	2,039	17,591 17,591	85,482 22,653	72,035 38,383	94, 157 71, 378 57, 738	73, 910 84, 106	6,798 26,522 63,115	¹ 776, 280 (²)		10,498	30, 321 5, 622	26,363 26,363 26,363	123,002	172,726 131,020 91,288	159,080	46,599 95,366 153,437	(2) 18.667	11,394,499	7		22,765 23,765 26,765 26,765						*	Pittel	dollara)	Adjusted	
	(2) 26 26	3, 149 647	32, 236 5, 186 2, 033	28,28 28,28 28,486 213,611	29,424	18, 574 20, 169 31, 565	(²) 8, 351	6,824	o F	388	2,524 565	14,753 2,930	17, 780 8, 798	34, 987 18,470 15,397	32,920 29,273	10, 087 19, 060 28, 099	237, 261	chmond, Virgi	£5.	71 670 f1	6, 165 2, 694 3, 561	22 , 2 12	58,823 37,354 23,159	64,196	33,434 68,029 88,015	(²)	489,526			7 ような 第2日第						1, 386, 613	ourgh, Pennsylv	dollara) do	Exemptions	
	1,865 2,276	17, 358	123, 211 32, 448 17, 607	52,270 52,250	35,730	7,25,7, 21,612 38,612 38,612	528	586, 252	arnda.	1,65	32,648 14,469	58,030 16,438	24, 517 24, 501	75,55 75 75 75 75 75 75 75 75 75 75 75 75 7	32, 969 42, 158	8,312 8,312	441,634	nda	•						8,4,28 72,12,88 88,51,98		747,588			त्र स्ट्रम् स्ट्रम्						N	yania	dollare)	Taxable income	
	1 9 2 2	7, 391	26, 347 7, 663 4, 785	9,235 13,719 13,739	7, 282	7,4,5,5,1,4,5,4,17 8,20,17 8,27	107	132, 108	6,07	2,143 953	6,070 6,246 6,070	12, 349 3, 717	5,065 5,005	9,140 8,199	6,675 8,428	1,614 5,477	100,941		5,430	11, 136 2,528	8,390 5,304 12,208	5,652 18,012	11,423 14,23	14, 788	12,785 12,772 12,7769	<u>.</u>	170,005			29,528 19,093 15,534						669, 795		dollars)	after credits	Transa tay

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Texable and nontaxable returns]

Paris Pari											
Prince P	Adjusted gross income classes			Exemptions		after			-	income	Income tax after credits
Total			,	,							(Thousand dollars)
Trois adjusted grows increases. Compared to the compared and the second process of the compared and the c				, Missouri-D	linois			Salt L	ake City, Utal	h .	
March 1,000	Total	671, 221	¹ 3,791,453	1,133,037	2, 193, 198	516,610	119,730	¹ 649, 279	227,802	331,257	77,717
Description Calcal 30,000 Calcal 30,00				(2)	-	-	(²)	(²)	(²)	-	-
\$\\ \frac{2}{0.00} \text{context} \frac{2}{0.00} \text{context} \frac{1}{0.00} \text{context} \f	der \$1,000,	62, 213	32,959	55,322	1,862			8,741			135 775
\$\frac{1}{100}\$\text{constart \$\frac{1}{2}\$\text{constart \$\frac{1}{2}\$constart	.000 under \$2.000	61,891 66,043	162,335	85,721	61, 234	11,990	11,134	28,672	16,292	11,671	2,299
	,000 under \$4,000	74,587	261,880								3,643 6,726
10,000 under \$15,000. 10,007 under \$25,000. 10,008 under \$25,000.	.000 under \$6.000.		500,661	182,538	246,745	49,997				22,435	4,512
10,000 under \$15,000. 10,007 under \$25,000. 10,008 under \$25,000.	,000 under \$7,000	69, 139 48, 168			232,463 209,274		8,967		24,498	29,027	6,400 5,820
10,000 under \$15,000. 10,000 under \$10,000.	,000 under \$9,000	31,453	265,566	70, 262	158,402		6,423 4,171				5,944 4,555
\$15,000 under \$20,000. \$6,724			1	85,087	329,933	71,049	6,310	73,665	15,549	46, 298	9,813
199,793 199,499 12,728 125,403 27,748 921 31,476 2,963 25,003 100,000 under \$100,000. 225 26,997 428 22,672 11,528 109 11,732 322 10,504 120,000 under \$150,000. 225 26,997 428 22,672 11,528 109 11,732 322 10,504 120,000 under \$150,000. 26,000 27,748 27,000 27	5.000 under \$20.000	8,724		18,874		17,494	1,510	25,809 17,073	1,995	12,630	4,318 3,140
\$10,000 under \$20,000. \$25	5,000 under \$50,000	5,783	199,495	12,728	165,403	52,724			2,365 658		7,520 6,225
Total			1 .			11,828		11,731		10, 267	5,050
Total. 193,724 1905,448 315,068 462,073 108,331 240,513 11,277,622 474,990 633,88 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	50,000 under \$200,000	80	13,772		11,611					1, 194 525	576 266
Total. Columber C	00,000 01 more:						San	 Bernardino=Ri	verside-Ontar	lo, Californi	B
No adjusted gross incomes (2) (2) (2) 7- - (3) (2) (2) 1		193.724	1896 448	351.088	462,673	108, 331	249,511	11,297,862	474,990	633,836	138,833
Total						,					-
\$1,000 under \$2,000 \$2,199 \$36,871 \$3,107 \$4,107 \$1,000 \$2,107 \$1,000	da da. (100)	2/ 552		22,057					20, 152		68
\$5,000 under \$6,000. 19,274 105,313 42,315 48,871 3,322 39,525 11,210 26,631 117,095	,000 under \$2,000	26, 199 28, 372	38,871					43,263 74,670		19,764	2,207 3,766
\$5,000 under \$6,000. 19,274 105,313 42,315 48,871 3,322 39,525 11,210 26,631 117,095	,000 under \$4,000	21,481	75,205	44,682	23,910	4,591	25,227	89,971		26, 223 45, 795	5,200 9,177
\$10,000 under \$15,000. \$1,783	.,000 under \$5,000	19,274		42,315	48,871	9,332	29,546	162,426	64,505	64,735	12,947
\$10,000 under \$15,000. \$1,783	5,000 under \$7,000	17,071			58,873 46,542	9,480	14,301	172,640 106,955	35,866	50, 384	15,541 10,222
\$10,000 under \$15,000. \$1,783	3,000 under \$9,000	6,652	56,085	14,817	31,939	6,527	16,344	137,459	37,178 22,403		16,287 10,911
\$\frac{11,000}{22,000} \text{corr} \text{25,000} \text{25,000} \text{25,000} \text{25,000} \text{25,000} \text{25,000} \	0.000 under \$15.000	7.531					15,026	175,898	32,047	116, 311	24,771
\$50,000 under \$100,000.	25,000 under \$20,000	1,783	30,789	3,511	23,638	5,591	2,062 733	34, 483 16, 306	4,281 1,620		5,905 2,955
\$100,000 under \$150,000. \$100,000 under \$200,000. \$11	25,000 under \$50,000	1,045	35,429	2,546	29,654	9,496	1,159	38,817	2,893		10,152 6,404
11	00.000 under \$150.000	62		i I						1 .	(2)
Total. 316,593 1,938,115 573,060 1,078,424 246,259 1,014,096 16,384,584 1,583,080 3,892,394 5	150,000 under \$200,000	11	1,845	21	1,607	864	7	1,117	13		473 539
Total	300,000 or more	21				7,720			co-Oakland, C	alifornia	
No adjusted gross income. (2) (2) (2) 3,138		316, 593				246, 259	1,014,096	¹ 6,384,584	1,583,080	3,892,394	929,231
Under \$1,000. 20,342 10,278 15,161 817 164 83,865 44,445 64,868 3,318 \$1,000 under \$2,000. 32,999 49,972 38,192 12,404 2,394 87,704 127,880 85,273 34,535 42,000 under \$3,000. 28,067 71,502 40,544 21,392 4,145 94,817 236,338 122,356 88,618 \$3,000 under \$4,000. 31,449 110,742 50,307 40,620 8,017 103,286 362,588 132,393 175,636 44,000 under \$5,000. 31,451 144,011 60,795 58,747 11,626 112,209 507,682 155,000 274,806 155,000 under \$5,000. 35,214 195,102 66,939 93,091 18,508 114,447 630,770 194,971 329,411 \$5,000 under \$7,000. 36,399 224,757 80,303 109,134 21,709 99,614 648,008 190,107 348,990 177,000 under \$8,000. 21,542 161,510 48,951 83,124 105,169 12,551 61,378 521,295 121,231 318,523 150,000 under \$1,000. 30,027 350,902 63,727 233,461 49,677 95,278 1,120,166 192,283 764,386 155,000 under \$2,000. 4,782 81,399 9,752 61,913 14,735 19,964 341,054 40,848 255,526 155,000 under \$2,000. 4,782 81,399 9,752 61,913 14,735 19,964 341,054 40,848 255,526 125,000 under \$2,000. 4,782 81,399 9,752 61,913 14,735 19,964 341,054 40,848 255,526 125,000 under \$2,000. 4,782 81,399 9,752 61,913 14,735 19,964 341,054 40,848 255,526 125,000 under \$2,000. 3,227 110,010 7,669 88,763 27,555 10,888 360,133 23,372 295,353 150,000 under \$10,000. 3,227 110,010 7,669 88,763 27,555 10,888 360,133 23,372 295,353 150,000 under \$150,000. 820,000 under \$150,000. 820,000 under \$150,000. 820,9417 133 7,724 3,621 507 60,333 1,08 12,007 146 62,266 326 51,783 150,000 under \$150,000. 821,542 11,547 133 7,724 3,621 507 60,333 1,08 12,007 146 62,266 326 51,783 150,000 under \$150,000. 821,542 11,547 133 7,724 3,621 507 60,333 1,08 12,000 100 62,265 51,783 150,000 under \$150,000. 821,542 11,545 11,409,616 400,489 798,930 182,314 81,946 1316,966 129,832 156,763 156,						_	 	 	 	-	-
\$5,000 under \$6,000. 35,214 195,102 66,939 93,091 18,508 114,447 630,770 194,971 348,590 45,000 under \$7,000. 36,399 224,757 80,303 109,134 21,709 99,614 648,008 190,107 348,590 77,000 under \$8,000. 21,542 161,510 48,951 83,124 16,878 73,184 545,927 147,405 302,025 83,000 under \$9,000. 21,663 184,394 50,134 105,169 21,551 61,378 521,295 121,231 318,523 49,000 under \$10,000. 151,524 142,979 32,089 87,199 18,014 41,661 395,765 83,159 252,751 10,000 under \$15,000. 30,027 350,902 63,727 233,461 49,677 95,278 1,120,166 192,283 764,836 15,000 under \$20,000. 4,782 81,939 9,752 61,913 14,735 19,964 341,054 40,848 256,526 120,000 under \$20,000. 33,227 110,010 7,669 88,763 27,555 10,888 360,133 23,372 295,353 \$50,000 under \$50,000. 33,227 110,010 7,669 88,763 27,555 10,888 360,133 23,372 295,353 \$50,000 under \$20,000. 82 9,417 133 7,724 3,621 507 60,383 1,018 50,167 \$150,000 under \$200,000. 82 9,417 133 7,724 3,621 507 60,383 1,018 50,167 \$150,000 under \$200,000. 34,600 14,2453 23 1,971 1,007 146 25,357 305 20,695 \$200,000 under \$200,000 under \$200,000. 32 1,732 38,793 305,866 82 9,417 133 7,724 3,621 507 60,383 1,018 50,167 \$150,000 under \$200,000 under \$200,000. 32 1,732 38,793 305 20,695 \$200,000 under \$200,0	nder \$1,000	20,342	10,278	15,161		164	83,865	44,445	64,868	3,318	670
\$5,000 under \$6,000. 35,214 195,102 66,939 93,091 18,508 114,447 630,770 194,971 348,590 45,000 under \$7,000. 36,399 224,757 80,303 109,134 21,709 99,614 648,008 190,107 348,590 77,000 under \$8,000. 21,542 161,510 48,951 83,124 16,878 73,184 545,927 147,405 302,025 83,000 under \$9,000. 21,663 184,394 50,134 105,169 21,551 61,378 521,295 121,231 318,523 49,000 under \$10,000. 151,524 142,979 32,089 87,199 18,014 41,661 395,765 83,159 252,751 10,000 under \$15,000. 30,027 350,902 63,727 233,461 49,677 95,278 1,120,166 192,283 764,836 15,000 under \$20,000. 4,782 81,939 9,752 61,913 14,735 19,964 341,054 40,848 256,526 120,000 under \$20,000. 33,227 110,010 7,669 88,763 27,555 10,888 360,133 23,372 295,353 \$50,000 under \$50,000. 33,227 110,010 7,669 88,763 27,555 10,888 360,133 23,372 295,353 \$50,000 under \$20,000. 82 9,417 133 7,724 3,621 507 60,383 1,018 50,167 \$150,000 under \$200,000. 82 9,417 133 7,724 3,621 507 60,383 1,018 50,167 \$150,000 under \$200,000. 34,600 14,2453 23 1,971 1,007 146 25,357 305 20,695 \$200,000 under \$200,000 under \$200,000. 32 1,732 38,793 305,866 82 9,417 133 7,724 3,621 507 60,383 1,018 50,167 \$150,000 under \$200,000 under \$200,000. 32 1,732 38,793 305 20,695 \$200,000 under \$200,0	,000 under \$2,000	32,939	49,072	38, 192 40, 544	12,404 21,392	2,394 4,145		127,880 236,358	85, 273 122, 356	88,618	6,849 17,045
\$5,000 under \$6,000. 35,214 195,102 66,939 93,091 18,508 114,447 630,770 194,971 348,590 45,000 under \$7,000. 36,399 224,757 80,303 109,134 21,709 99,614 648,008 190,107 348,590 77,000 under \$8,000. 21,542 161,510 48,951 83,124 16,878 73,184 545,927 147,405 302,025 83,000 under \$9,000. 21,663 184,394 50,134 105,169 21,551 61,378 521,295 121,231 318,523 49,000 under \$10,000. 151,524 142,979 32,089 87,199 18,014 41,661 395,765 83,159 252,751 10,000 under \$15,000. 30,027 350,902 63,727 233,461 49,677 95,278 1,120,166 192,283 764,836 15,000 under \$20,000. 4,782 81,939 9,752 61,913 14,735 19,964 341,054 40,848 256,526 120,000 under \$20,000. 33,227 110,010 7,669 88,763 27,555 10,888 360,133 23,372 295,353 \$50,000 under \$50,000. 33,227 110,010 7,669 88,763 27,555 10,888 360,133 23,372 295,353 \$50,000 under \$20,000. 82 9,417 133 7,724 3,621 507 60,383 1,018 50,167 \$150,000 under \$200,000. 82 9,417 133 7,724 3,621 507 60,383 1,018 50,167 \$150,000 under \$200,000. 34,600 14,2453 23 1,971 1,007 146 25,357 305 20,695 \$200,000 under \$200,000 under \$200,000. 32 1,732 38,793 305,866 82 9,417 133 7,724 3,621 507 60,383 1,018 50,167 \$150,000 under \$200,000 under \$200,000. 32 1,732 38,793 305 20,695 \$200,000 under \$200,0	3,000 under \$4,000	31,449	110,742	50,307	40,620	8,017	103, 286	362,588	132,393		34, 945 55, 376
\$10,000 under \$15,000. \$30,027 \$350,902 63,727 233,461 49,677 95,278 1,120,166 192,283 764,836 15,000 under \$25,000. \$1,732 81,939 9,752 61,913 14,735 19,964 341,054 40,848 256,526 120,000 under \$25,000. \$1,732 38,379 3,593 30,286 8,018 8,747 193,960 18,267 152,130 17,590 under \$50,000. \$3,227 110,010 7,699 88,763 27,555 10,888 360,133 23,372 295,353 150,000 under \$100,000 under \$100,000. \$68 43,612 1,537 36,735 15,477 3,102 205,309 6,577 172,691 100,000 under \$150,000. \$82 9,417 133 7,724 3,621 507 60,383 1,018 50,167 150,000 under \$200,000. \$82 9,417 133 7,724 3,621 507 60,383 1,018 50,167 150,000 under \$200,000. \$14 2,453 23 1,971 1,007 146 25,357 305 20,695 14 2,453 23 1,971 1,007 146 25,357 305 20,695 14 2,453 26 160 5,874 3,163 161 62,266 326 51,783 100,000 under \$200,0	5,000 under \$6,000.	35,214	195, 102	66,939	93,091	18,508	114,447	630,770	194,971	329,411	66,886
\$10,000 under \$10,000. \$30,027	5,000 under \$7,000	36,399 21.542		80,303 48,951		21,709 16,878	99,614 73,184	545,927	147,405	302,025	71,893 61,903
\$10,000 under \$15,000. \$30,027 \$350,902 \$63,727 233,461 \$49,677 \$95,278 \$1,120,166 \$192,283 764,836 \$15,000 under \$20,000. \$4782 \$81,939 9,752 \$61,913 \$14,735 \$19,964 341,054 \$40,848 226,526 \$20,000 under \$25,000. \$1,732 38,379 3,593 30,286 \$8,018 8,747 193,960 18,267 152,130 \$25,000 under \$50,000. \$3,227 \$110,010 7,699 88,763 27,555 10,888 360,133 23,372 295,353 \$20,000 under \$100,000. \$668 \$43,612 \$1,537 36,735 \$15,477 3,102 205,309 6,577 172,691 \$100,000 under \$150,000. \$82 9,417 113 7,724 3,621 507 60,383 1,018 50,167 \$150,000 under \$200,000. \$14 2,453 23 1,971 1,007 146 25,357 305 20,695 \$200,000 or more. \$200,000 or more. \$200,000 or more. \$200,000 under \$100,000 under \$100,000. \$200,000 under \$100,000 under \$100,000. \$200,000 under \$100,000 under \$100,000 under \$100,000. \$200,000 under \$100,000 under \$100,000. \$200,000 under \$10,000 under \$10	3,000 under \$9,000	21,663	184, 394	50,134	105, 169	21,551	61,378				66,039 52,124
\$15,000 under \$20,000.	10.000 under \$15.000	30,027	350,902	63,727	233,461	49,677	95,278	1,120,166	192, 283	764,836	164,301
\$25,000 under \$50,000 \$3,227 \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	15,000 under \$20,000	4,782 1,732	81,939	9,752	61,913	14,735 8,018	19,964 8,747	193,960	18,267	152,130	60,669 39,243
\$100,000 under \$150,000.	25.000 under \$50.000	. 3,227	110,010	7,699	88,763	27,555	10,888	360,133	23,372	295, 353	92,902 73,533
\$150,000 under \$200,000.				1	7,724	l .		60, 383	1,018	50, 167	25,402
San Jose, California Scranton, Pennsylvania Total. 221,515 11,409,616 400,489 798,930 182,314 81,946 1316,966 129,832 156,763	150.000 under \$200.000	. 14	2,453		1,971 5,874	1,007 3,163		25, 357 62, 266			11,117 28,334
Total.				Jose, Califor	L	I		Scran	ton, Pennsylva	nia	
.0. (2)	Total	221,515	¹ 1,409,616	400,489	798,930	182, 314	81,946	¹ 316,966	129,832	156,763	34, 353
No adjusted gross income			(2)	(²)	-	-	(²)	(2)	(²)	-	-
Under \$1,000. 18,924 10,545 15,584 538 108 12,726 6,211 10,432 144	nder \$1,000	18,924	10,545	15,584			12,726	6,211	10,432		29 938
\$1,000 under \$2,000.	2,000 under \$3,000	11,994	30,443		6,537	1,209	14,983	37,509	21,744	13,068	2,614
\$3,000 under \$4,000	3,000 under \$4,000	25,836	90,528	36,581 36,022	37,959	7,325			14,593 23,763	9,261 24,474	1,860 4,932
\$5,000 under \$6,000. 18,022 99,247 37,481 45,972 9,285 8,556 47,078 18,807 22,675	5,000 under \$6,000	18,022	99,247	37,481	45,972	9,285	8,556	47,078	18,807	22,675	4,496
\$6,000 under \$7,000	5,000 under \$7,000	25,910 21,878	162,631	48,060	86,358	17,546	4,317	36,466 32,479			3,946 4,212
tg 000 ymder to 000	3,000 under \$9,000	15,037	128,051	33,446	70,658	14,250	1 122	1	2, 145	6,278	1, 237
\$9,000 under \$10,000 9,425 89,666 23,292 51,776 10,827 1,122 10,215 2,145 6,278	10,000 under \$15,000	. 22,618	266, 133	48,902	176,901	37,921	1,688	20,017	3,121	13, 236	2,821
\$9,000 under \$10,000	15,000 under \$20,000	· 5,373	91,638	12,372 4,591	66,646	15,586 8,567	650	11,339	₩.		2,175 (²)
\$9,000 under \$10,000. 9,425 89,666 23,292 51,776 10,827 1 1,688 20,017 3,121 13,236 \$15,000 under \$20,000 5,373 91,638 12,372 66,646 15,586 650 11,339 1,221 8,863 \$20,000 under \$25,000 1,912 43,012 4,591 33,343 8,567 (2) (2) (3) (2) (3) (2)	25,000 under \$50,000	. 2,105	67,517	4,974	55,816	17,028	1) '	1	1		1,857
\$9,000 under \$10,000. 9,425 89,666 23,292 51,776 10,827 7		1	1 '			1		1 .	1		(2)
\$9,000 under \$10,000. 9,425 89,666 23,292 51,776 10,827 1 1,688 20,017 3,121 13,236 \$15,000 under \$25,000. 5,373 91,638 12,372 66,646 15,586 650 11,339 1,221 8,863 \$25,000 under \$25,000. 1,912 43,012 4,591 33,343 8,567 { 2 (2) (2) (2) (2) (2)	100,000 under \$150,000	• 22	0.000		,,,,,,			1 ' '	1 ' '	1 '	342

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Part Part			[18.	kable and non	taxable retur	Income tax					Tracma tou
March Marc	Adjusted gross income classes			Exemptions		after			Exemptions		
Section 1985			dollars)	dollara)	dollara)			dollara)	dollers)	dollars)	
Se objected grows becomes (***) (200 500									
The state 1,000					1,346,173	306,609				224,872	57,357
\$\\ \text{\$\frac{1}{2}\text{\$\frac{1}\text{\$\frac{1}{2}\$\fra					1, 360	- 273				- 42	- 16
## 500 mars \$1,000	\$1,000 under \$2,000	37,162	55, 289	41,605	14,685	2.877	9,824	14,556	13,854	2,024	404
## 500 mars \$1,000	\$3,000 under \$4,000	31, 118	110,904	42,246	53,013	10,490	9,193	32,871	18,592	9,890	1,961
\$\frac{6}{2}\frac{6}\frac{6}{2}\f		•			-				-		
## 1000 and ## 10,000. 10,000 and ## 10,000. 10,0	\$6,000 under \$7,000	38,844	252,006	87,996	125,697	25,635	8,448	53,911	16,579	28,605	5,840
\$1,000 and \$1,000. \$1,000	\$8,000 under \$9,000.	22,739	193,579	53,812	110,426	22,721	2,746 2,615	22,640	5,774	13,408	2,459
\$1,000 cases \$10,000. \$2,000 cases \$10,000. \$3,000 cases \$10,000. \$4,000 cases \$10,000.	· · ·	-					2 000		(*)		
\$25,000 mater \$30,000. \$25,000 mater \$20,000. \$25,00	\$15,000 under \$20,000	5,818	98,893	12,638	74,791	17,653	1,384	23,863	3,006	17, 253	4,057
March Marc	\$25,000 under \$50,000	3,048	103,407	7,047	86,764	27,798	954	30,488	1,970	24,921	7,613
Section Sect	\$100,000 under \$150,000			· · ·						-	
South North South North South North South North South South North South	\$150,000 under \$200,000\$200,000 or more		4, 197	59	3,703	1.958	6	994	9	870	492
Se selected gross increase \$\frac{1}{2}\$)					-,,,1					1,011
No selected grown forces \$\begin{align*} \begin{align*} \line{\chicket} \text{ (0.7) } \li	Total	80,722	¹ 4 68, 859	138,379	278,412	62, 814	89,054	¹ 468, 546	146,829	265,008	59,642
\$\frac{1}{2},000	ľ	(²)	(2)	(2)	-	-					
\$2,000 under \$1,000. \$2,000 under \$1,000. \$3,000 under \$4,000. \$4,000 under \$4,000.	Under \$1,000	6,115	3,658	4, 287			9, 334		7,588		
\$,000 cate \$1,000. 10,000 cat	\$2,000 under \$3,000	6,092	15, 736	9,463	5, 176	1,036	10,047	24,648	14, 257	8,587	1,652
\$ 1,000 carder \$4,000. 11,060	\$4,000 under \$5,000				8,363 21,758	1,583 4,355			16,770 14,765	14,330 20,740	2,706 4,209
## 37,000 under #\$1,000. 7,284 54,392 15,217 13,720 6,579 6,971 50,797 14,115 28,977 3,880 3,967 13,960	\$5,000 under \$6,000	11,886	64,988		31,544	6,344		57,744			
140,000 under \$15,000 5,468 63,306 12,460 4,220 3,100 12,601 12,6	\$7.000 under \$8.000	7,284	54,323	15,217	32,710	6,587	6.871	50,787	14, 185	28,877	5,868
## ## ## ## ## ## ## ## ## ## ## ## ##		(2)	(²)	(²), 131	(²)	(²)	(²), 389	(²)	(²)	(²)	(²)
1.500 content 1.500 conten	\$15,000 under \$20,000		63,506 12,273	12,404	44,219 9,472	9,376; 2,240	5, 352 1, 022	62,491 17,126		42, 276 12, 601	8,976 2 988
128 8,000 305 7,112 5,C25 119 7,478 224 6,614 2,868 130,000 under \$105,000 55 5,756 125 5,116 2,467 (?)	\$20,000 under \$25,000. \$25,000 under \$50,000.	(²)	(²)	(2)	(²)		(²)	(²)	(2)	(2)	(²)
\$1.50,000 under \$2.00,000 \$8	\$50,000 under \$100,000					3, 025					2,866
Total. 168,850 612,077 221,603 422,840 100,285 71,670 1378,377 116,282 216,301 48,082 100,285 71,670 1378,377 116,282 216,301 48,082 100,285 71,670 1378,377 116,282 216,301 48,082 100,285 71,670 1378,377 116,282 216,301 48,082 100,285	\$150,000 under \$200,000	53 -	5 , 756	125	5 , 116	2,467	(²)	(2)	(²)	(²) -	(2)
Total 1.	\$200,000 or more	8				1,269	8				1,214
No adjusted gross income. (2) (2) (2) (2) (2) (2) (2) (3) 7- Thefer \$1,000		1/4 450				700.045					
Under \$4,000	ľ				472,040	100, 285	——— —			216, 301	48,082
\$\frac{3}{0}\text{O} \text{under \$\frac{2}{2}\text{(0}\text{.}\text{(0}\text{)}}{\text{1}\text{, 600}} \text{ \text{.}\text{(0}\text{)}}{\text{.}\text{, 600}} \text{ \text{.}\text{, 600}}{\text{.}\text{.}\text{, 600}} \text{.}\text{.}\text{, 600}{\text{.}.	Under \$1,000			ļ	226	46				373	75
33,000 under \$3,000. 16,300 72,487 72,487 29,628 32,596 5,416 11,200 39,267 15,800 13,568 37,171 35,000 under \$3,000. 19,287 105,464 38,106 50,377 10,279 7,775 42,836 13,047 23,335 48,126 60,000 under \$45,000. 19,670 182,133 44,288 68,622 13,908 4,680 30,800 9,017 16,163 3,163 45,000 under \$8,000. 9,577 82,101 21,665 47,403 9,745 3,428 20,246 7,436	\$2,000 under \$3,000	15,767 14,887	23, 257	17,810			9,553	14,507	9,172	5,028	9 39
\$5,000 under \$45,000	\$3,000 under \$4,000. \$4,000 under \$5,000.	31,912	49,441	17,151	26,762	5,416	11,200	39, 267	15,890	18, 368	3,717
\$7,000 under \$8,000 10,750 80,296 24,160 45,223 9,328 5,931 44,648 12,199 24,490 4,914 49,000 under \$10,000 4,161 40,122 8,465 24,207 4,910 (?)		19,287	105,454	38,106	50, 537	10, 279	7,775	42,836	13,047	•	
\$9,000 under \$10,000. \$\frac{1}{4}\$161 \$\frac{1}{6}\$122 \$\frac{8}{4}.055 \$\frac{2}{2}.707 \$\frac{7}{4}.910 \$\frac{2}{5}\$\$\$ \$\frac{2}{5}\$\$\$ \$\frac{2}{5}\$\$\$ \$\frac{2}{5}\$\$\$ \$\frac{2}{5}\$\$\$ \$\frac{2}{5}\$\$\$ \$\frac{2}{5}\$\$\$ \$\frac{2}{5}\$	\$6,000 under \$7,000									16, 163 24, 490	3, 163 4, 914
\$\frac{\$41,000}{\$41,000}\$ under \$\frac{\$41,000}{\$41,000}\$\$. \$\frac{\$40,000}{\$40,000}\$\$. \$\frac{\$40,000}\$\$\$. \$\frac{\$40,000}{\$40,0				21,665	47,403	9,745	3,428	29, 246	7,436	17, 264	3,528
\$20,000 under \$20,000. 768 16,384 2,215 12,470 3,349 887 24,504 1,971 20,339 5,902 \$30,000 under \$40,000. 263 15,930 609 12,734 5,100 106 6,900 222 6,122 2,713 \$100,000 under \$100,000. (2) (2) (2) (2) (2) (2) (2) (2) (2) (2)	\$19,000 under \$15,000	7,206	83,929	15, 283	56,212	11,990	4,807	56,919	9,865	39,592	8,454
\$100,000 under \$150,000.	\$20,000 under \$25,000.	768	16, 384	2,216	12,470	3,349	0011		· .		
\$100,000 under \$4,000,000. Columber \$2,000,000 or more. Columber \$2,000,000 or more. Columber \$2,000,000 or more. Columber \$2,000,000 or more. Columber \$2,000,000 or more. Columber \$2,000,000 or more. Columber \$2,000 or mo	\$25,000 under \$30,000. \$50,000 under \$100,000.				28,012 12,734	8,595 5,100	, ,	· 1	- 1		
Syracuse, New York Tacoma, Washington Total. 206,034 1,072,175 336,379 602,955 131,741 106,425 1963,652 195,686 303,487 69,654	\$100,000 under \$150,000	1	(²)	(²)) (2)	(2)	(2)	(2)	
Total. 206,034 \(\frac{1}{1}\),072,175 \(336\),379 \(602\),955 \(131\),741 \(106\),425 \(\frac{1}{5}63\),652 \(195\),686 \(303\),487 \(69\),654 \(80\),654 \(80\),654 \(80\),654 \(80\),654 \(80\),655 \(80\),6	\$200,000 or more	} 7		i		552) '/				(-)
No adjusted gross income. (2) (2) (2) (2) (2) (3) (2) (2) (2) (2) (2) (3) (2) (2) (4) (5) (5) (6) (7,476 (8,66) (7,476 (8,66) (7,476 (8,66) (7,476 (8,66) (7,476 (8,66) (7,476 (8,66) (7,476 (8,66) (7,476 (8,66) (7,476 (8,66) (7,476 (8,66) (7,476 (8,66) (7,476 (8,66) (7,476 (8,66) (7,476 (8,66) (7,476 (8,66) (1,15) (}		· · · · · · · · · · · · · · · · · · ·	acuse, New Yor	rk			····	ma, Washingto	n	
\$\$\frac{1}{3},000 \text{ under \$\frac{1}{2},000.\$ \$\$\frac{2}{2},015\$ \$\$\frac{2}{3},935\$ \$\$\frac{1}{2},945\$ \$\$\frac{2}{3},020\$ \$\$\frac{1}{3},000\$ \$	The state of the s				602,955	131,741				303,487	69,654
\$1,000 under \$2,000. 20,525 29,493 20,724 8,138 1,611 13,636 19,927 15,023 5,175 1,034 \$3,000 under \$3,000. 31,754 43,355 22,960 16,824 3,266 9,887 24,112 16,613 6,083 1,151 3,000 under \$4,000. 25,336 88,800 35,677 43,406 8,750 11,622 40,297 20,126 15,157 3,056 \$5,000 under \$5,000. 27,179 122,012 41,476 64,516 13,046 12,198 55,242 21,374 26,047 5,263 \$5,000 under \$6,000. 23,040 125,745 45,191 62,286 12,551 13,377 74,246 31,590 31,181 6,305 \$6,000 under \$7,000. 22,817 146,774 47,927 76,864 15,616 12,734 83,103 29,729 41,267 83,397 \$7,000 under \$8,000 under \$8,000. 11,643 87,461 26,987 47,514 9,707 8,012 60,598 18,892 33,977 6,971 \$8,000 under \$9,000. 10,821 91,830 22,239 56,992 11,807 3,177 26,795 7,879 15,064 3,069 \$1,000 under \$10,000. 8,706 82,974 20,167 52,265 10,862 4,582 43,412 9,125 29,212 60,538 \$15,000 under \$20,000. 20,88 35,794 4,512 26,217 6,026 689 11,777 1,770 8,901 2,068 \$25,000 under \$20,000. 12,295 35,994 4,512 26,217 6,026 689 11,777 1,770 8,901 2,068 \$25,000 under \$20,000. 12,295 40,295 39,993 9,242 587 21,067 11,309 17,771 5,774 \$50,000 under \$10,000. 36 3,323 74 3,074 1,499 53 6,462 91 4,438 2,391 100,000 under \$10,000. 36 3,323 74 3,074 1,499 53 6,462 91 4,438 2,391 100,000 under \$10,000. 36 6 1,006 11 806 441		1		- 1	420	96		J ⁽²⁾		262	-
\$3,000 under \$4,000. 25,336 88,800 35,677 43,406 8,750 11,622 40,297 20,126 15,157 3,056 \$4,000 under \$5,000. 27,179 122,012 41,476 64,516 13,046 12,198 55,242 21,574 26,047 5,263 \$5,000 under \$6,000. 23,040 125,745 45,191 62,286 12,551 13,377 74,246 31,590 31,181 6,305 \$7,000 under \$8,000 under \$8,000. 22,817 146,774 47,927 76,864 15,616 12,734 83,103 29,729 41,267 8,397 \$7,000 under \$8,000 under \$8,000. 11,643 87,461 26,987 47,514 9,707 8,012 60,598 18,892 33,977 6,971 \$8,000 under \$9,000 under \$10,000. 8,706 82,974 20,167 52,265 10,862 4,882 43,412 9,125 29,212 6,053 \$10,000 under \$15,000. 11,206 131,206 24,746 87,353 18,734 5,914 69,060 11,887 49,204 10,632 \$15,000 under \$20,000. 2,098 35,794 4,512 26,217 6,026 689 11,777 1,7770 8,901 2,068 \$20,000 under \$20,000. 11,206 131,206 24,746 87,353 18,734 5,914 69,060 11,887 49,204 10,632 \$20,000 under \$20,000. 11,206 131,206 24,746 87,353 18,734 5,914 69,060 11,887 49,204 10,632 \$20,000 under \$20,000. 11,206 131,206 24,746 87,353 18,734 5,914 69,060 11,887 49,204 10,632 \$20,000 under \$20,000. 11,206 131,206 24,746 87,353 18,734 5,914 69,060 11,887 49,204 10,632 \$20,000 under \$20,000. 11,206 131,206 24,746 87,353 18,734 5,914 69,060 11,887 49,204 10,632 \$20,000 under \$20,000. 11,206 131,206 24,746 87,353 18,734 5,914 69,060 11,887 49,204 10,632 \$20,000 under \$20,000. 11,206 131,206 24,746 87,353 18,734 5,914 69,060 11,887 49,204 10,632 \$20,000 under \$20,000. 11,206 131,206 24,746 87,353 18,734 5,914 69,060 11,887 49,204 10,632 \$20,000 under \$20,000. 11,206 131,206 24,746 87,353 18,734 5,914 69,060 11,077 1,770 8,901 2,068 12,000 under \$20	\$1,000 under \$2,000	20,525	29,493	20,724	8,138	1,611	13,636	19,927	15,023	5,175	1,034
\$5,000 under \$6,000. 23,040 125,745 45,191 62,286 12,551 13,377 74,246 31,990 31,181 6,305 45,000 under \$7,000. 11,43 87,461 26,987 47,514 9,707 8,012 60,598 18,892 33,977 6,971 89,000 under \$9,000. 10,821 91,830 22,239 56,992 11,807 3,177 26,795 7,879 15,064 3,069 49,000 under \$10,000. 82,706 82,974 20,167 52,265 10,862 4,582 43,412 91,225 6,053 \$10,000 under \$10,000. 11,206 131,206 24,746 87,353 18,734 5,914 69,066 11,887 49,204 10,632 \$15,000 under \$20,000. 20,000 11,206 131,206 24,746 87,353 18,734 5,914 69,066 11,887 49,204 10,632 \$15,000 under \$20,000. 20,000 12,0	\$3,000 under \$4,000	25, 336	88,800	35,677	43,406	8,750	11,622	40, 297	20, 126	15,157	3,056
\$5,000 under \$7,000. 22,817	· ·	I	1					. 1			
\$\$,000 under \$9,000	\$6,000 under \$7,000	22,817	146,774	47,927	76,864	15,616	12,734	83,103	29,729	41,267	8,397
\$10,000 under \$15,000.	\$8,000 under \$9,000	10,821	91,830	22, 239	56,992	11,807	3,177	26,795	7,879	15,064	3,069
\$15,000 under \$20,000.	\$10,000 under \$15,000.	11,206	131,206	24,746				- 1	- 1		10,632
\$25,000 under \$50,000.	\$20,000 under \$25,000	2,098	35,794	4.512	26,217	6,026	689	11,777	1,770	8,901	2,068
\$100,000 under \$150,000. 36 3,923 74 3,074 1,499 53 6,462 91 4,438 2,391 \$150,000 under \$200,000. 6 1,006 13 712 368 6 1,006 11 806 441	\$25,000 under \$50,000	1,155	38,370	2,839	29,993	9,242	587	21,067	1,309	17,771	5,774
\$100,000 under \$200,000	\$100,000 under \$150,000	36	3,923	74	3,074	1,499	53	6,462	91	4,438	2,391
751 1,682 10 1,446 761 5 1,910 11 1,675 898	\$150,000 under \$200,000	6 5	1,006 1,682	13 10	712 1,446	368 761	6 5	1,006 1,910	11 11	806 1,675	441 898

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

		(10x	able and non	taxable retur	ן פון					
Adjusted space income allegate	Number of	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
Adjusted gross income classes	returns	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	returns	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
		Tampa-St.	Petersburg,	Florida			Т	oledo, Ohio		
Total	238, 267	11,085,412	407, 250	542,718	125,614	156,784	¹ 887, 350	264, 296	525,529	121, 208
No adjusted gross income	1,729	³ 4, 131	2,840		-	(2)	(²)	(²)	-	
Under \$1,000	31,328	17,641	30,507	831	168	19, 275	10, 322	16,400	599	118
\$1 000 under \$2 000	30,435	44,447	40,645	7,139	1,387 4,405	15,903	23,796 31,651	16,575 14,715	7,194 13,235	1,347 2,644
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	41,452 32,819	104,782 113,000	67,099 56,016	25,746 38,204	7,599	12,661 12,267	43, 265	17,213	20, 158	3,998
	22,566	100,722	44,480	38, 170	7,441	19,763	89,836	37,114	40,419 45,955	8,250 9,371
\$5,000 under \$6,000 \$6,000 under \$7,000	23,461 17,841	128,454 114,590	50,762 37,678	54, 155 55, 893	10,461 10,734	16,901 15,138	92, 163 98, 905	36,174 30,811	55,110	11, 265
\$7,000 under \$8,000	9,806	73,492	21,963	38,981	7,835	10,665 12,854	80,056 108,695	24,485 26,858	45,478 66,856	9,167 13,572
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	6,447 4,764	54,904 44,978	12,971 8,987	31,959 29,747	6,414 6,002	6,557	62, 253	13,379	41, 127	8,443
\$10,000 under \$15,000	9,278	110,213	19,334	75,560	16,009	10,277	118,162	20, 311	83,665	17,918 5,596
\$15,000 under \$20,000 \$20,000 under \$25,000	2,604 1,181	44, 131 26, 434	5,782 2,684	33,018 20,016	7,639 4,916	1,889 787	32,071 17,631	4,100 1,477	24,014 14,225	3,694
\$25,000 under \$50,000	1,999	65,872	4, 245	53,935	16,820	1, 268 258	43,227 16,515	3, 065 568	36,494 14,093	11,740 5,976
\$50,000 under \$100,000 \$100,000 under \$150,000	479	31,976 5,027	1,102	26, 988 4, 445	11,454 2,276	32	3,895	65	3,336	1,685
\$150,000 under \$200,000	17	2,956	31	2,672	1,346	11	1,934	22 48	1,653 11,918	942 5,482
\$200,000 or more	17	5,924	40	5,259	2,708	24	13,312			2,402
		Tre	nton, New Jer	sey				hlsa, Oklahom		
Total	104,086	¹ 573,790	169,654	336, 156	78,759	144,112	¹ 778,490	246,842	425, 327	100, 253
No adjusted gross income	(²)	(²)	(²)	-	-	(²)	(²)	(2)	-	-
Under \$1,000\$1,000 under \$2,000	8,475 9,028	4,542 13,795	7,551 10,383	367 3,082	74 613	15,245 11,815	7,318 16,777	13,695 12,682	320 5,227	1,044
\$2,000 under \$3,000. \$3,000 under \$4,000.	14,538	35,753	20,500	12,703	2,489	17,807	43,946 58,052	25,053 26,967	13,325 23,233	2,648 4,679
\$3,000 under \$4,000 \$4,000 under \$5,000	13,920 13,708	48,922 61,042	19,827 20,808	23, 264 31, 785	4,650 6,279	16,562 16,755	73, 242	30, 337	29,536	5,910
\$5,000 under \$6,000. \$6,000 under \$7,000.	11,602	62,820	20,634	32,174	6,601	17,355	94, 204	36,856	42,835	8,620 10,103
\$7.000 under \$8.000	8,175 7,811	52,845 58,098	16,595 17,527	28,670 32,631	5,732 6,636	16,036 9,377	105,019 71,109	36,627 18,514	50, 226 39, 962	8,178
\$8,000 under \$9,000. \$9,000 under \$10,000.	3,836	33,160 27,016	9,013 5,513	18,591 17,294	3,714 3,529	6,537 3,311	54,989 31,501	11,919	34,445 19,894	6,987 4,120
\$10,000 under \$15,000	2,868 5,663	67,367	11,343	47,495	10,149	8,452	99,520	17,285	65,979	14,162
\$15,000 under \$20,000	1,804	31,400	3,997	23,666	5,490	1,917 872	32,432 19,011	3,612 1,892	25, 118 14, 708	5,944 3,631
\$20,000 under \$25,000. \$25,000 under \$50,000.	799 1,053	18,069 37,015	1,997 2,296	14,406 30,967	3,628 10,236	1,106	35,968	2,575	28, 952	8,843
\$50,000 under \$100,000	219	14,516	427	12,461	5,506	348	23,961	836	19,506	8,340
\$100,000 under \$150,000 \$150,000 under \$200,000	(²) 8	(²) 1,335	(²) 21	(²) 1,101	(²) 587	40 9	4,910 1,621	91 19	3,974 1,335	2,082 775
\$150,000 under \$200,000. \$200,000 or more.	9	4,075	20	3,421	1,833	22	8,622	54	6,752	4,118
		Utic	a-Rome, New 1	fork		Washi	ngton, Distri	t of Columbia	-Maryland-Vi	rginia T
Total	106, 127	¹ 516,535	180,437	282,002	60,503	703,658	¹ 4,315,146	1,135,841	2,616,386	614, 324
No adjusted gross income	(²)	(²)	(²)	-	-	(²)	(²)	(2)	-	-
Under \$1,000	11,382 9,406	7, 119 13, 307	9,287 10,560	461 3,690	92 738	63,424 72,674	33,410 107,813	55,391 76,570	1,795 29,495	351 5,809
\$2,000 under \$3,000. \$3,000 under \$4,000.	14,202	35,674	18,492	14,549	2,895	73,957	182,988	100,231	68,768	12,911
\$4,000 under \$5,000	15,985 13,055	56, 295 58, 578	22, 367 26, 608	27,895 27,300	5,510 5,486	74,904 83,187	265, 299 372, 118	112,433 124,655	119,827 199,819	23, 630 40, 087
\$5,000 under \$6,000. \$6,000 under \$7,000.		71,348	27,563	34,767	6,955	66,243	364,330	111, 254	200,865	40,965
57. UK) inder 58. UK)	6,825 4,693	45, 168 35, 131	14, 233 10, 796	25,156 19,113	5,092 3,896	55,090 36,796	356,424 273,309	103,164 71,202	197,654 162,549	40,668 33,267
\$8,000 under \$9,000. \$9,000 under \$10,000.	6,574	55,873	17,036	31,638	6,434	36, 247	307,931	77,377	185,049 197,870	37,824
\$10,000 under \$15,000	2,838 5,776	26, 364 66, 706	5,791 12,926	17,588 44,664	3,714 9,553	34, 158 76, 062	325,410 904,535	159,258	615,275	1
\$15,000 under \$20,000 \$20,000 under \$25,000	857	14,523 (²)	1,978 (²)	10,758 (²)		16, 292 5, 787	277.645	34,617 13,348	204,403 97,893	47,594
\$25,000 under \$50,000	574	18,272	1, 195	14,388	4,504	J. (41	1 198,392	13,397	157,217	49,461
\$50,000 under \$100,000 \$100,000 under \$150,000	70	, ,	161	3,773	1,574		1	4,502	111,927	1
\$150,000 under \$200,000. \$200,000 or more.	} (2)	(²) 776	(²) 8	(²)	(²) 317	378 62	44,304 10,342		36,038 7,831	4,203
\$200,000 or more	, ,,	I		L	717	1 77	· · · ·	147	22,111	12,583
			/ichita, Kans		· ·			e-Hazleton, Pe		Ι
Total	109,919	¹ 597,541	200, 123	316,428	72,014	119,280			251,479	54,915
No adjusted gross income	(²)	(2)	(²)	-	-	(²)	(²)	(2)	-	-
Under \$1,000\$1,000 under \$2,000	8,509 13,049	4,858 20,173	7,296 15,075		1,076	17,320	7,834 26,200	12,789 20,816	583 7,466	1,489
\$2,000 under \$3,000 \$3,000 under \$4,000	12,208	29,991	18,905	8,539	1,710	16,855	43, 298 65, 553	24,546	15,703 29,001	
\$4,000 under \$5,000	12,245 11,307	43,501 51,788	19,888 22,669		4,178	15,937			30,450	6,163
\$5,000 under \$6,000 \$6,000 under \$7,000	13,360	73,310	26,728			14,061 7,133	76,590 46,453		41,930 25,266	
\$7.000 under \$8.000	11,761 7,029		28, 090 18, 289	24,814	4,990	4,957	36,616	8,537	23, 812	4,967
\$8,000 under \$9,000. \$9,000 under \$10,000.	5,571 4,153	46,820 39,636	11,447 7,088		5,772	3,033	25,559 (²)	7,675	14,719 (²)	2,995 (²)
\$10,000 under \$15,000. \$15,000 under \$20,000.		87,169	16,930	57,629	12,252	1,890	22,610	4,106	15,639	3,359
\$20,000 under \$25,000	445	21,475	2,846	15,585	3,597	827	14,521 9,530	1,612	11,474 7,643	1.948
\$25,000 under \$50,000. \$50,000 under \$100,000.	610	19,230	1,397	15,785	1,977 4,710	466 81	15,952	1,262	13,006	4,200
\$100,000 under \$100,000	1	1 '	452 70	1		i	(2)	(2)	4,507 (²)	1,908 (2)
\$150,000 under \$200,000	9	1,566	25	1,233	675	It 2	926	I	707	
\$200,000 or more	14	4,734	25	3,929	2,001	17	1	<u> </u>	<u> </u>	

Table 19. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS —Continued

		[183	cable and non	taxable retti	ns j					
Adjusted gross income classes	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
		(Thousand dollars)	(Thousand dollars)	(Thousand dollers)	(Thousand dollers)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
		Wilmington	n, Delaware-N	ew Jersey			Worces	ter, Massachu	setts	•
Total	133,802	¹ 854,922	229,637	520,943	153, 127	108,939	¹ 520,751	178,812	275,445	61,711
No adjusted gross income	(²)	(2)	(²)			(2)	(2)	(²)	2123112	
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000.	14, 525 12, 113 12, 842 14, 886 15, 135	8,399 17,839 31,805 52,435 69,251 71,756	13, 106 14, 026 15, 021 24, 225 26, 633 26, 049	534 4, 393 14, 039 23, 969 35, 020 36, 089	107 873 2,626 4,800 7,074 7,318	13,462 15,130 10,809 9,900 17,436 10,118	7,029 21,885 27,499 34,470 78,273 56,007	9,896 16,558 12,063 15,626 30,831 21,427	807 6, 043 11, 814 13, 946 35, 671 26, 843	162 1,173 2,364 2,821 7,199 5,410
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	13, 364 13, 392 4, 920 (²)	86,600 99,490 41,799 (²)	30, 298 28, 397 10, 259 (²)	44, 881 59, 054 26, 425 (²)	9,157 12,111 5,469 (²)	14,279 5,474 3,494 (²)	93,042 40,680 29,507 (²)	32,493 12,809 7,789 (²)	46,605 21,896 18,093 (²)	9,588 4,485 3,656 (²)
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	9,829 2,569 939 1,644 404	113,971 43,904 20,842 55,014 28,240	20, 220 6, 072 1, 945 3, 465 874	79, 333 32, 843 16, 297 44, 456 23, 412	16,929 7,407 4,309 13,400 10,119	4,394 1,111 (²) 509 190	51,191 19,197 (²) 16,840 12,411	9,287 2,689 (²) 1,177 504	35,231 13,691 (²) 12,962 9,896	7,551 3,141 (²) 3,970 4,045
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 or more.	64 30 107	8,175 5,248 78,719	110 67 207	6,793 4,017 55,907	3,736 2,274 42,643	(²) 3 12	(²) 502 2,943	(²) 4 23	(²) 317 1 ,7 76	(²) 172 1,025
		You	k, Pennsylva	nia			You	ngstown, Ohio		
Total	89,841	¹ 435,769	156, 122	232,416	51,885	173,536	¹ 908,557	308,402	491, 157	107,519
No adjusted gross income	(²)	(²)	(2)	-	-	(²)	(2)	(²)	-	
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	9,006 9,400 10,411 9,880 15,203	5,689 14,359 25,804 34,278 68,063	8,915 9,196 13,669 21,384 30,477	526 4,095 9,959 9,689 28,872	105 788 1,948 1,953 5,815	18, 396 17, 958 5, 363 12, 394 21, 575	9,574 27,021 38,815 44,040 97,950	18,509 19,817 20,910 19,540 40,336	346 7,719 13,321 17,715 43,088	70 1,544 2,664 3,573 8,729
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	10,940 8,865 4,013 3,236 4,022	59, 944 56, 617 30, 405 27, 263 38, 005	21,033 17,963 8,315 6,900 8,185	31,17€ 29,818 17,999 17,234 25,383	6,315 5,991 3,603 3,552 5,261	28,664 16,614 13,871 8,199 8,831	158,127 107,997 102,670 69,466 84,187	64,420 34,724 30,919 16,279 18,751	70,162 56,587 57,062 44,059 54,327	14, 183 11, 353 11, 694 9, 056 11, 303
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	3,256 712 499 111	37, 176 11, 630 14, 711 7, 209	6,884 1,413 963 229	25,497 9,193 12,094 6,361	5,426 2,133 3,808 2,660	8,423 1,509 480 513 168	98,588 25,508 10,873 17,818 10,971	17,285 3,002 1,068 1,273 386	68,982 19,890 8,797 15,378 9,285	14,802 4,725 2,442 4,911 3,975
\$100,600 under \$150,000. \$150,600 under \$200,000. \$200,600 or more.	(²) 4 5	(²) 657 1,548	(²) 7 8	(²) 545 1,345	(²) 308 899	(²) 4 5	(²) 701 1,773	(²) 7 10	(²) 524 1,359	(²) 258 878

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

Addjusted gross income less adjusted gross deficit.

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

Adjusted gross deficit.

HISTORICAL TABLES

INDIVIDUAL RETURNS, 1950-1959

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These historical data were taken from tables prepared for Statistics of Income, Individual Income Tax Returns for each of the years 1950 through 1959. One must not expect exact comparability of data among all years, for the tables span a period during which there were changes in both the law and the return forms.

Table 20. -- NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GFOSS INCOME AND DEFICIT, TAXABLE INCOME, AND TAX

There			T	, 			1	 	TWV	
Items	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
Number of returns, total ¹	60, 271, 297	59,085,182	59,825,121	59, 197, 004	58, 250, 188	56,747,008	57,838,184	56,528,817	55,447,009	53,060,098
Returns with adjusted gross income, total	59,838,162	58,700,924	59,407,673	58,798,843	57,818,164	56,306,704	57,415,885	56, 107, 089	55,042,597	52,655,564
Taxable: With income tax Self-employment tax only	47,496,913	45,652,134	46, 865, 315	46, 258, 646	44,689,065	42,633,060	44,159,622 1,046,507	42,833,675 1,033,157	41,594,222 1,042,575	
Nontaxable: Self-employment tax only Other nontaxables	2, 118, 818 10, 222, 431	2,211,773 10,837,017	2,211,318 10,331,040	2,443,181 10,097,016		1,135,590 12,538,054	_	_	_	_
Returns with no adjusted gross income, total1	1	1	417,448	1	' '	440, 304	1	421,728	1 ' '	1 ' '
Taxable: Self-employment tax only	_	_	_	_		-	17,022			
Nontaxable: Self-employment tax only Other nontaxables ¹	79,543 353,592	57,684 326,574	85,265 332,183	97,405 300,756	79,829 352,195		_	_	_	_
Number of—					,		,	-12,007	332,333	404,004
Taxable returns Nontaxable returns ¹	47,496,913 12,774,384		46,865,315 12,959,806			42,633,060 14,113,948		43,876,273 12,652,544	42,648,610 12,798,399	
Returns with itmeized deductions	, -, -	1	20, 155, 361	1 ' '	16,891,084	15,701,595	14,426,417	12,835,776	11,581,696	10, 320, 298
Taxable Nontaxable:	, , , , , ,	' '	18,569,233	16,972,938	15,434,733	13,711,830	12,932,132	11,462,609	10,212,822	8,724,546
With adjusted gross income	-	-	1,586,128	1,485,625	1,456,351	1,549,461 440,304	1,089,008 405,277	960,880 412,287	976 , 275 392 , 599	1,191,218 404,534
Returns with standard deduction Taxable	1 ., ,		39,669,760	, ,		41,045,413	43,411,767	43,693,041	43,865,313	42,739,800
Nontaxable: With adjusted gross income. With no adjusted gross income.	10,592,378	11,291,082	28, 296, 082 10, 956, 230	11,054,572	11,672,748	28,921,230 12,124,183	32, 291, 019	32,413,664	32,435,788 11,429,525	29,462,136 13,277,664
Number of returns with self-employment tax	433, 135		417,448	398, 161		-	-	-	-	, , , -
Number of returns with taxable income	7,036,392 47,745,570	1 ' '	6,992,226	7,350,166		4,211,656	4,217,492	4,059,497	4,073,811	-
Taxable Nontaxable	47,496,913	45,652,134	47,116,645 46,865,315	46,484,182 46,258,646	44,689,065	42,814,133 42,633,060	_	-	_	-
Number of returns by source of income: Positive income:	248, 657	267, 559	251, 330	225,536	225, 145	181,073	-	-	-	-
Salaries and wages. Dividends in adjusted gross income ² . Interest received ² . Annuities and pensions:	52, 850, 938 4, 682, 638 9, 273, 694	51,588,438 4,235,017 7,407,870	52,596,961 4,168,499 7,286,314	51,912,814 3,924,583 6,715,135	51, 255, 701 3, 715, 617 6, 330, 784	49,925,305 3,681,007 6,124,385	50,873,912 4,495,133 5,579,720	49,842,862 4,218,722 5,196,439	48,538,699 4,038,391 4,824,056	46,147,211 3,668,423 4,410,271
Life expectancy method3-year method	728,077 343,115	740, 180 268, 920	659, 356 26 1, 085	613,747 209,212	575, 633 192, 029	} 730, 279	735,471	634,881	598,330	525,514
Income from estates and trusts	381,120	370, 879	362, 324	375,008	360, 155	368, 806	426,823	425,669	432, 106	387, 298
Business profit	6,894,616 1,645,707	6,880,831 1,611,329	6,775,335 1,606,524	7,381,270 1,550,819	6,736,435 1,687,570	6,320,812 1,588,046	6,121,474 1,649,591	5,791,797 1,625,320	6,127,629 1,692,545	5,876,922 1,872,550
Net gain from sales of capital assets Net gain from sales of property	4,007,011 98,140	3,469,064 104,270	2,936,564 127,417	3, 148, 460 98, 875	2,899,881 109,983	2,411,147 135,062	1,987,723 93,741	2,034,196 98,738	2,132,037 100,765	1,895,963 117,067
Rents and royalties net income Other sources ³	4,113,564	4,089,106	4,097,602	4,090,501	3,986,860	3,863,618	4,061,630 1,861,744	3,865,368 1,888,988	3,835,620 2,353,892	3,727,762 2,278,576
Losses: Business loss									, , , , , ,	,,
Partnership loss	1,715,094 302,041	1,499,888 266,259	1,474,967 265,951	1,591,397 244,719	1,508,662 267,102	1,464,726 228,949	1,281,395 241,505	1,080,870 208,170	1,047,713 219,839	988,465 250,928
Net loss from sales of capital assets Net loss from sales of property	900,118 150,212	920, 578 130, 753	1,038,208 150,294	783,596 206,108	654, 1.21 157, 919	664, 084 207, 456	789,370 151,152	665,727 124,402	582,413 180,335	668,038 182,540
Rents and royalties net loss	1,605,427	1,513,200	1,404,920	1,319,253	1,253,080	1,143,837 34,781	1,192,880 38,205	1,054,992 29,987	977,980 30,570	899, 337
Loss from estates and trusts	19,162	22,150	20, 167	28,102	20,978	12, 258	-	-	-	
					(Thousand	dollers)				
Amount of adjusted gross income, total	306,616,924	282,166,418	281, 308, 431	268, 583, 814	249,429,182	230, 235, 855	229,863,409	216,087,449	203,097,033	179,874,478
Taxable returns Nontaxable returns	287,775,346 18,841,578	262,188,335 19,978,083	262,169,296 19,139,135	249,551,275 19,032,539	229,595,449 19,833,733	209, 668, 830 20, 567, 025	212,421,184 17,442,225	198,531,784 17,555,665	185,171,964 17,925,069	158,545,122 21,329,356
Amount of adjusted gross deficit	1,521,945	1,012,326	987,865	8 59, 546	898,865	1,014,480	1, 155, 153	797,541	760,548	726, 202
Amount of taxable income	166, 540, 616	149, 337, 414	149, 363, 077	141,532,061	128,020,111	115,331,301	_	-	_	-
Amount of tax, total	39, 346, 805	34,924,820	34,974,804	33, 265, 247	30,076,935	26,967,251	29,657,273	28,020,288	24,439,073	18,374,922
Income tax after credits	38,645,299 701,506	34, 335, 652 589, 168	34, 393, 639 581, 165	32, 732, 132 533, 115	29,613,722 463,213	26,665,753 301,498	29, 430, 659 226, 614	27,802,831 217,457	24,227,780 211,293	18,374,922
1p., 1, 1, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,							117.121			

¹Excludes returns with no information 1953-56 and 1958-59.

Reported on Form 1040 and for 1959, Form 1040W.

Not available after 1953. Includes Forms 1040A showing wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 per return, reported in one sum as other income.

Not available for 1950 nor for 1955-59.

INDIVIDUAL INCOME TAX RETURNS, 1950-1959

Table 21.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES

			CLA	SSES						
Adjusted gross income classes	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
NUMBER OF RETURNS										
Total	47,496,913	45,652,134	46,865,315	46,258,646	44,689,065	42,633,060	44,159,622	42,833,675	41,594,222	38,186,682
\$600 under \$1,000	1,341,398 2,129,771	1,296,407 2,127,075	1,338,986 2,257,213	1,357,447 2,392,096	1,437,846 2,483,242	1,292,988 2,426,670	1,361,444 2,632,034	1,420,812 2,760,133	1,610,092 2,754,588	1,570,113 2,663,366
\$1,500 under \$2,000	2,093,777 2,494,170	2,111,329 2,537,591	2,252,645 2,764,261	2,364,317 2,878,453	2,447,663 2,961,513	2,431,232 3,078,559	2,787,231 3,335,910	2,963,805 3,568,839	3,115,581 3,814,784	3,333,412 4,132,168
\$2,500 under \$3,000	2,766,760	2,807,388	2,930,022	3,169,007	3,318,528	3,452,029	3,685,629	3,883,813	4,178,241	4,585,740
\$3,000 under \$4,000	5,939,254 6,649,987	6,295,457 6,954,051	6,682,982 7,454,651	7,158,365 7,650,165	7,529,308 7,619,205	7,924,537 7,545,254	8,202,537 7,666,402	8,552,203 7,279,244	8,858,530 6,949,135	8,668,606 5,740,400
\$5,000 under \$10,000	19,305,707	17,702,182	17,697,020	16,179,494	14,328,468	12,355,239	12,490,576	10,609,222	8,699,138	6,114,699
\$10,000 under \$15,000	3,203,834 706,164	2,484,984 587,465	2,211,504 543,154	1,918,975 497,449	1,517,076 425,730	1,215,482 368,492	1,158,199 348,741	983,014 324,088	831,819 295,919	679,114 256,019
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000	301,431	264,487	250,583	234,745	210,172 120,427	291,668	264,008	252,333	154,766	139,837 83,645
\$20,000 under \$50,000	422,251	369,515	366,156	346,246	190,589	161,897 70,332	150,981 60,260	152,900 65,3 96	149,837 67,447	136,462 62,689
\$100,000 under \$150,000	114,711	91,605 14,049	93,289 14,089	89,095 14,057	77,563	11,617	`		1 12 0/5	11,564
\$150,000 under \$200,000. \$200,000 under \$500,000.	4,475 4,776	3,845 3,937	3,986 3,979	3,843 4,031	3,937 4,009	3,192 3,234		14,114 i 3,195	ا 4,008 3,905	3,948 4,058
\$500,000 under \$1,000,000	717	531	578	593	624	437 201	372 145	416 148	523 171	623 219
\$1,000,000 or more	265	236	217	268	263		143	140	1/1	219
ADJUSTED GROSS INCOME					(Thousan	d dollars)	· · · · · · · · · · · · · · · · · · ·			
Total	287,775,346	262,188,335	262,169,296	249,551,275		209,668,830	210,483,602	1,191,714	183,243,590	158,545,122
\$600 under \$1,000 \$1,000 under \$1,500	1,116,472 2,674,096	1,083,049 2,683,333	1,117,050 2,831,221	1,130,213 3,005,109	1,200,421 3,106,659	1,078,798 3,047,987	1,146,237 3,299,462	3,463,102	1,354,605 3,452,761	1,310,810 3,381,544
\$1,500 under \$2,000	3,647,621 5,603,123	3,675,817 5,714,958	3,937,439 6,225,270	4,129,399 6,474,182	4,265,817 6,666,813	4,237,823 6,922,726	4,865,679 7,493,336	5,176,783 8,030,291	5,446,167 8,578,144	5,818,935 9,290,893
\$2,500 under \$3,000		7,735,369	8,079,602	8,737,648	9,157,665	9,505,225	10,156,359	10,717,097	11,530,006	12,652,390
\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$10,000.	20,835,185	22,091,696 31,278,974	23,448,457 33,541,308	25,144,783 34,380,979	26,407,948 34,208,187	27,812,489 33,828,835	28,746,397 34,370,599	29,930,509 32,575,069	30,946,234 31,016,829	30,154,986 25,557,691
		120,222,881	119,494,167	108,296,216	94,801,910	81,237,475	81,752,818 13,718,699	68,763,095	55,838,698 9,923,727	39,046,068 8,148,940
\$10,000 under \$15,000 \$15,000 under \$20,000	37,628,019 12,073,580	29,176,927 10,041,825	25,971,375 9,294,499	22,543,784 8,531,736	17,908,955 7,295,826	6,316,307	5,983,194	5,561,110	5,078,155	4,396,990
\$20,000 under \$25,000 \$25,000 under \$30,000	6,698,056	5,875,992	5,576,891 12,220,088	5,215,782	4,680,576 3,284,321	7,018,963	6,355,250	6,084,077	3,447,638 2,556,301	3,110,483 2,281,381
\$30,000 under \$50,000. \$50,000 under \$100,000.	7,549,453	12,313,280	6,124,500	5,900,331	7,138,272 5,149,111	6,067,727 4,651,794	5,682,111 3,994,325	5,757,127 4,340,235	5,651,016 4,500,312	5,144,080 4,192,517
\$100,000 under \$150,000	2,080,621	1,644,279	1,681,598	1,679,344	1,542,840	1,389,769	1,638,413	1,863,390	1,440,965	1,386,519
\$150,000 under \$200,000 \$200,000 under \$500,000	764,285	658,563	682,301 1,122,465	659,130 1,138,037	674,131 1,140,318	546,951 915,760	753,081.	891,963	1,100,454	676,791 1,141,235
\$500,000 under \$1,000,000 \$1,000,000 or more	478,154 545,633	356,220 482,640	393,591 427,474	396,602 549,625	414,815 550,864	293,111 406,532	252,379 275,263	278,810 289,224	349,694 344,640	419,462 433,407
		-								
TAXABLE INCOME Total	166 385 053	149,173,569	149 212 696	141 395 397	127,889,249	115,226,743				
\$600 under \$1,000.	194,586	191,196	196,731	197,523	211,417	188,445				
\$1,000 under \$1,500 \$1,500 under \$2,000	955,378 1,542,106	953,797 1,534,510	1,010,609 1,673,535	1,071,341	1,085,444	1,069,613				
\$2,000 under \$2,500	2,337,578	2,351,308	2,623,507	2,758,735	2,780,258	2,890,502				
\$2,500 under \$3,000	3,376,072 9,625,250	3,390,578 9,983,842	3,614,509 10,832,605	3,878,378 11,550,162	3,999,025	4,107,080				
\$4,000 under \$5,000 \$5,000 under \$10,000	14,192,394 72,734,208	14,608,523 65,757,398	15,650,648 65,792,088	15,824,030 59,984,649	15,558,001	15,158,980 45,352,292				
\$10,000 under \$15,000	25,557,238	20,026,310	17,967,472	15,698,231	12,519,790	10,096,351	}	Not app	Licable	
\$15,000 under \$20,000	8,927,811	7,484,521 4,551,665	6,969,181 4,358,809	6,449,179	3,709,643	4,808,176	[1	
\$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	11,379,799	9,973,086	9,942,054	9,569,157	2,661,380 5,938,815	5,052,115				
· · · · · · · · · · · · · · · · · · ·	1	4,986,906	5,109,379	4,983,395	4,344,889	3,946,268			ļ	
\$100,000 under \$150,000 \$150,000 under \$200,000	1,695,238 609,591	1,348,568 529,147	1,390,411 550,803	1,388,017 536,845		1,170,329 452,450				
\$200,000 under \$500,000 \$500,000 under \$1,000,000	1,070,737 376,573	862,534 274,855	882,511 314,543	913,395 319,092		740,497 234,854				
\$1,000,000 or more	425,065	364,825	333,301	443,128		332,333	J			
INCOME TAX AFTER CREDITS										
Total	38,645,299	34,335,652	34,393,639	32,732,132	29,613,722	26,665,753	29,430,659	27,802,831	24,227,780	18,374,922
\$600 under \$1,000	38,920 190,429	38,062 190,127	39,228 201,208	39,381 213,384	42,172 216,479	37,648 213,519	46,165 255,864	46,964 271,039	50,542 241,320	40,337 197,079
\$1,500 under \$2,000. \$2,000 under \$2,500.	306.486	305,682 466,973	332,570 520,852	344,842 548,045	352,948	344,635 575,180	449,872 695,210	477,751	461,740 721,975	413,125 647,870
\$2,500 under \$3,000	668,214	671,815	716,095	769,289	793,795	817,847	988,259	1,022,509	998,321	890,984
\$3,000 under \$4,000	1.924.326	1,997,817 2,945,326	2,169,991 3,150,403	2,312,101 3,186,754		2,467,295 3,049,831	2,871,975 3,545,531	2,941,669 3,323,844	2,728,262 2,919,638	2,177,241 2,043,783
\$4,000 under \$5,000	1	13,389,037	13,381,929	12,190,219	10,614,024	9,210,378	10,443,227	8,849,348	6,607,556	3,983,698
\$10,000 under \$15,000 \$15,000 under \$20,000	2,094,829	4,291,393 1,757,062	3,851,830 1,638,348	3,369,114 1,520,665	1,308,272	2,185,166 1,145,589	2,358,268 1,233,380		1,594,410	1,157,379 757,996
\$20,000 under \$25,000 \$25,000 under \$30,000	1,322,695	1,168,543	1,120,885	1,058,133	961,080	1 521 883	1,566,556	1,520,467	16 750 7/6	615,381
\$30,000 under \$50,000 \$50,000 under \$100,000	1 3,540,277	3,101,822 2,106,658	3,104,270 2,173,193	3,009,248 2,128,630	1,962,136	1,683,981	1,786,009 1,645,090	1,830,556 1,811,292	1,677,416	1,382,086
\$100,000 under \$150,000	854,300	689,633	716,994	708,831	653,397	614,555	h	i	687,725	613,196
\$150,000 under \$200,000 \$200,000 under \$500,000	328,449	291,744 515,858	307,378 536,086	297,130 545,677	305,830		812,499 414,246	934,889	356,130 612,801	328,914 602,558
\$500,000 under \$1,000,000 \$1,000,000 or more	225,399	174,941 233,159	200,731	202,455	209,848	154,785 222,374	149,012 169,496	164,964	211,452	
,-,,000 00 00000000000000000000000000	207,700	1 -22,229	1	200,204	1 270,700				1 22,000	

INDIVIDUAL INCOME TAX RETURNS, 1950-1959

Table 21.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME
CLASSES—Continued

wildsted gross income classes	6067	1900	7561	7520	1905	#C6.T	1953	7661	1951	1950
AVERAGE INCOME TAX PER TAXABLE RETURN					(Dol.	(Dollara)				
Average income tax	81.4	752	734	708	663	625	666	646	580	184
\$600 under \$1,000	29	29	ž	20	36	36	2	3	3	
\$1,000 under \$1,500	89	œ !	3.5	28	2 6	22	3 %	2 5	4 2	26
\$1,500 under \$2,000	146	145	1871	126	12.7	7.00	1,97	, ,	. 88	.74
2.000 under \$2.500.	100	9 1	1	1.40	1	142	161	161	148	124
+ 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	107	ş	1881	DKT	186	187	208	210	189	157
\$2,500 under \$3,000	242	239	244	243	239	237	268	263	279	.
	324	317	325	323	316	311	350	7	305	25.
Table	430	424	423	417	411	\$	462	457	420	35.6
#J,000 mater #10,000	769	756	756	753	741	745	836	834	760	651
\$10,000 under \$15,000	1,710	1,727	1,742	1,756	1.775	1.798	2.036	2.059	1 917	- 3
#15,000 under #20,000	2,966	2,991	3,016	3,057	3.073	3.109	3,537	3 575	306	ء <u>ر</u>
\$20,000 under \$25,000	4,388	4,418	4,473	4,508	4,573	, , ,	, ,		4 909	407,4
aco, oou under aco, oou	, set 8	70t 8	8 279	603	6,194) 212'C	5,934	6,026	6.703	6.048
and non-maker and open)	,,,,	0,40	74060	10,295	10,402	11.829	11.972	11.195	10.128
420,000 Hidel \$100,000	22,902	22,997	23,295	23,892	23,883	24,295	27,300	27,697	26,364	24,199
100,000 under \$150,000	48,915	49,088	50,890	50,425	50,643	52.901			57 006	£3 036
\$200,000 under \$200,000	73,396	75,876	77,114	77, 317	77,681	80.518	65,203	66,238	88 855	מייי במ
acou, oou under abou, oou	129, 327	131,028	134,729	135,370	136,937	140,805	153.880	155.200	156,927	387 871
about our articulation and articles	314, 364	329,456	347,285	341,408	336,296	354, 199	400.570	396.548	20, 20,	385 020
al, UUU, UUU or more	1,010,438	987,962	1,067,502	1,075,500	1,106,410	1,106,338	1,168,938	1,217,541	1,249,433	1 189 726

Table 22. - SOURCES OF INCOME BY TYPE

		Table 2	2.—SOURCES	OF INCOME	BI LIFE					
Sources of income	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
					(Thousand	dollere)				
RETURNS WITH ADJUSTED GROSS INCOME Adjusted gross income	306,616,924	282,166,418	281,308,431	268,583,814	249,429,182	230,235,855	229,863,409	216,087,449	203,097,033	179,874,478
Positive income, total	310,120,137	285,247,342	284,440,504	271,555,897	252,058,719	232,746,855	232,251,633	218,202,883	205,042,926	181,665,582
Salaries and wages ¹	247,121,980	227,354,096	227,949,466	215,482,206	200,580,472	185,794,926	187,607,862		160,336,699	138,956,127
Dividends in adjusted gross income ² Interest received ³	9,315,880 4,358,789	8,702,680 3,618,353	9,090,207 3,290,387	8,566,577 2,846,566	7,819,949 2,555,609	7,030,900 2,349,915	5,804,993 2,021,869	5,834,215 1,822,337	6,030,895 1,684,015	6,130,906 1,582,898
Annuities and pensions: Life expectancy method	880,645	883,443	754,404	655,595	624,567	} 799,292	670,329	581,672	499,306	429,767
3-year method	576,809	435,429	384,057	284,477	244,995 565,036	683,434	1,686,754	1,700,139		1,689,754
Income from estates and trusts	634,423	613,471	616,593	617,738	1 *	19,218,571	18,646,959	18,180,679		16,846,649
Business profit Partnership profit	24,246,254 10,196,759	22,868,229 9,792,725	22,462,196 9,936,979	23,629,904	20,566,259 9,530,872	8,973,893	8,784,424	8,799,142	8,852,180	8,554,469
Net gain from sales of capital assets	6,666,863	4,792,409	4,048,433	4,874,682	5,024,200	3,614,012	2,473,486	2,761,088	3,185,644	3,181,051 101,494
Net gain from sales of other property	83,796	74,426	87,146	71,854	93,616	104,930 3,497,917	60,359 3,605,573	102,826 3,432,513		3,183,655
Rents and royalties net income Other sources ⁴	3,943,022 2,094,917	3,921,429 2,190,652	3,888,584 1,932,052	3,859,966 1,297,767	3,660,430 792,714	679,067	889,025	794,878	1,199,951	1,008,812
Losses, total	3,503,213	3,080,924	3,132,073	2,972,083	2,629,541	2,511,000	2,388,207	2,115,382	1,945,891	1,791,139
Business loss	1,703,593	1,385,671	1,351,743	1,491,639	1,297,251	1,293,519	1,073,477	1,009,459	939,922 231,766	840,420 223,547
Partnership loss	458,804	372,488	387,673	333,264 421,409	330,305 357,641	259,724 362,625	266,799 437,849	241,285 348,557		313,886
Net loss from sales of capital assets	504,060 111,345	528,572 111,585	622,057 116,990	162,611	121,497	129,023	111,682	89,145		132,306
Net loss from sales of other property Rents and royalties net loss	702,845	665,037	640,838	540,132	509,487	401,740	457,509	383,212	342,834	280,980
Net operating loss deduction ⁵	-	-	· -	-	'-	58,829	40,891	43,724	36,511	-
Loss from estates and trusts	22,566	17,571	12,772	23,028	13,360	5,540				
								-		
RETURNS WITH NO ADJUSTED GROSS INCOME				İ					700 EIA	726,202
Adjusted gross deficit	1,521,945	1,012,326	987,865	859,546	898,865	1,014,480	1,155,153	797,541	760,548	
Positive income, total	629,004	449,152	442,510	459,401	393,914	420,382	365,487	409,902		336,959 116,998
Salaries and wages ⁶	248,232		127,443	135,775	131,633 30,954	157,697 16,966	126,058 23,286	145,638 25,409		26,793
Dividends in adjusted gross deficit2	39,886 36,629	37,882 40,858	33,550 28,563	39,079 25,447		20,315				12,706
Interest received ³ Annuities and pensions:	30,029	40,050	20,505	22,		1:		-		ł
Life expectancy method	2,717 (⁸)	(8)	(8)	(8)	(⁸)	6,777	(8)	2,139	503	2,048
3-year method	(°) 2,975	(8) 4,547	(8)	7,639	578	(8)	4,722	11,096	22,361	10,318
		21,747	63,750	31,986	l .	16.041	30,740	14,314	31,078	16,785
Business profit	76,409 23,651	17,433		24,413		30,150		34,656	18,865	21,038
Net gain from sales of capital assets		86,705	79.795	116,449	102,150	117,850	65,040			77,520
Net gain from sales of other property	2,861	(8)	(8)	(8)	3,134	2,881		13,770 56,583		1,694 40,797
Rents and royalties net income Other sources 7	65,015	40,474	56,668	60,488 15,706		38,375 11,624				10,262
Other Sources	_	1	1	1	1			3 200 420	1 105 412	1 063 165
Losses, total				1,318,947		1,434,862				1,063,165 758,250
Business loss	1,187,917	830,727	834,836	885,605 207,389		1,015,290 218,518				187,740
Partnership loss	198,134 18,055	205,914	217,129 20,638					16,90	16,373	16,742
Net loss from sales of other property				148,910	97,067	70,035	70,954	50,624	78,267	53,140
Rents and royalties net loss	70,101		45,329	36,209						47,293
Net operating loss deduction5	(8)	(8)	(8)	(8)	(8)	86,136	161,411	90,86	- 00,000	-
Loss from estates and trusts Other sources (negative)	580,453			' ' -	1 `´ -	`´ -	-]		- -	-
· \			<u> </u>		٠					

¹grcludes wages, for 1950-57 less than \$100 and for 1958-59 less than \$200 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 Form 1040 and, for 1959, Form 1040W. Beginning 1954, includes dividends eligible for exclusion received through partnerships and fiduciaries. All tabulated amounts, however, are after exclusions.

3Interest reported on Form 1040 and, for 1959, Form 1040W. Includes partially tax-exempt interest received directly or through partnerships and fiduciaries.

4Includes wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 per return for 1950-57 nor \$200 for 1958-59, reported in one sum on Forms 1040A. Beginning 1955, reduced by net operating loss deduction.

For 1950, net operating loss deduction was reported as a business deduction; for 1955-59, it was an adjustment which reduced "Other sources."

For 1954-59, salaries and wages are after excludable sick pay and allowable employee expense.

For 1955-56, reduced by net operating loss deduction.

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

Table	23. — ITEMI	ZED DEDUCTI	ONS ON RETU	RNS WITH A	DJUSTED GROS	S INCOME, I	SY TYPE			
Type of deduction	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
					(Thousan	d dollere)				
rotal	32,017,337	27,497,908	25,691,588	22,612,729	19,997,485	17,403,227	15,589,177	13,556,552	11,856,378	9,913,693
Interest paid. Taxes. Contributions. Medical and dental expense. Child care. Casualty losses. Other deductions.	(Not available)	6,269,154 7,480,346 5,693,836 4,283,546 3,771,026	(Not available)	4,810,079 5,827,909 4,877,793 3,472,908 110,577 347,894 3,165,569	(Not available)	3,201,287 4,076,630 3,891,173 2,971,172 87,960 444,245 2,730,760	2,391,339 392,644	3,114,739	(Not available)	1,494,928 2,199,940 2,258,009 1,556,294 306,577 2,097,950

Table 24. -- SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES

	ble 24.—SE			ME BI ADJU:	SIED GRUSS .	INCOME CLASS	SES			
Adjusted gross income classes	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
SALARIES AND WAGES ¹		т			(Thousand	dollars)				
Grand total	247,370,212	227,550,557	228,076,909	215,617,981	200,712,105	185,952,623	187,733,920	174,339,032	160,481,697	139,073,125
Returns with adjusted gross income, total	247,121,980	227,354,096	227,949,466	215,482,206	200,580,472	185,794,926	187,607,862	174,193,394	160,336,699	138,956,127
Under \$600. \$600 under \$1,000.	1,116,099 1,822,914	1,128,719 1,862,471	1,083,262 1,858,101	1,087,986	1,074,269	1,137,682	1,208,770	1,197,251	1,146,950	1,093,015
\$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	3,752,570	3,904,993	3,974,643	1,853,051 4,165,125	1,970,417 4,378,953	1,958,083 4,433,881	1,974,738 4,587,925	1,964,031 4,763,672	2,154,234 4,765,216	2,247,748 5,003,951
\$2,000 under \$2,500.	4,641,608 6,319,678	4,846,089 6,662,191	5,048,631 7,087,397	5,252,048 7,289,584	5,688,277 7,603,711	5,873,995 8,119,186	6,267,596 8,470,037	6,761,372 9,147,821	7,062,581 9,758,258	7,866,925
\$2,500 under \$3,000	8,250,462	8,522,612	8,810,665	9,393,512	10,165,326	10,641,552	10,956,687	11,757,228	12,474,191	13,996,835
\$3,000 under \$4,000. \$4,000 under \$5,000 ² . \$5,000 under \$10,000.	21,105,996 28,409,710	22,510,230 29,557,033	23,876,171 32,022,396	25,456,095 32,675,903	27,079,405 32,788,655	28,790,162 32,468,575	29,243,923 32,721,872	30,554,952 31,342,772	31,270,695 29,561,094	30,717,185 23,861,823
		109,423,351	109,093,871	98,046,618	85,563,600	72,550,811	73,196,798	60,361,693	47,621,929	31,515,233
\$10,000 under \$15,000 \$15,000 under \$20,000	30,361,294 7,232,382	22,647,613 5,700,081	19,541,232 5,067,839	16,256,390 4,426,768	12,313,204	9,319,192	9,062,659	7,172,156	5,626,778	4,175,514
\$20,000 under \$25,000	3 251 085	2,741,831	2,532,595	2,273,670	3,655,396 1,947,202	3,083,117	2,970,569 2,714,536	2,590,932	2,308,530 1,456,628	1,855,309 1,205,394
\$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	5,715,734	4,966,444	4,995,800	4,456,298	1,285,390	2,270,315	2,714,536	2,435,160 2,102,804	986,689 2,020,299	847,817
		2,068,182	2,115,655	2,029,914	1,680,933	1,553,470	1,383,787	1,415,540	1,421,555	1,768,317 1,256,908
\$100,000 under \$150,00 \$150,000 under \$200,000	545,850 168,218	451,670 146,630	463,642 155,813	454,905	407,839	375,500	} 430,495	463,227	372,495	330,615
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	206,774	177,335	180,197	144,201 180,717	142,553 167,679	120,346 142,322	124,054	140,748	139,834	133,105 164,845
\$1,000,000 or more	31,276 13,348	25,978 10,643	32,507 9,049	30,369 9,052	31,409 7,836	17,062 6,108	16,289 4,193	17,596 4,439	24,074 4,077	27,827 7,693
Returns with no adjusted gross income	248,232	196,461	127,443	135,775	131,633	157.697	126,058	145,638		
						15/105/	120,000	147,636	144,998	116,998
DIVIDENDS ³										
Grand total	9,355,766	8,740,562	9,123,757	8,605,656	7,850,903	7,047,866	5,828,279	5,859,624	6,056,015	6,157,699
Returns with adjusted gross income, total	9,315,880	8,702,680	9,090,207	8,566,577	7,819,949	7,030,900	5,804,993	5,834,215	6,030,895	6,130,906
Under \$600 \$600 under \$1,000	14,069 42,419	13,207	13,190	11,016	13,273	10,178	16,520	18,236	11,126	13,255
\$1,000 under \$1,500	84,247	33,856 76,622	46,286 76,218	30,433 66,284	35,254 73,884	36,901 65,505	45 ,2 96 9 1, 647	42,567 68,815	39,969 71,780	44,003 83,102
\$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	111,271 117,949	93,294 107,411	103,416 112,009	88,726 102,587	86,559 95,903	95,448 93,973	104,656 103,491	89,248 90,694	88,011 95,036	88,256
\$2,500 under \$3,000	140,801	122,028	126,162	101,644	109,095	94,609	109,970			93,956
\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000 ² . \$5,000 under \$10,000.	246,731 241,475	249,473 246,916	243,555 248,661	238,110	219,E96	200,461	194,240	101,725 196,131	102,454 199,416	101,619 207,767
\$5,000 under \$10,000	1,187,781	1,141,067	1,205,321	226,897 1,007,925	225,344 986,005	243,492 946,788	202,211 923,150	199,570 845,370	229,364 853,185	227,541 780,146
\$10,000 under \$15,000	930,658	902,488	909,330	852,897	745,815	721,459	603,683	592,188	551,141	525,708
\$20,000 under \$25,000	732,321 550,974	686,730 534,650	687,088 555,163	664,455 511,237	560,954 447,336	520,773	429,588	417,070	404,406 326,531	398,190 335,540
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000.	1,637,581	1,490,635	1,615,706	1,595,905	382,213 1,022,511	780,502 868,526	613,459 719,058	593,180 729,432	278,148	267,081
\$50,000 under \$100,000	1,414,044	1,325,594	1,337,553	1,285,630	1,128,788	1,008,076	730,003	802,253	735,213 841,279	758,936 866,875
\$100,000 under \$150,000 \$150,000 under \$200,000	597,142 254,810	500,945	543,819	543,917	503,036	420,263	} 441,507	502,339	359,342	386,392
\$200,000 under \$500,000	512,415	248,850 486,348	272,131 513,149	251,820 496,611	239,560 471,294	200,724 376,622	259,377	312,377	199,297 364,894	205,692 408,822
\$500,000 under \$1,000,000 \$1,000,000 or more	192,292 306,900	173,778 268,788	192,143 289,307	191,563 298,920	187,C71 286,158	143,601 202,998	98,413 118,724	100,881 132,139	130,601 149,702	158,822
Returns with no adjusted gross income	39,886	37,882	33,550	39,079	30,954	16,966	23,286	25,409		179,203
						= 10,700	23,200	27,409	25,120	26,793
INTEREST RECEIVED ⁴										
Grand total	4,395,418	3,659,211	3,318,950	2,872,013	2,583,609	2,370,230	2,042,649	1,846,899	1,702,215	1,595,604
Returns with adjusted gross income, total	4,358,789	3,618,353	3,290,387	2,846,566	2,555,609	2,349,915	2,021,869	1,822,337	1,684,015	1,582,898
Under \$600 \$600 under \$1,000	33,960 71,090	30,360 66,408	23,563	21,968	29,683	21,955	21,171	19,615	17,963	19,571
\$1,000 under \$1,500 \$1,500 under \$2,000	147,531	119,714	54,264 110,631	52,878 100,672	49,538 97,353	53,966 94,934	58,011 89,031	48,018 81,132	45,531 71,327	44,154 74,529
\$2,000 under \$2,500	166,423 168,757	125,110 142,054	129,774 119,550	109,234 112,167	110,399 99,520	107,508 106,019	94,303 85,395	84,774 82,537	76,550 74,709	77,866 68,066
\$2,500 under \$3,000	172,865	130,464	122,393	102,798	104,748	92,588	83,890			-
\$3,000 under \$4,000 \$4,000 under \$5,000 ²	271,361 268,614	256,874 246,323	224,553	202,848 188,276	174,854	176,014	167,893	75,986 128,429	71,350 131,610	66,922 119,396
\$5,000 under \$10,000	1,165,401	937,560	861,455	721,931	196,226 622,810	186,123 544,444	153,417 463,900	138,933 397,137	128,569 358,724	126,364 318,921
\$10,000 under \$15,000. \$15,000 under \$20,000.	559,710	451,995	403,510	334,714	282,214	254,104	210,473	184,467	165,038	145,219
\$20,000 under \$25,000	305,354 187,626	256,049 169,785	235,591 147,336	190,415 127,420	167,421 114,601	149,775	127,417	116,168	102,492 71,158	92,049 68,683
\$25,000 under \$30,000. \$30,000 under \$50,000.	446,228	373,004	344,640	324,568	86,428 195,793	176,403	150,275 143,019	147,089	1 56,769	53,721
\$50,000 under \$100,000	244,736	190,775	190,082	157,602	135,470	128,428	103,112	137,266 105,898	129,189 105,539	126,715 98,683
\$100,000 under \$150,000. \$150,000 under \$200,000.	69,057 23,721	52,735	48,108	43,300	37,487	38,203	42,148	44,883	31,971	31,302
\$200,000 under \$500,000	37,474	20,476 31,907	19,207 30,545	16,628 24,868	15,302 23,153	13,916 21,099	18,497	21,114	14,334	14,514 23,040
\$500,000 under \$1,000,000. \$1,000,000 or more.	10,740 8,141	8,473 8,287	7,929 7,532	7,451 6,828	6,483 6,146	5,441 5,851	4,969 4,948	3,994	5,124	7,035
Returns with no adjusted gross income	36,629	40,858	28,563	25,447	28,000			4,897	5,358	6,148
Footnotes at end of table	20,000		20,703	27,447	الالالواقة	20,315	20,780	24,562	18,200	12,706

Pootnotes at end of table.

Table 24. - SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES - Continued

Table 24	. —SELECTED	SOURCES OF	INCOME BY	ADJUSTED G	ROSS INCOME	CLASSES Co	ntinued			
Adjusted gross income classes	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
BUSINESS PROFIT					(Thousand	dollara)				
Grand total	24,322,663	22,889,976	22,525,946	23,661,890	20,597,223	19,234,612	18,677,699	18,194,993	18,162,541	16,863,434
Returns with adjusted gross income, total	24,246,254	22,868,229	22,462,196	23,629,904	20,566,259	19,218,571	18,646,959	18,180,679	18,131,463	16,846,649
Under \$600	148,239	141,708	143,575	141,559	148,721	140,399	122,992	105,506	110,282	114,250
\$600 under \$1,000\$1,000 under \$1,500	309,566 574,191	311,799 631,416	309,010 647,986	365,389 722,451	363,410 740,022	351,725 727,315	314,182 669,833	300,727 672,572	295,738 728,071	324,004 760,470
\$1,500 under \$2,000 \$2,000 under \$2,500	688,078 793,364	745,884 868,704	740,022 859,032	912,076 1,067,262	907,243 1,033,484	874,895 982,191	899,563 990,469	922,504 995,599	963,095 1,143,414	1,028,688 1,112,835
	877,503	946,780	953,238	1,163,462	1,020,601	1,068,887	1,117,768	1,137,327	1,199,742	1,148,598
\$2,500 under \$3,000 \$3,000 under \$4,000	1,876,250	2,104,088	2,016,971	2,223,430	2,001,591	2,030,897 1,659,320	2,161,646 1,738,647	1,994,450 1,608,172	2,137,886 1,643,200	1,987,815 1,512,663
\$4,000 under \$5,000 ²	1,901,323 6,300,371	2,099,512 5,906,726	1,966,346 5,719,711	2,166,671 5,851,631	1,801,998 4,817,069	4,587,587	4,437,881	4,087,451	3,845,706	3,433,953
\$10,000 under \$15,000	3,176,156	2,832,505	2,814,309	2,844,844	2,439,150	2,214,822	2,073,531	1,952,696	1,845,160	1,672,108 980,517
\$15,000 under \$20,000 \$20,000 under \$25,000	2,021,286 1,359,051	1,789,041 1,240,592	1,755,545 1,162,654	1,716,864	1,489,921 1,095,738	1,326,095	1,244,881	1,207,256	1,111,531	657,762
\$25,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	2,969,785	2,470,739	2,384,638	2,383,227	687,976 1,278,793	1,103,839	965,832	1,105,699	1,030,518	466,571 915,644
\$50,000 under \$100,000	1,061,011	639,447	820,783	729,112	594,886	546,550	472,823	563,419	592,568	518,650
\$100,000 under \$150,000 \$150,000 under \$200,000	750, 129 721, 26	84,856 22,057	105,207 24,420	97,246 27,552	87,752 26,552	97,073 25,205	109,996	138,078	{ 120,883 45,980	108,929 45,033
\$200,000 under \$500,000 \$500,000 under \$1,000,000	25,390 4,627	23,266 5,586	31,271 4,931	25,177 3,521	22,151 4,548	25,587 4,815	28,707 3,950	37,901 8,703	49,098 10,149	42,470 10,005
\$1,000,000 under \$1,000,000.	3,592	3,523	2,547	5,958	4,653	3,893	3,622	4,537	5,593	5,684
Returns with no adjusted gross income	76,409	21,747	63,750	31,986	30,964	16,041	30,740	14,314	31,078	16,785
PARTNERSHIP PROFIT Grand total	10,220,410	9,810,158	9,963,718	9,392,978	9,553,444	9,004,043	8,802,900	8,833,798	8,871,045	8,575,507
Returns with adjusted gross income, total	10,196,759	9,792,725	9,936,979	9,368,565	9,530,872	8,973,893	8,784,424	8,799,142	8,852,180	8,554,469
Under \$600	21,082	19,719	14,152	16,694	21,249	15,958	28,178	19,096	16,706	21,497
\$600 under \$1,000 \$1,000 under \$1,500	32,155 62,187	39,738 74,043	30,358 77,919	29,404 66,949	39,528 75,846	42,612 78,154	41,165 122,912	30,079 99,112	48,311 96,867	60,550 141,159
\$1,500 under \$2,000	89,370 116,843	89,204 121,834	91,119 136,536	90,795 111,029	109,059 154,644	109,592 139,110	136,585 191,775	122,307 167,412	160,234 200,335	194,078 258,331
	136,719	139,833	143,858	151,173	197,795	195,356	189,498	208,154	262,254	296,255
\$2,500 under \$3,000 \$3,000 under \$4,000	340,062	390,792	366,252	395,649	475,302	499,378	488,679 543,540	481,853 523,664	588,258 519,093	590,004 533,728
\$4,000 under \$5,000 ² \$5,000 under \$10,000	459,618 2,005,165	434,593 1,982,053	472,467 2,028,768	441,200 1,932,182	516,311 2,017,557	524,379 1,918,999	1,907,899	1,897,693	1,737,359	1,671,464
\$10,000 under \$15,000	1,406,443	1,333,276	1,392,921	1,329,265	1,261,849	1,188,504	1,114,341	1,118,743	1,051,772	979,046 655,394
\$15,000 under \$20,000 \$20,000 under \$25,000	995,468 784,781	993,434 746,657	984,322 747,154	950,869 719,879	900,070 681,380	795,926	786,303 1,071,845	794,807	537,934	531,980
\$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	1,907,795	1,900,432	1,945,585	1,778,210	525,325 1,221,649	1,085,314	1,019,460	1,078,931	1,075,101	396,470 945,936
\$50,000 under \$100,000	1,269,380	1,077,687	1,033,209	927,671	864,953	845,897	754,121	824,082	860,375	790,584
\$100,000 under \$150,000 \$150,000 under \$200,000	298,208 94,436	236,710 84,130	265,016 80,195	229,513 75,232	236,442 85,299	226,849 76,267	5 207,404	324,103	(120,021	232,832 104,599
\$200,000 under \$500,000 \$500,000 under \$1,000,000	136,930 25,566	101,435 18,500	96,576 19,137	99,149 14,935	108,622 21,633	97,570 18,696	83,977 7,504	94,503 12,179	130,461 22,340	120,174 20,875
\$1,000,000 or more	14,551	8,655	11,435	8,767	16,359	9,141	9,238	6,737	11,971	9,513
Returns with no adjusted gross income	23,651	17,433	26,739	24,413	22,572	30,150	18,476	34,656	18,865	21,038
RENTS AND ROYALTIES NET INCOME										
Grand total	4,008,037	3,961,903	3,945,252	3,920,454	3,697,269	3,536,292	3,659,266	3,489,096	3,353,363	3,224,452
Returns with adjusted gross income, total	3,943,022	3,921,429	3,888,584	3,859,966	3,660,430	3,497,917	3,605,573	3,432,513	3,299,948	3,183,655
Under \$600	45,707	49,915	39,071	43,698	49,025	41,127	45,824	50,957	48,165	50,527
\$600 under \$1,000 \$1,000 under \$1,500	99,574 176,005	102,791 184,871	97,569 199,388	98,725 165,689	99,395 193,780	104,290 188,819	124,392 222,799	205,770	122,690 188,913	123,492 193,824
\$1,500 under \$2,000 \$2,000 under \$2,500	168,423 168,207	168,828 173,451	189,541 173,646	189,740 182,279	193,291 160,259	187,277 179,552	202,593 177,305	180,549 193,229	184,474 163,802	191,576 192,682
\$2,500 under \$3,000	154,865	168,074	143,580	150,352	168,491	159,779	156,324	164,104	178,832	168,665
\$3,000 under \$4,000 \$4,000 under \$5,000 ²	287,811 239,765	299,092 265,693	260,990 272,386	290,067 284,089		257,957 279,887	326,818 286,877		286,648 269,209	298,103 274,183
\$5,000 under \$10,000	949,742	920,658	916,936	922,922	856,754	826,065	825,030		725,908	634,310
\$10,000 under \$15,000 \$15,000 under \$20,000	453,237 277,233	436,454 256,399	418,785 245,380	407,483 244,176	370,803 213,825	331,573 189,840	334,700 207,280		275,666 164,292	266,130 157,472
\$20,000 under \$20,000	167,395	177,907	175,094	148,185	151,199	212 255	226,338	1	(112 400	106,199 85,523
\$30,000 under \$50,000	401,189	391,164	400,819	393,462	252,711	225,645	-218,637	205,145	201,880	186,746
\$50,000 under \$100,000	224,360	186,049	214,838	206,348	1	168,164	157,403	ļ	157,566	143,211
\$100,000 under \$150,000 \$150,000 under \$200,000	61,814 21,468	65,984 19,963	55,799 24,582	63,314 22,200	22,093	54,837 16,968	15,024	1	(24,002	46,093 20,212
\$200,000 under \$500,000 \$500,000 under \$1,000,000	29,916 8,515	38,440 8,494	38,761 10,741	31,251 11,175	11,563	23,660 7,544	22,779 7,812	9,747	38,128 10,807	31,614 8,065
\$1,000,000 or more	7,796	7,202	10,678	 	9,939	11,577	7,638		5,835	5,028
Returns with no adjusted gross income	65,015	40,474	56,668	60,488	36,839	38,375	53,693	56,583	53,415	40,797

Footnotes at end of table.

Table 24. —SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES —Continued

Adjusted gross income classes	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
NET GAIN FROM SALES OF CAPITAL ASSETS ⁵					(Thousand	dollars)				L
Grand total	6,796,602	4,879,114	4,128,228	4,991,131	5,126,350	3,731,862	2,538,526	2,835,865	3,282,421	3,258,57
leturns with adjusted gross income, total	6,666,863	4,792,409	4,048,433	4,874,682	5,024,200	3,614,012	2,473,486	2,761,088	3,185,644	3,181,05
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	63,818 41,035 83,071 92,549 107,490	37,784 40,186 64,185 68,271 90,877	23,284 30,565 63,473 77,517 76,570	24,671 35,604 68,933 91,719 82,148	25,150 31,594 63,294 66,171 85,536	20,495 30,410 57,167 58,313 66,076	23,168 24,137 57,547 47,242 63,837	26,232 27,556 52,306 75,277 72,695	21,807 27,239 58,668 74,925 80,772	16,43 25,10 52,09 61,61 60,68
\$2,500 under \$3,000	116,873 219,946 223,090 972,000	102,852 226,943 200,402 770,713	96,596 153,870 147,009 658,183	78,381 177,789 157,514 723,981	78,582 160,465 166,223 737,695	66,450 150,584 133,241 554,328	67,681 120,881 124,908 429,908	71,874 137,801 144,446 445,218	94,152 168,461 155,947 526,485	82,55 150,79 169,43 548,26
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$30,000. \$30,000 under \$30,000.	692,134 450,052 331,680 922,606 804,058	478,126 313,791 236,069 628,474 543,000	418,554 265,128 201,438 499,430 450,835	484,023 315,623 225,448 675,595 584,060	505,190 315,266 244,349 206,135 545,813 584,414	372,542 237,653 315,170 338,630 400,335	241,170 157,376 191,165 212,733 239,314	245,563 169,607 209,578 242,771 290,963	268,752 177,354 136,261 109,252 280,244 319,090	271,94 178,16 134,68 101,00 275,26
\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	396,129 193,562 460,346 222,300 274,124	232,796 130,035 288,404 131,512 207,989	215,374 118,403 268,416 150,959 132,829	292,570 138,576 321,853 154,496 241,698	279,105 155,398 352,739 172,962 248,119	190,598 103,502 244,209 107,312 166,997	} 183,995 148,129 69,489 70,806	211,637 176,568 86,991 74,005	153,938 96,578 236,179 99,022 100,518	156,60 98,25 229,94 132,37 131,28
Returns with no adjusted gross income	129,739	86,705	79,795	116,449	102,150	117,850	65,040	74,777	96,777	77,52

^{**}Includes wages, for 1950-57 less than \$100 and for 1958-59 less than \$200 per return, not subject to income tax withholding, reported as other income on Forms 1040A. For 1954-59, salaries and wages are after excludable sick pay and allowable employee expense.

*For 1950-52, includes nontaxable returns with income exceeding the class limit.

**Dividends reported on Form 1040, and, for 1959, Form 1040W. Beginning 1954, includes dividends eligible for exclusion received through pertnerships and fiduciaries. All tabulated amounts, however, are after exclusions.

**Interest reported on Form 1040, and, for 1959, Form 1040W. Includes pertially tax-exempt interest received directly or through pertnerships and fiduciaries.

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

Footnotes at end of table.	Missouri. Montana. Mebraska. Mervada. Mervada. Mervada.	Manyland ⁵ Massachusetts Michigan Minnesota Minnesota Mississippi.	Iova. Kansas. Kentueky. Louisiana Maine.	Georgia. Hawaii. Idabo. Llinois. Indiana.	Colorado Connecticut Delaware. District of Columbia. Florida*	Alabama. Alaska 3 Arizona. Arkansas. California.	United States ²		Wisconsin. Wyoning. Other areas	Utah. Vermont. Virginia. Vashington Washington Wast Virginia.	Rhode Island. South Carolina. South Dakota. Temmessee. Texas.	Onio. Oklahoma Oregon. Pennsylvania Pennsylvania Pennsylvania Pennsylvania Pennsylvania	New Jersey. New Merico. New York ⁶ . North Carolina. North Dakota.	Missouri Mentana. Mebraska Mebraska Neyada. New Hampshire	Maryland. Messechmeetts. Michigen. Minnesota. Minnesota. Mississippi.	Iova. Kansas. Kentuoky. Loufsiana. Maine	Georgia. Hawaii. Idaho. Ilinois. Indiana.	Colorado. Comecticut. Delaware. District of Columbia. Florida	Alabama. Alaoka. Alaoka. Arizona. Arizona. Arizona. Arizona.	NUMBER OF RETURNS ¹ United States ²	States	Table 2
	6,841,945 1,038,983 2,085,106 582,298 1,003,257	6, 146, 195 10, 111, 065 14, 218, 448 5, 318, 557 1, 558, 828	4,009,812 3,356,458 3,472,293 3,960,248 1,303,173	4, 516, 778 1, 051, 888 938, 629 20, 932, 430 7, 647, 883	2,967,757 5,655,863 951,803 1,844,804 7,052,849	3,500,858 303,182 1,904,676 1,645,807 33,072,012	305, 200, 317		1, 3175, 870 114, 694 142, 326	281, 196 130, 055 1, 220, 881 976, 841 548, 657	319, 288 588, 349 224, 612 1, 030, 009 2, 842, 195	3, 345, 799 713, 636 602, 822 4, 053, 190	2, 266, 499 271, 221 6, 478, 848 1, 291, 665 206, 382	1,459,045 225,878 503,252 106,630 229,136	1, 147, 383 1, 984, 857 2, 600, 665 1, 160, 340 425, 116	957, 416 737, 528 846, 831 828, 138 339, 903	1,042,878 225,050 215,076 3,756,293 1,550,060	597, 727 959, 873 154, 529 352, 402 1, 509, 908	813, 235 49, 633 381, 395 449, 939 5, 624, 403	60, 259, 554	1959	25.—NUMBER
	6, 399, 098 912, 288 2, 018, 793 566, 527 931, 225		3, 967, 906 3, 197, 240 3, 251, 131 3, 606, 286 1, 223, 815	4, 167, 257 896, 695 890, 415 19, 640, 236 7, 004, 294	2,755,736 5,141,238 909,922 1,655,251 6,269,910	3, 291, 834 285, 361 1, 712, 650 1, 507, 479 29, 770, 013	281, 251, 669		1, 353, 315 111, 200 119, 297	270, 570 128, 313 1, 199, 987 964, 507 560, 207	314, 252 571, 968 224, 344 990, 437 2, 776, 751	3, 300, 687 698, 374 586, 487 4, 056, 485	2, 218, 235 261, 903 6, 411, 995 1, 236, 162 206, 125	1, 439, 689 225, 722 496, 852 101, 535 222, 377	1, 147, 038 1, 965, 671 2, 575, 775 1, 141, 280 414, 701	947, 704 735, 522 833, 388 815, 793 335, 518	1,007,090 215,402 213,093 3,717,343 1,521,475	577, 895 942, 535 152, 585 331, 081 1, 420, 349	798, 233 46, 476 357, 947 437, 224 5, 388, 726	59,079,620	1958	OF RETURNS,
							280, 228, 863		1, 374, 699 116, 263 97, 132	269, 233 132, 575 1, 199, 797 1, 969, 665 593, 185	320, 589 571, 904 224, 341 999, 391 2, 780, 837	3, 416, 230 705, 955 591, 142 4, 162, 856	2, 248, 216 253, 793 6, 522, 596 1, 240, 340 205, 814	1, 455, 037 230, 389 497, 461 99, 205 225, 714	1, 177, 889 1, 984, 951 2, 699, 377 1, 156, 436 412, 648	953, 282 745, 702 861, 887 819, 737 343, 808	1,006,981 212,520 213,015 3,794,017 1,547,965	575, 065 953, 721 153, 896 337, 129 1, 377, 490	797, 638 49, 789 344, 657 437, 599 5, 361, 993	59,823,551	1957	, ADJUSTED
							T.,		1, 365, 707 111, 087 61, 883	262,742 133,980 1,187,217 971,396 586,368	325, 855 564, 304 225, 008 987, 464 2, 726, 396	3,422,694 703,782 603,542 4,168,160	2, 230, 309 238, 738 6, 458, 901 1, 210, 540 206, 616	1, 467, 753 230, 720 504, 203 99, 000 219, 487	1, 190, 659 1, 978, 612 2, 715, 040 1, 148, 791 409, 517	959, 867 746, 312 849, 680 785, 486 341, 666	989, 083 207, 901 211, 155 3, 789, 915 1, 560, 526	571, 640 948, 846 151, 794 332, 361 1, 282, 833	783, 854 38, 440 321, 053 435, 817 5, 155, 868	59, 180, 568	1956	GROSS INCOME,
	5, 936, 919 897, 301 1, 679, 067 455, 553 797, 094						T		1, 355, 804 112, 669 29, 451	258, 100 132,868 1,152,305 956,097 572,779	_ي ن	س جي					يا بي	552, 922 941, 287 146, 365 342, 596 1, 182, 710	739,524 47,185 300,697 415,988 5,089,543	56, 251, 893	1955	AND
	5,494,885 840,262 1,666,113 410,893 750,875						230,401,432	d dollars)	1, 324, 829 108, 252 -	247, 331 128,901 1,105,919 982,470 568, 245	Ŋ	س حق		<u> </u>	1211	949, 318 733, 946 797, 181 726, 310 337, 301	886,480 196,816 199,676 3,664,301 1,528,812	522, 393 919, 793 140, 208 346, 729 1, 093, 433	713, 389 279, 907 390, 897 4, 733, 521	56, 305, 881	1954	INCOME TAX BY
	5,639,955 811,641 1,703,596 368,385 760,947						229, 952, 507		1, 353, 327 111, 093	Ļ		3, 365, 384 674, 504 582, 873 4, 261, 351	2, 191, 420 211, 922 6, 510, 765 1, 099, 125 201, 670	1, 467, 128 221, 685 501, 474 84, 721 222, 857	1, 220, 258 2, 013, 856 2, 706, 164 1, 136, 124 345, 964	960, 696 744, 285 823, 859 745, 188 341, 047	920, 035 200, 739 200, 197 200, 197 3, 780, 956 1, 582, 879	527, 275 932, 475 142, 296 358, 314 1, 051, 866	731, 401 269, 193 399, 806 4, 640, 312	57,422,765	1953	STATES
				3,040,741 662,698 685,693 15,797,279 5,865,932			216, 939, 912		1, 335, 781	249, 544 132, 687 1, 082, 020 979, 781 610, 803	331, 571 514, 812 221, 491 873, 469 2, 454, 639	3, 254, 058 652, 877 586, 167 4, 217, 689	2,117,199 204,076 6,435,701 1,067,239 211,000	1, 432, 531 219, 313 502, 089 82, 165 216, 777	1, 240, 098 2, 010, 392 2, 550, 756 1, 114, 900 331, 583	956, 125 735, 424 800, 819 706, 734 341, 265	884, 181 198, 799 204, 223 3, 702, 881 1, 560, 771	509,876 903,371 139,153 397,855 979,277	710, 102 263, 008 384, 817 4, 598, 269	56, 316, 869	1952	
	1,889,219 772,597 1,648,425 277,413 657,231	4,528,162 6,882,364 10,414,660 3,608,219 954,077	3, 057, 144 2, 372, 300 2, 389, 652 2, 307, 898 924, 022	2, 670, 363 653, 248 669, 047 15, 291, 223 5, 542, 162	1,800,684 3,656,371 603,774 1,465,478 3,068,460	2,247,438 853,869 1,075,003 17,781,044	203, 338, 874		1, 319, 702	ب	į.		2,089,995 194,157 6,299,130 1,034,528 203,780				3,711,052 1,521,399	501,563 896,247 134,674 371,578 904,277	706, 228 235, 389 366, 990 4, 290, 151	55,041,685	1951	
				2, 308, 074 583, 616 580, 309 13,469, 090 4,816, 972	1,609,065 3,219,023 545,893 1,418,048 2,594,907				1, 285, 947										214, 002 344, 316 4, 078, 066	i	1950	

Table 25. -- NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES--Continued

Table 25	-NUMBER OF I	RETURNS, AD.	JUSTED GROS	S INCOME, A	ID INCOME I	AX BY STATE	SContinu	ed		
States	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
ADJUSTED GROSS INCOME®—Continued				·	(Thousan	d dollars)	•		I	<u> </u>
New Jersey	12,867,036	11,863,692	11,667,443	11, 135, 104	10, 304, 398	9,626,661	9,623,391	8,855,507	8, 256, 719	7,307,069
New Mexico New York ⁶	1,315,189 37,041,548	1,137,707	1,111,271 33,893,484	965, 266 32, 208, 136	891,310 30,427,648	804,415	805,671	792,097	696,934	620,901
North Carolina	5,032,725 747,449	4,455,781	4,467,355	4, 230, 500	984,982	28,907,625 3,591,944	28, 338, 061 3, 503, 692	26,946,431 3,358,545	25,421,567 3,150,874	22,977,615
	747,449	761,562	673,681	663, 252	575,222	552,491	581,462	591,704	617, 192	549,467
Ohio	17,921,389 3,169,698	16, 310, 287 2, 933, 377	17,389,492 2,871,543	16,919,511 2,762,684	15,917,578	13,985,208	14,793,481	13, 298, 984	12,579,855	10,711,935
Oregon.	3,095,901	2,836,326	2.584.107	2,748,824	2,572,734 2,501,058	2,440,907 2,427,856	2,426,682 2,290,259	2,259,852 2,316,087	2,209,293	1,925,065
Permsylvania Puerto Ries and Virgin Islands ^{5 6 7}	20, 199, 594	18,967,829	19,513,876	18,814,973	17,358,034 58,333	16, 167, 247 54,759	16,851,700	15,877,555	15, 140, 296	13,420,151
Rhode Island	1,480,696	1,389,818	1,334,680	1,357,408	1,305,004		1,213,827	3 302 /26		
South Carolina	2, 324, 446 742, 195	2,058,384	2,068,449	1,953,856	1,838,845	1,145,238 1,697,197	1,738,783	1, 183, 436 1, 714, 230	1,130,209 1,500,042	1,055,155 1,306,858
Temmessee	4,003,131	789,833 3,784,554	693,770 3,796,296	671,758 3,673,637	645,905 3,295,848	653,976 3,115,501	631,981 3,121,764	600,477 2,828,368	626,089 2,690,510	557,868 2,376,817
Texas	13,434,706	12,697,359	12, 356, 351	11,581,769	10,696,062	10, 248, 638	9,636,925	9,297,753	8,793,470	7,874,215
Utah Vermont	1,393,053 521,362	1,281,689	1,210,617 485,857	1,155,318	1,041,548	916,952	930,959	909,692	847,179	712, 171
Virginia	5,476,780	483,167 5,051,267	4,997,439	480,734 4,752,338	406, 238 4, 384, 935	395,251 4,040,840	381,610 3,889,100	387,605 3,721,293	384,539 3,271,159	352,663 2,927,108
Virginia. Vashington ³ . West Virginia.	5,240,410 2,330,905	4,985,990 2,211,208	4,665,784 2,491,355	4,526,620 2,298,203	4,202,739 2,055,092	4,263,326 1,909,683	4,140,917	3,963,940	3,789,088	3, 254, 719
Wisconsin	1	l i					2,063,685	2,065,157	1,837,849	1,727,911
Wyoming. Other areas	6,691,462 565,475	6,120,661 514,613	6, 157, 596 543, 190	5,916,479 493,013	5,480,112 435,532	5,008,957 405,817	5,163,817 437,277	4,985,584 412,350	4,706,494 399,292	4,116,769 353,090
Other areas	611,282	434, 241	380, 569	221, 342	99, 152	-	-	-	-	-
INCOME TAX AFTER CREDITS										
United States ²	38,653,002	34, 350, 979	34, 382, 205	32,706,061	29,653,960	26,707,201	29,447,266	27,889,716	24, 268, 092	18,389,534
Alabema	374, 116	341,908	323, 363	293,807	265, 376	223,474				
Alaska ³ Arigona	42,299	38,812	38,312	32,080	32, 282	· -	250, 142	231,192	211,212	148,496
Arkansas	234,732 166,621	194, 233 143, 410	183, 1 56 133, 857	166, 183 133, 344	140,561 114,137	122, 154 112, 351	123 ,797 109,740	128,813 100,262	97,987 95,093	74,810 74,320
California	4,421,990	3,816,218	3,650,876	3, 373, 902	3, 203, 108	2,712,536	2,836,356	2,761,782	2, 320, 749	1,739,734
Colorado	358,518 803,105	329,270 719,754	308,411	311,905	261, 289	242,683	257,037	250, 542	209, 202	160,012
Delaware	168,562	153,451	727, 089 164, 399	711,347 161,748	629,646 155,364	579,527 122,882	621,055 128,749	593,247 124,124	499,452 113,465	379,930 110,057
District of Columbia.	274,681 846,579	231, 221 718, 672	213,070 712,895	207, 224 644, 329	211, 851 521, 484	198,493 441,261	219,126	249,113	205,066	170,054
Georgia	489,985	437,015	-				450, 395	408,481	347, 360	254, 167
Georgia	128,829	101,791	419,306 101,430	385,097 92,403	354,661 356,84	310, 837 73, 684	322, 706 82, 129	340,067 80,683	270, 254 72, 761	192, 170 54, 964
IdahoIllinois	102,640 2,866,575	93,716 2,622,089	83,035 2,695,317	89,123 2,611,643	69,637 2,189,678	68,057 2,131,725	68, 342 2, 343, 043	77,978 2,215,931	64, 198	44,927
Indiana	942, 189	825,964	894,409	851,909	774,859	684,031	792,854	710,958	2,000,619 628,066	1,511,346 449,731
IovaKaneas	452,989	435,864	382,461	350, 576	327,874	324,799	358 , 38 9	331,511	304,518	247,277
Kentucky. Louisiana	375,440 378,402	362,454 351,212	321,627 370,527	303, 256 326, 503	295,560 299,348	285,953 279,260	307,052 305,518	306, 250 285, 662	248, 899 232, 064	191,037 178,429
Maine	501,704 134,095	412, 281 128, 329	427,308 129,248	388,475 122,745	337, 321	301,572	321,701	310, 305	254, 285	201,705
Maryland ⁵	787,922	·			99,482	94, 161	110, 151	110,076	86, 170	65, 225
Massachusetts	1,282,746	685,079 1,124,516	675,769 1,111,125	646,807 1,053,170	563,566 1,023,410	511,408 861,447	595,562 1,014,510	596, 218 980, 446	512,850 830,396	367, 626 650, 438
Michigan	1,820,845 618,601	1,607,459 565,036	1,844,636 550,228	1,839,256 526,262	1,687,906 479,228	1,523,997 428,629	1,772,474	1,470,551	1,287,949	968, 137
Mississippi	156, 101	127,704	119,481	119,728	101,591	93,956	472 , 187 97 , 1 73	457,051 97,146	378,824 86,585	299,539 66,758
Missouri	863,947	781, 955	758,715	746,046	707,178	636,757	734,844	681,645	581,951	438, 202
Nebraska	122,081 242,376	100, 269 223, 876	109, 100 189, 895	97,412 191,471	93, 163 178, 280	89,707 176,026	94,791 194,096	90, 524 183, 130	84,505 177,406	63,894
Nevada	80,906 114,694	76, 320 101, 790	74,276	69, 245	62,559	55,585	49,767	52,654	39,455	135,422 32,262
New Jersey	· ·	· 1	101, 296	90,742	83, 282	74,769	87,626	72,411	66,059	49, 158
New Mexico	1,694,865 151,989	1,539,359 130,050	1,487,159 127,330	1,411,688 106,494	1,265,901 96,338	1, 166, 222 82, 691	1, 275, 118 91, 501	1,166,757 94,464	998, 208 77, 542	742,887 57,740
New York ⁶ North Carolina	5,096,864 500,104	4,494,095 405,310	4,434,724 416,596	4, 232, 431	3,947,023	3,643,412	3,851,980	3,656,252	3,315,250	2,626,329
North Dakota	73, 289	73, 364	63,730	381,101 61,074	351,336 51,462	304,673 45,446	330, 854 53, 685	327, 289 53, 426	288, 634 56, 000	218,691 41,173
Ohio	2, 294, 893	2,040,652	2,219,449	2,149,144	1,978,564	1,670,881	2,024,999	1,794,080	1,550,625	1,087,976
OklahomaOregon	363,093 387,414	325,006 343,661	328,978 291,606	300, 680 332, 267	269, 320 285, 104	257, 366 270, 500	276, 194	267,793	230, 307	180, 553
Pemsylvania	2,606,004	2, 367, 996	2,480,178	2, 373, 040	2,080,488	1,871,750	290,606 2,185,934	302, 123 2, 055, 379	273,303 1,797,449	205,952 1,344,389
	-	-	-	-	994	1,230	-	-	-	-
Rhode IslandSouth Carolina	181, 815 226, 260	171,729 181,999	164,769 179,898	166,319 175,210	165,508 159,573	133,240 140,929	154,676 161,242	152,007 177,746	138,096 135,665	109,031 101,903
South Dakota	69, 183 455, 555	80,214	63, 286	59,847	53,270 325,301	55,392 297,279	59,375	56,670	54,347	.40, 509
Texas	1,689,198	405,425 1,540,539	389,588 1,536,437	377,869 1,404,530	1,284,540	1,208,671	332, 233 1, 223, 160	300,640 1,222,734	271,546 1,102,785	210, 346 882, 519
Utah	149, 110	127,678	123,060	116, 232	100,444	83,989	99,119	92,647	75,732	53,033
VermontVirginia	54,806 632,927	47, 254 558, 767	46,491 542,757	48,531 520,952	40, 617 460, 397	33,979 415,799	38, 227	37,008	34,380	26,871
Washington ³	660,953	622,938	564,834	544,624	501,047	500,075	443,127 541,342	427, 054 530, 356	346,541 472,971	253, 349 335, 349
	262,313	237,411	279,447	243,830	205, 292	184,974	209,892	219,542	168, 267	132,030
Wisconsin	804, 944 68, 476	700,507 59,940	716,869 60,955	686,386 58,905	622,459 49,734	531,899 45,083	631 , 28 0 51, 410	605,472 51,524	524,133	384,750
Other areas	74,677	45,417	60,955 49,447	17, 169	11,191)±,4±0 -	-	48,911	34,327 -

^{**}Roludes returns with no adjusted gross income, 1950-54, and for 1955-56 and 1958-59 returns with no information.

**Includes data for citizens and residents of Havaii, Alaska, Puerto Rico, and Virgin Islands, and citizens residing in Panama Canal Zone and citizens residing abroad.

**For 1950-54, statistics for Washington include data for Alaska.

**Includes data for returns from Panama Canal Zone, 1950-55. For later years, see note 8.

**For 1950-51, statistics for Maryland include data for returns from Puerto Rico and Virgin Islands, for 1952 data for part of such returns.

**On 1950-59, included in data for Other areas (see note 8).

**For 1950-54, data, except that for Puerto Rico and Virgin Islands, were included wherever the return was filed. For 1955, includes data for returns with foreign addresses except Puerto Rico, Virgin Islands, and those with Canadian and Mexican addresses filed in States contiguous to those countries. For 1956-59, includes data for returns from Puerto Rico, Virgin Islands, Panama Canal Zone, and returns of citizens residing abroad.

**Adjusted gross income less adjusted gross deficit, 1955-59.

Synopsis of Laws

SYNOPSIS OF LAWS

Table I.—Requirement for filing individual income tax returns, exemption allowances, and minimum and maximum tax	Page
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Table I.—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1950-59

Items	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
					(Do1)	lars)				
						~				
Gross income requirement for filing returns 1					6	00				
Regular exemption for taxpayer and each dependent					6	00				
Additional exemptions for age 65 or over and for blindness ²					6	00				
•					(Per	cent)				
			20	0.0			22	.2	20.4	17.4
Minimum income tax rate									91.0	84.4
Maximum income tax rate			91	.0			92	.0		
Maximum income tax limitation3			87	7.0			88	.0	87.2	80.0

¹For 1954-59, persons 65 years of age or over, gross income \$1,200. Gross income for 1958-59 includes earned income from sources without the United States, even though tax-exempt.

²Additional exemptions allowed only for taxpayer and, if joint return was filed, his wife.

³Income tax before credits need not exceed the indicated percentages of net income for 1950-53, nor of taxable income for 1954-59. for 1954-59.

Table II. - REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE AND SELF-EMPLOYMENT TAX RATES, 1951-59

141111111111111111111111111111111111111									
Items	1959	1958	1957	1956	1955	1954	1953	1952	1951
				(Dollars	3)			
Self-employment net earnings requirement for return Maximum self-employment income subject to self-employment tax	1			400 200				400 600	
				(Percen	t)			
Self-employment tax rate	3 3/4	. 3	3/8		3			2 1/4	-

1959 Forms and
Instructions

RETURN FORMS

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(Date)

ase nt ->	1. Name ((If a joint return of husba	ind and wife,	use first names and	d middle initials o	f both)	2. Your Social Securi	ty No.	Wil	fe's Social Se	curity No.	
	Home add	dress (Number and street	or rural rout	e)			3. If you owe any i		•	*		
	City, town	n, or post office		Zone	State		4. If married, is your If "yes," write her (his) name	wife (husband)	filing sepa	rately?	🔲 Ү	es [
WAGES SHO	OWN ON FO	RMS W-2 AND OTHER I	NCOME	INCOME TAX	X WITHHELD	EMPLO	YER'S NAME. Where	employed. Write	e (W) befor	e name of eac	ch of wife's	emplo
000 or more, me (item 6)	(item 9) is OR if other is over \$200,	\$		\$								
MUST USE FOR INTEREST, IDENDS, AI IER WAGES	ND Yours			7. Total incom	ne tax withheld	ti	ou had an expense all on 8 and check here [if appropriate	<u>.</u>			
TOTAL INC	'	\$,		Enclo	ise Forms W-2, Conust compute you	Copy B. If ortax. How	your ind wever, if	ome was	\$5,000 me was	or m less t
Enter tax fr	rom Tax Table	e or from tax computation s	schedule -			~ \$5,0¢	00, you may havy you may have had been seen as the seen seen seen seen seen seen seen se	ve the Interr	ıal Reve	enue Servi	ce comp	ute y
If itom 10	in larger 45				- i	I Iux o	y Omining nems	441		,		S
II Item 10	is larger than	item 7, enter balance	due			_ ≪ pc	y balance (item					Direc
If item 7 is	larger than it	n item 7, enter balance tem 10, enter refund — RTMENT • INTERNA	→	E SERVICE	(ov		List your ex		nd SIGI	N on othe	r side.	
If item 7 is	larger than it	tem 10, enter refund —	L REVENUI			ER)	List your ex	emptions a	nd SIGI	N on othe	r side.	
If item 7 is S. TREAS 13. EXEN Check if she	a larger than it SURY DEPA MPTIONS F k blocks which	tem 10, enter refund RTMENT • INTERNA FOR YOURSELF AND h apply. Check for wife me OR if her income is	D WIFE (a) (b)	Regular \$600 exem Additional \$600 exe	nption	ER)	List your ex	cemptions a E DO NOT urself urself [nd SIGI	N on other	r side.	
If item 7 is S. TREAS 13. EXEN Check if she include	APTIONS F k blocks which had no incorded in this rel	tem 10, enter refund RTMENT • INTERNA FOR YOURSELF AND h apply. Check for wife me OR if her income is	D WIFE (a) (b) (c)	Regular \$600 exem Additional \$600 exe Additional \$600 exe	nption temption if 65 or or emption if blind at ENTS (List belo	ere) ver at end of 1:	List your ex PLEAS ———————————————————————————————————	urself [nd SIGI BEND, I Wife Wife Wife	N on other	Enter tumber of kemptions checked	
If item 7 is S. TREAS 13. EXEN Check if she includ 14. EXEM	APTIONS F k blocks which had no incorded in this ref APTIONS F r figure 1 in for each	THE TOTAL THE THE THE THE THE THE THE THE THE THE	D WIFE (a) (b) (c) (N AND 0)	Regular \$600 exem Additional \$600 exe Additional \$600 exe	temptiontemption if 65 or or or temption if blind at ENTS (List below Months live home. If	ver at end of 1: W) RONLY de din your f born or	List your explication of 1959 You have been been been been been been been be	urself [urself [urself [urself [urself [urself]	md SIGI BEND, I Wife Wife Wife THAN Y Urrished	N on other	Enter number of kemptions checked	
If item 7 is S. TREAS 13. EXEN Check if she includ 14. EXEM	APTIONS F k blocks which had no incorded in this ref APTIONS F r figure 1 in for each	THE TOTAL THE TO	D WIFE (a) (b) (c) (N AND O	Regular \$600 exem Additional \$600 exe Additional \$600 exe THER DEPENDI	nption	ver at end of 1: W) RONLY de din your f born or	List your explication of 1959 You have been been been been been been been be	urself [urself [Amount YOU for for dependen	md SIGI BEND, I Wife Wife Wife THAN Y Urrished	OUR CHIE	Enter number of kemptions checked	
If item 7 is S. TREAS 13. EXEN Check if she includ 14. EXEM	APTIONS F k blocks which had no incorded in this ref APTIONS F r figure 1 in for each	THE TOTAL THE TO	D WIFE (a) (b) (c) (N AND O	Regular \$600 exem Additional \$600 exe Additional \$600 exe THER DEPENDI	temptiontemption if 65 or or or temption if blind at ENTS (List below Months live home. If	ver at end of 1: W) RONLY de din your f born or	List your explication of 1959 You have been been been been been been been be	urself [urself [urself [Amount YOU for dependen port. If 100 ["ALL"	md SIGI BEND, I Wife Wife Wife THAN Y Urrished	OUR CHIL	Enter of temptions checked	is c/
If item 7 is S. TREAS 13. EXEN Check if she includ 14. EXEM	APTIONS F k blocks which had no incorded in this ref APTIONS F r figure 1 in for each	THE TOTAL THE TO	D WIFE (a) (b) (c) (N AND O	Regular \$600 exem Additional \$600 exe Additional \$600 exe THER DEPENDI	temptiontemption if 65 or or or temption if blind at ENTS (List below Months live home. If	ver at end of 1: W) RONLY ed in your f born or	List your explication of 1959 You have been been been been been been been be	urself [urself [urself [Amount YOU for dependen port. If 100 ["ALL"	md SIGI BEND, I Wife Wife Wife THAN Y Urrished	OUR CHIL	Enter tumber of kemptions checked >	15 C/
13. EXEN Check if she includ 14. EXEM	APTIONS F k blocks which had no incorded in this ref APTIONS F r figure 1 in for each	THE TOTAL THE TO	D WIFE (a) (b) (c) (N AND O	Regular \$600 exem Additional \$600 exe Additional \$600 exe THER DEPENDI	temptiontemption if 65 or or or temption if blind at ENTS (List below Months live home. If	ver at end of 1: W) RONLY ed in your f born or	List your explication of 1959 You have been been been been been been been be	urself [urself [urself [Amount YOU for dependen port. If 100 ["ALL"	md SIGI BEND, I Wife Wife Wife THAN Y Urrished	OUR CHIL	Enter tumber of kemptions checked	is c/

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

HERE

(Your signature)

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

For Employees

WHO EARNED LESS THAN \$10,000 IN 1959



Card Form 1040A offers a simple way for employees receiving less than \$10,000 total income to file their 1959 U.S. income tax returns.

To use CARD (Form 1040A) FOLLOW THESE SIMPLE STEPS

- Read instructions below. See "Who May Use Form 1040A." If ineligible, use Form 1040W or Form 1040.
- (2) Fill out the copy on page 3.
- 3 Transfer answers from the copy to the card. Keep the copy for your records. If your name and address are already printed and punched on the card form,

please use this card as it will permit high-speed machine handling. Correct the name and address, if necessary.

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

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

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

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

- (1) you had income from sources other than or in amounts larger than those stated above,
- (2) either husband or wife itemizes deductions,
- (3) you claim the tax status of head of household or surviving husband or wife,
- (4) you claim dividends received credit or retirement income credit,
- (5) you claim an exclusion for "Sick Pay" paid directly to you by your employer and this amount is included in the total wages shown on your Form W-2,
- (6) you claim deductions for travel, transportation, or "outside salesmen" expense (however, see instruction 8, page 2),
- (7) you claim credit for payments on estimated tax or an overpayment from 1958,
- (8) you are a nonresident alien.

WHEN TO FILE.—Please file as early as possible on or after January 1, 1960, but not later than April 15, 1960. WHERE TO FILE.—With the District Director of Internal Revenue for your district.

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

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

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

COMPUTATION OF TAX ON FORM 1040A:

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

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

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

MARRIED COUPLE:

- (1) How to compute tax.—A husband and wife may file a joint return even though one had no income. To assure any benefits of the split-income provisions, they must file a joint return. Both husband and wife must sign a joint return. If your income was under \$5,000 and you choose to have the Internal Revenue Service figure your tax, it will be computed on the combined incomes or on the separate incomes, whichever results in the smaller tax or larger refund. If you figure your own tax, be sure to make both computations and enter the smaller tax or larger refund on your return.
- (2) How to prepare a joint return.—In a joint return you must include all income of both husband and wife. In the return heading, list both names and middle initials (for example: "John F. and Mary L. Doe"). Both must sign the return. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.
- (3) How to prepare a separate return.—In a separate return each must report his or her separate income and fill in a separate form. The "split income" provisions of the Federal tax law do not apply to separate returns of husband and wife.

DO YOU OWE A TAX BALANCE?—Under the pay-as-you-go system, your withholding tax and your final income tax should come out about even. This benefits both you and your Government. If you owe a balance on your 1959 return, you should consider changing your Withholding Exemption Certificate (Form W-4) or asking your employer to agree to a plan of additional withholding.

INSTRUCTIONS FOR PREPARING FRONT OF FORM 1040A

- 1 If you are married and are filing a joint return as husband and wife, be sure to enter the first names and middle initials of yourself and your wife. For example: John F. and Mary L. Doe.
- 2 3 4 Enter your social security number and your wife's social security number even though she files a separate return and answer the questions.
- 5 Fill in the information from each of your 1959 Withholding Statements, Forms W-2. If both husband and wife had wages, write "W" before name of each of wife's employers. If you had more than three employers, list the information on a separate statement, using the headings for item 5 and show the total of this statement in item 5. If you have lost any Withholding Statements, ask your employer for a new statement. If you cannot furnish Withholding Statements, attach an explanation.

TWO OR MORE EMPLOYERS.—If either you or your wife worked for two or more employers and they withheld a total of more than \$120.00 of social security (F. I. C. A.) tax from your wages, you may claim the excess as a credit against your income tax. For a joint return, figure the credit separately for husband and wife as follows:

a. Add up the social security (F. I. C. A.) tax withheld by all your employers from your wages in 1959.

b. Subtract \$120.00.

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

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

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

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

example, if the husband had \$200 in dividends, and the

wife had \$20, only \$70 may be excluded on a joint return. c. WAGES NOT SUBJECT TO WITHHOLDING.— Enter all wages not included in item 5 whether or not you have received a Form W-2. An example of these wages are those paid to part-time workers on which the employer is not required to withhold income tax.

If the total of item 6 exceeds \$200, you must file a Form 1040W or Form 1040.

- Enter total of income tax withheld and excess social security (F. I. C. A.) tax credit, if any.
- REIMBURSED EMPLOYEE EXPENSES

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

9 10 11 Computation of tax liability.

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

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

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

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

INSTRUCTIONS FOR PREPARING BACK OF FORM 1040A

(3) Fill in this item to receive credit for your exemptions and for those of your wife. A taxpayer cannot claim his wife (husband) as an exemption if the wife (husband) filed a separate return for any purpose (for example, to obtain a refund of income tax withheld). Age and blindness are determined as of December 31, 1959.

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

- Fill in this schedule to receive credit for exemptions for your children, stepchildren, and other dependents. Each dependent must meet all of the following tests:
- a. Received more than one-half of his or her support from you (or from wife or husband if a joint return is filed).
- b. Received less than \$600 gross income. (This test does not apply to your children or stepchildren who are under 19 or who are students for 5 calendar months of the year.)

- c. Did not file a joint return with her husband (or his wife).
- d. Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone. (This does not apply to an alien child legally adopted by and living with a United States citizen abroad.)
- e. EITHER (1) for the entire year 1959 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 Uncle Brother-in-law Father Stepsister Sister-in-law Aunt Grandparent Stepmother Son-in-law Nephew Brother Stepfather Daughter-in-law Niece

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

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

YOUR COPY-KEEP FOR YOUR RECORDS

Piease (1 Name (If a joint return of husband	IDUAL INCOME TAX				Wife's Social Security No.	1959
print —>	Ý			Ĭ			
	Home address (Number and street or	rural route)		`'		before 1959, enter here t	
	City, town, or post office	Zone	State	(4) If married, is ye	our wife (husband) filing	eutstanding separately? [] '	
(5)				If "yes," write her (his) name			
. WAGES SHO	OWN ON FORMS W-2 AND OTHER INC		WITHHELD EM	LOYER'S NAME. Whe	re employed. Write (W) b	efore name of each of wife's	employer
f total income 18,000 or more,		\$					
ncome (itom 6) rou must use For							
. INTEREST, DIVIDENDS, A	Yours	7 Total income	tax withheld			penses to your employer,	see instru
OTHER WAGES	Wife's			tion 8 and check here		income was \$5,000	
. TOTAL INC	_ 🔾 L	;	yo	u must compute y	our tax. However	r, if your income was	less tha
	om Tax Table or from tax computation sch is larger than item 7, enter balance du		—:—— ta:	by omitting item	s 10, 11, and 12.	evenue Service comp If you compute your	own tax
	larger than item 10, enter refund —	<u> </u>		pay balance (ite	m 11) in full with re	eturn to your District GN on other side.	Directo
	URY DEPARTMENT . INTERNAL	REVENUE SERVICE	(OVER)		i	D, PIN OR TEAR TH	IS CAR
							
Check I	PTIONS FOR YOURSELF AND V blocks which apply. Check for wife had no income OR if her income is d in this return.	(a) Regular \$600 exemption (b) Additional \$600 exemp	ption if 65 or over at e	nd of 1959	Yourself Wil	number of exemptions checked	
<u> </u>	TIONS FOR YOUR CHILDREN	(c) Additional \$600 exemp		11/29	Yourself Wit	re /	<u> </u>
- LALMI	NAME	AND GINER DEFERDER		Y FOR DEPENDE	NTS OTHER THAN	YOUR CHILDREN	-
► Enter	figure 1 in the last column to right for each name listed	Relationship	Months lived in you home. If born o	Trace income of \$6	vel tot debendeut 2 200	Amount furnished by	
(Give	address if different from yours)		died during year a write "B" or "D"	or more?	port. If 100% write	dependent	
	- · · · · · · · · · · · · · · · · · · ·		-	_	<u> </u>	<u>s</u>	→
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	er total number of exemption of exemption of exemptions of perjuit the penalties of perjuit the penalties of perjuit the penalties of perjuit the penalties of perjuit the penalties of perjuit the penalties of perjuit the penalties of perjuit the penalties of penalt				molete return		<u> </u>
SIGN	> acciare and on the ponances of perju	ry that to the bost of my known	cugo anu bener una i	a true, correct, and to	unhiere rerein		
HERE	(Your signatus		(Date)		joint return, wife's signs	iture)	(Date)
	If this is a joint return, BOTH Ht	ISBAND AND WIFE MUST SIG	iN even if only one h	d ncome.			
TAX	COMPUTATION S	CHEDULE (Use	only if total	income, item !	9 of Form 1040	A, is \$5,000 or m	ore)
	al income from item 9						
	d person filing a separat						
alance (line 1 less line 2)		1				
	\$600 by total number of ncome (line 3 less line 4						
	mount on line 5. Use a						
	n 1040A (Do not attach						
you are a	single taxpayer or a marri- arate return, use this tax ra	ed taxpayer filing a				ng a joint return, u	
_	on line 5 is:	on line 6:	7,	al		718 D:	
\$ 2,	000 20% of the amo	unt on line 5	_	the amount on I ver But not		Enter on line	6:
	000 \$400, plus 22%		1 0				
			\$(\$4,000) 20% o:	f the amount on lin	e 5
) \$6, D \$ 8,	000\$840, plus 26% 000\$1,360, plus 309 999,99\$1,960, plus 349	of excess over \$4,000 % of excess over \$6,000	\$4	,000 \$8,000	\$800, p	f the amount on lin lus 22% of excess o plus 26% of excess	ver \$4, 0

PAGE 4

TAX TABLE FOR INCOMES UNDER \$5,000

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

To find your tax read down income columns until you find the line covering the total income shown as item 9. Then read across to appropriate column headed by number corresponding to number of exemptions claimed on item 15. Enter tax as item 10.															
lf you incom	ır total ne is—		he numbe options is		If you incom					the numbe		tions is—		*	
At least	But less than	i	2	3 If 4 or more there is no tax	At least	But less than	And you are— Single or a married person filing sepa- rately	And yo Single or a married person filing sepa- rately	u are— A married couple filing jointly	And you Single or a married person filing sepa- rately	A A married couple filing jointly	4	5	6	If 8 or more there is no tax
		You	ur tax is-	-			<u> </u>	ı		Your	tax is—				Ι
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1, 625 1, 650 1, 675 1, 700 1, 725	1, 675 1, 675 1, 700 1, 725 1, 750	179 184 188 193	59 64 68 73	0 0	3, 650 3, 700 3, 750 3, 800	3, 650 3, 700 3, 750 3, 800 3, 850	546 556 566 575 585	424 434 443 443 453	422 431 440 449	302 311 320 329	302 311 320 329	182 191 200 209	62 71 80 89	0 0	0 0
1, 750 1, 775 1, 800 1, 825	1, 775 1, 800 1, 825 1, 850	197 202 206 211	77 82 86 91	0 0	3, 850 3, 900 3, 950 4, 000	3, 900 3, 950 4, 000 4, 050	595 605 615 625	463 473 483 493	458 467 476 485	338 347 356 365	338 347 356 365	218 227 236 245	98 107 116 125	0 0 0 5	0 0 0
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2, 050 2, 075 2, 100 2, 125	2, 075 2, 100 2, 125 2, 150	251 256 260 265	131 136 140 145	11 16 20 25	4, 450 4, 500 4, 550 4, 600	4, 500 4, 550 4, 600 4, 650	714 724 734 744	582 592 602 612	566 575 584 593	450 460 470 480	446 455 464 473	326 335 344 353	206 215 224 233	86 95 104 113	0 0
2, 150 2, 175 2, 200 2, 225	2, 175 2, 200 2, 225 2, 250	269 274 278 283	149 154 158 163	29 34 38 43	4, 650 4, 700 4, 750 4, 800	4, 700 4, 750 4, 800 4, 850	754 764 773 783	622 632 641 651	602 611 620 629	490 500 509 519	482 491 500 509	362 371 380 389	242 251 260 269	122 131 140 149	2 11 20 29
2, 250 2, 275 2, 300	2, 275 2, 300 2, 325	287 292 296	167 172 176	52 56	4, 850 4, 900 4, 950	4, 900 4, 950 5, 000	793 803 813	661 671 681	638 647 656	529 539 549	518 527 536	398 407 416	278 287 296	158 167 176	38 47 56

U. S. GOVERNMENT PRINTING OFFICE 057-16-75304-1

RM 1040 V.S. Treasury Depar Internal Revenue S	Timent Service	Optional S	IDUAL INCO Short Form for More Than \$ 20	Wages	and Sala	ary Inco	me		
	١,	lame	If this is a Joint return of h	usband and wife	, use first name	s and middle in	itials of both)		
	a	ddress	(Number	and street or ru	ral route)				
		(City, town, or post	t office)	(Postal zone n	um per)	(:	State)		
Your Social Securit	y Number	Occupation		Wife's S	ocial Security	Number	Occupation		
						·	<u> </u>		
4 14/	1	1	INCOME				40		
	alaries, bo oyer's Name	onuses, tips, other	r compensation, a Where Employed (Cit		o expen				
•	-					1	ncome Tax Withheld	,	b) Wages, etc.

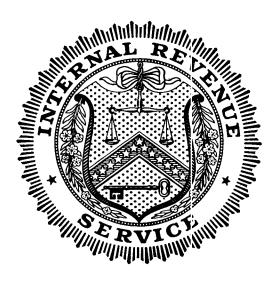
		• • • • • • • • • • • • • • • • •						_	
		Pay" if included i							
4. Subtract l	line 3 fror	n line 2		. 					
5. (a) Total	dividend	s \$	- less exclusion o	f \$	*		Balance	2	
(b) Intere	st (lf tota	of lines (a) and	(b) is over \$200,	, use Form	1040)				
6. Total of I	ines 4 and	d 5							
Check if U (See instruc	nmarried "	Head of Household	" ., or "Surviving \	Widow or V	Viclower" w	ith depend	lent child 🗌.		
(see manu			TABLE COMPU	TATION					;
lf line 6 i	s less thai	\$5,000 and you	u do not itemize	personal c	leduction:	S:			
• List y	our exem	ptions in Schedul	e A on page 2.	• Find vo	ur tax in	the table	on page 8 o	f	1
instru	ctions. •	Check proper bo	x and enter tax o	on line 11	. •Omit	lines 7 th	rough 10	••	
			SCHEDULE CO						
7. If your de	ductions	are itemized, che	ck here 🗌 and e	nter total	from Sche	dule B		.]]	
It your de	eductions	are not itemized	and line 6 is \$5	,000 orm	ore, ente	rthe smal	ler of 10 per	`-}	
		1,000 (\$500 if a				rn)	• • • • • • • • • • • • • • • • • • • •	·]]	
		n line 6							
9. IVIUITIPIY	JOUU BY N	otal number of exe 1 line 8	emprions ciaimea	on line 3, 3	chedule A	, page 2,	and enter her	e ·	
		his amount by usir				· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	··	
and enter			ng me appropriate	e iux fate s	cusanie o	n page 1	or instruction	S	į
ana cinci	ine iax e		X DUE OR REF	HIND					
1. Total tax.	Check	whether figured fro			ate Scher	ا مارا			
2. Pay- ((a) Tax w	rithheld (line 2(a)	above). Attack	Forms W	2 Copy F	3016 <u> </u>	· · · · · · · · · · · · · · · · · · ·	• •	
ments	(b) Paym	ents and credits o	n 1959 Declarati	on of Estir	nated Tax				
and)		strict Director's off							į
Credits (ends received crea							į
·		u or your wife worked					TOTAL-	>	
3. If your tan	k (line 11)) is larger than you	ur payments (line	12), enter	THE BALA	NCE DUE	nere	>	
		ernal Revenue Ser							
		ne 12) are larger tl				•		≯	<u> </u>
		to be (a) Credited o						<u>.</u>	
oid you receive	an expense	e allowance or reimb	oursement, or charge	expenses t	qms 1007 o	oloyer?[Yes No	_	
		itemized accounting						_	
s your wife (hu f "Yes," enter ti	sb a nd) filin he name an	g a separate return d do not claim the e	tor 1959? Yes	turn.	before 19 Revenue I	59, enter h District whe	ral tax for year ere the Interna re the account i	11	
ounty in which					o utstandin	ıg.			
I declare unde	r the penaltic	s of perjury that this re , correct, and complete	turn (including any acco	mpanying sch	edules and st	tatements) ha	s been examined	by me and	to the best of
rusorwattov letativč	to the matte	rs required to be reporte	ad in the return of which	h he has any i	cnowledge.	…ai lunu lµ⊕	.uxpuyer, nis de	rciaration is	nased ou all
ign Mig(Taxpaye	r's signature	and date) (16 ship	is a joint return BOTU	HIKRAND AL	IN WIEE MIS	T CIGNI	11476-1-		
· · · · · · · · · · · · · · · · · · ·	. a erginalitie	unit	is a joint return, BOTH	AN UMARCUTE	WIFE MUS	1 31981	(Wife's si	gnature and	datel
(Signature	of preparer	other than taxpayer)	16-	-75395 · 1		(Address	i)		(Date)

CHEDULE	A.—EXEMPTIONS	(See page !	5 of instructions)

	2CHEDC	ILE A.—EXEM	LUCK2 (266 b	age 5 of instruct	ions)		Page 2
1. Exemptions for	yourself and wife					,	T
or wife only if al	eturn, or if she had (b) Addition	or \$600 exemption ional \$600 exemp ional \$600 exemp	tion if 65 or over	at end of 1959	☐ Yourself ☐ \	Wife of exemption checked	# is
	your children and other deper n is based on a multiple-support	dents (List below))				
➤ Enter figur	NAME re 1 in the last column to right or each name listed	Relationship	ANSWER ONL Months lived in your	Y FOR DEPENDENT Did dependent have	Amount YOU furnished	- 11	-
(Give add	ress if different from yours)		died during year also write "B" or "D"	or more?	port. If 100% write "ALL"	dependent	
					\$	\$	→
	***************************************						→
	**************************************						→
							→
							→
			l	 		_ •	*
3. Enter the tot	tal number of exemptions o	laimed on lines	s 1 and 2				
lf Husba	EDULE B.—ITEMIZED DI and and Wife (Not Legally Sepa d. If necessary write more than o	rated) File Separat	te Returns and O	ne Itemizes Dedu	ctions, the Other i	Must Aiso Itemize	chments.
•							
		***************************************		***********	•••••••		
Contributions -							

	Total paid but not to exceed	20% of line 6, pa	ge 1, except as d	escribed on page	5 of instructions .	<u></u> \$	
Interest							ļ
MILEIESL							
					Total intere		
					roidi illere	251	
					•••••		
Taxes		••••••					
		•••••					
					Ŧ . (.		
	Submit itemized list. Do not enter an	y expense compensated	by insurance or otherw	ise. ra	Total tax	<u>es</u>	
	1. Total cost of medicin	•		13			
Medical and Jental expense	2. 1 percent of line 6, p						
(if 65 or over, see instructions,	3. Subtract line 2 from l 4. Other medical and d						
see instructions, page 6)	5. Total of lines 3 and	4		. .			
	6. Enter 3 percent of lin	e 6, page 1		[5	<u> </u>		
Other	7. Allowable amount (e	xcess of line 5 ove			o, ror limitations).		
Deductions							
(See page 6 of instructions and							
attach informatior required)					Tot	al	

HOW TO PREPARE Form 1040 W



INDIVIDUAL INCOME TAX RETURN FOR 1959

NEW OPTIONAL FORM 1040 W

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

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

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

CONTENTS

	Page		Page
Casualty losses and thefts	6	Employee business expenses	3
Child care (Form 2441)	6	Exemptions	. 5
Computation of tax	4, 7	Head of household	
Contributions	5	Interest	. 4
Credits against tax	4, 7	Medical and dental expenses	6
Declaration of estimated tax		Miscellaneous expenses	6
Dependents	5	Outside salesmen	
Dividends	4	Payment of tax	2, 4
Dividends received credit	4	Refunds	4
Education expenses	6	Reimbursed expenses	

Sick pay exclusion (Form 2440) 3 Social security (F.I.C.A.) tax credit 3 Tax deductions 5 Tax rate schedules 7 Tax Table 8 Travel expenses 3 Wages and salaries 3 When and where to file returns 2 Widows and widowers 4

WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States—whether an adult or minor—who had \$600 or more gross income in 1959 must file; if 65 or over, \$1,200 or more. To determine whether you must file, include earned income from sources without the United States, even though not taxable. A person with income of less than these amounts should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemption(s) should file a joint return with husband or wife to get the smaller tax or larger refund for the couple.

MEMBERS OF ARMED FORCES

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

WHEN AND WHERE TO FILE

Please file as early as possible. You must file not later than April 15. Mail

GENERAL INSTRUCTIONS

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, International Operations Division, Internal Revenue Service, Washington 25, D.C. A list of the District Directors' offices is set out below.

HOW TO PAY

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

SIGNATURE AND VERIFICATION

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

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

YOUR RIGHTS OF APPEAL

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

LOCATIONS OF DISTRICT DIRECTORS' OFFICES

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

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

LOUISIANA—New Orleans, La.
MAINE—Augusta, Maine.
MARYLAND—Baltimore 2, Md.
MASSACHUSETTS—Boston 15, Mass.
MICHIGAN—Detroit 31, Mich.
MINNESOTA—St. Paul 1, Minn.
MISSISSIPPI—Jackson 5, Miss.
MISSOURI—St. Louis 1, Mo.; Kansas City 6, Mo.
MONTANA—Helena, Mont.
NEBRASKA—Omaha 2, Nebr.
NEVADA—Reno, Nev.
NEW HAMPSHIRE—Portsmouth, N.H.
NEW JERSEY—Industrial Office Bidg., Newark 2, N.J.;
808 Market Street, Camden, 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 10, 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—Oklandarica City, Okla.

OREGON—Portland 12, Oreg.
PANAMA CANAL ZONE—Director, 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—1105 Fernandez Juncos Avenue, Stop
17, Santurco, P.R.
RHODE ISLAND—Providence 7, R.I.
SOUTH CAROLINA—Columbia, S.C.
SOUTH CAROLINA—Columbia, S.C.
SOUTH CAROLINA—Columbia, 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, 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 Fareign Countries—Director, International Operations Division, Internal Revenue Service, Washington 25, D.C.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040 W

How to prepare a joint return.—In a joint return you must include all income of both husband and wife. In the return heading, list both names and middle initials (for example: "John F. and Mary L. Doe"). Both must sign the

return. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

How to prepare a separate return.—In a

separate return each must report his or her separate income and fill in a separate form. The "split income" provisions of the Federal tax law do not apply to separate returns of husband and wife.

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INSTRUCTIONS FOR PAGE 1 OF FORM 1040 W-Continued

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

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

Excess Social Security (F.I.C.A.) Tax Credit. - If more than \$120.00 of Social Security (F.I.C.A.) employee tax was withheld during 1959 because either you or your wife received wages from more than one employer, the excess should be claimed as a credit against income tax. Enter any excess of Social Security (F.I.C.A.) tax withheld over \$120.00 on line 1, column (a), the "Income Tax Withheld" column, and write "F.I.C.A. tax" in the "Where Employed" column. If a joint return, do not add the Social Security (F.I.C.A.) tax withheld from both husband and wife to figure the excess over \$120.00; compute the credit separately.

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

Part I. Employee Business Expenses Which Are Deductible

A. Travel, transportation, and outside salesmen expenses:

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

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

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

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

B. Other employee business expenses:

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

Part II. Reporting Employee Business Expenses on Form 1040 W

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

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

- (1) If employer's payments equaled business expenses.—No further entry is required on the form.
- (2) If employer's payments exceeded business expenses.—The excess amounts and the amount of any personal expenses paid by your employer must be included in income on line 1, page 1, of Form 1040 W, and must be identified as "Excess Reimbursements."
- (3) If expenses exceeded employer's payments or if the employer did not pay for the expenses.—The excess of the expenses over the employer payments or the unreimbursed expenses may be claimed as deductions as explained in Part I. Be sure to separate the expenses into those relating to line 1, page 1 of the form, and those that are to be deducted only if you itemize eleductions on page 2 of the form.

Part III. Additional Information To Be Submitted With Return

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

(1) The total of all amounts re-

ceived from or charged to your employer for business expenses,

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

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

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

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

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

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

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

If you received sick pay and it is included in your gross wages as shown on Form W-2, enter the gross wages on line 1, and enter on line 3 the amount of such wages to be excluded. In addition, attach a statement showing your computation, and indicating the period or periods of absence, nature of sickness

or injury, and whether hospitalized. Or, in lieu of a statement you may use Form 2440 which may be obtained from any Internal Revenue Service office.

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

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

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

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

SPECIAL COMPUTATIONS

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

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

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

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

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

USE OF TAX TABLE ON PAGE 8 OF THESE INSTRUCTIONS

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

LINE 12(b)—CREDIT FOR ESTIMATED TAX PAYMENTS

If you paid any estimated tax on a Declaration of Estimated Income Tax (Form 1040-ES) for 1959, report the total of such payments on line 12(b). If on your 1958 return you had an overpayment which you chose to apply as a credit on your 1959 tax, include the credit in this total. Also see filing requirements for 1960 declaration of estimated tax.

LINE 12(c)—DIVIDENDS RECEIVED CREDIT

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

(a) the total income tax reduced by

the foreign tax credit; or

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

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

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

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

1960 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 Income 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 plus
(2) \$400.

If you are required to file, obtain the form from any Internal Revenue Serv-

ice office in time to file by April 15, 1960. Farmers may postpone filing their 1960 declarations until Jan. 15, 1961.

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

SCHEDULE A.—Exemptions

Line 1.—List your exemptions and those of your wife. You cannot claim an exemption for your wife if she files a separate return. Age and blindness are determined as of December 31, 1959.

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

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

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

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

(c) Did not file a joint return with her

husband (or his wife).

(d) Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone. (This does not apply to an alien child legally adopted by and living with a United States citizen abroad.)
(e) EITHER (1) for the entire year 1959

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

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

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

Definition of Support.—Support includes the cost of food, shelter, clothing, medical and dental care, education, and

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

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

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

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

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

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

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

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

CONTRIBUTIONS

If you itemize deductions, you can deduct gifts to religious, charitable, educational, scientific, or literary organizations and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or conducts

propaganda or otherwise attempts to influence legislation. You can deduct gifts to fraternal organizations if they are to be used for charitable, religious, etc., purposes. You can also deduct gifts to veterans' organizations, or to a governmental agency which will use the gifts for public purposes.

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

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

INTEREST

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

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

TAXES

If you itemize deductions, you can deduct most non-Federal taxes paid by you. You can deduct State or local retail sales taxes if under the laws of your State they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in

case of gasoline taxes) and the amount of the tax is separately stated by the retailer to the consumer. In general, you cannot deduct taxes assessed for pavements or other local improvements, including front-foot benefits, which tend to increase the value of your property. Consult your Internal Revenue Service office for circumstances under which local improvement taxes may be deducted.

MEDICAL AND DENTAL EXPENSES

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

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

which is for nursing.

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

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 the head of household or a widow or widower entitled to the special tax rates.

Special Rules for Persons 65 or Over.-If either you or your wife were 65 or over during the year, you may disregard the 3 percent limitation shown on line 6 of the medical schedule on page 2 of Form 1040W for you or your wife's medical expenses but not for any dependent. However, the other limita-

tions are applicable. If either you or your wife were 65 or over and in addition were disabled you may also qualify for an additional deduction. Consult the nearest Internal Revenue Service office for further information.

OTHER DEDUCTIONS

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

(a) under 12 years of age; or

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

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

an exemption.

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

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

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

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

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

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

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

trade or business, or

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

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

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

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

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

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

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

TAX COMPUTATION.—Page 1, Form 1040 W

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

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."

OTHER CREDITS

If the amount on

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

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

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If the amount on
line 10, bage 1, is:
                            Enter on line 11, page 1:
Not over $2,000...... 20% of the amount on line 10.
Over-
           But not over-
                                               of excess over-
$2,000
         - $4,000..... $400, plus 22%
                                              -- $2,000
$4,000
         - $6,000..... $840, plus 26%
                                                 $4,000
        - $8,000 . . . . $1,360, plus 30%

- $10,000 . . . $1,960, plus 34%

- $12,000 . . . $2,640, plus 38%
$6,000
                                              -- $6,000
$8,000
                                              -- $8,000
$10,000
                                              -- $10,000
        - $14,000..... $3,400, plus 43%
$12,000
                                              - $12,000
        -- $16,000..... $4,260, plus 47%
$14,000
                                              -- $14,000
        - $18,000..... $5,200, plus 50%
- $20,000..... $6,200, plus 53%
$16,000
                                              - $16,000
$18,000
                                              -- $18,000
            $22,000..... $7,260, plus 56%
$20,000
                                              - $20,000
$22,000
        - $26,000..... $8,380, plus 59%
                                              — $22,000
            $32,000..... $10,740, plus 62%
$26,000
                                              -$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
```

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

line 10, page 1, is:	Enter on line 11, page 1:					
Not over \$4,000	20% of the amount on line 10.					
Over- But not over-	of excess over—					
\$4,000 — \$8, 000	\$800, plus 22% — \$4,000					
\$8,000 — \$12,000	\$1,680, plus 26% — \$8,000					
\$12,000 — \$16,000	\$2,720, plus 30% — \$12,000					
\$16,000 \$20,000	\$3,920, plus 34% — \$16,000					
\$20,000 — \$24,000	\$5,280, plus 38% — \$20,000					
\$24,000 — \$28 ,000	\$6,800, plus 43% — \$24,000					
\$28,000 — \$32,000	\$8,520, plus 47% — \$28,000					
\$32,000 \$36 ,000	\$10,400, plus 50% — \$32,000					
\$36,000 — \$40 ,000	\$12,400, plus 53% — \$36,000					
\$40,000 — \$44 ,000	\$14,520, plus 56% — \$40,000					
\$44,000 \$52,000	\$16,760, plus 59% — \$44,000					
\$52,000 — \$64,000	\$21,480, plus 62% — \$52,000					
\$64,000 \$76,000	\$28,920, plus 65% — \$64,000					
\$76,000 \$88,000	\$36,720, plus 69% — \$76,000					
\$88,000 — \$100,000	\$45,000, plus 72% — \$88,000					
\$100,000 — \$120,000	\$53,640, plus 75% — \$100,000					
\$120,000 \$140,000	\$68,640, plus 78% — \$120,000					
\$140,000 — \$160,000	\$84,240, plus 81% — \$140,000					
\$160,000 — \$180,000	\$100,440, plus 84% — \$160,000					
\$180,000 \$200,000	\$117,240, plus 87% — \$180,000					
\$200,000 \$300,000	\$134,640, plus 89% — \$200,000					
\$ 300,000 — \$ 400,000	\$223,640, plus 90% — \$300,000					
\$400,000	\$313,640, plus 91% — \$400,000					

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

If the amount on

	1, 1,000			
	line 10, page		Enter on line 11, pa	ige I:
	Not over \$2,	,000000,	20% of the amount	on line 10.
-	Over E	But not over-		of excess over-
		\$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
		T	\$4,560, plus 42%	\$16,000
	\$18,000 —	T	\$5,400, plus 43%	\$18,000
	\$20,000 —	7 7	\$6,260, plus 47%	\$20,000
	\$22,000 —	\$24,000	\$7,200, plus 49%	\$22,000
	\$24,000 —	T)	\$8,180, plus 52%	\$24,000
	\$28,000	\$32,000	\$10,260, plus 54%	\$28,000
		\$38,000	\$12,420, plus 58%	— \$32,000
į	\$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 —	\$7 0, 000	\$30,380, plus 71%	— \$6 0,000
)		,,	\$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
)		\$150,000	\$60,480, plus 83%	\$100,000
)		\$200,000	\$101,980, plus 87%	
		\$300,000	\$145,480, plus 90%	\$200,000
	\$300,000		\$235,480, plus 91%	\$300,000
- 1	Ī			

TAX TABLE FOR CALENDAR YEAR 1959—FOR PERSONS WITH INCOMES UNDER \$5,000

Read down the income columns below until you find the line covering the income you entered on line 6, page 1, Form 1040 W. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on line 3, Schedule A, page 2. Enter the tax you find there on line 11, page 1.

^{8 (*)}This column may also be used by a widow or widower with dependent child who meets certain qualifications which are explained on page 4 of these instructions.

U.S. GOVERNMENT PRINTING OFFICE 659-16-75396-1

Int	ernal R	Revenue Service	or Other Taxable Year Beginning	(PLEASE TYPE OR PR	INT)		, 17	-		
			Name(If this is a join					-		
			address	(Number and street or r	aral route)		****************			
			(City, town, or post office)	(Postal zone			(State)	-	•	
Your	Social S	ecurity Number	Occupation	Wife's So	ial Security Number	er	Occupation			
Exemptions	2.	turn, or it she to List first names qualify as depe address if differ Enter number	only if all of her (b) Additional uded in this re- (c) Additional had no income. (c) Additional to force the control of the co	al \$600 exemption if blind a other persons listed at to	ver at end of tax t end of taxable p of page 2.	xable year	ar. Yourse	elf	ife exemption checked ife Enter number of children	>
			ges, salaries, bonuses, com							
		excess of exper	nse account or similar allowance	e paid by your employer ove Where Employed (City and State)	r your ordinary o	and necess	sary business (a) Wages, etc.	expense:	s. See instructions, (b) Income Tax Wi	,pp. 5–6 thheid
Income		•	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	Enter tota	s here ———		· · · · · · · · · · · · · · · · · · ·	— -		
프	6.	Less: Excludo	able "Sick Pay" in line 5 (se	e instructions, page 7. Attach req	uired statement.)				V.I . I	
	7.	Balance (line	e 5 less line 6)			\$		(F	lf the social secu CA) withheld	fro
	8.	Profit (or loss)	s) from business from separat	te Schedule C	• • • • • • • •	\		be	rges exceeded cause you or yo	
	10.	Other income	s) from farming from separat e (or loss) from page 3 (Divi ross Income (sum of lines 7,	dends, Interest, Rents, F	ensions, etc.).		ha	d more than or oyer, see instru ige 5.	ne en
			arried "Head of Household" [J L 71 .1 C	: <u>'</u>	• • • • • • • • • • • • • • • • • • • •	
Tax due or refund	12.	TAX on inco Table on pag if you itemize If Income was all from wages, omit lines 13 through 16	ome on line 11. (If line 11 ge 16 of instructions to find y e deductions, compute your t 13. (a) Dividends received (b) Retirement income 14. Balance (line 12 less l 15. Enter your self-employ 16. Sum of lines 14 and 1	is under \$5,000, and your tax and check here ax on page 2 and enter he credit from line 5 of Scredit from line 12 of Sine 13)	u do not itemi If line 11 iere the amour chedule J chedule K Sichedule C o	ze deduct 1 is \$5,0 1 from lii \$ r F	ctions, use 1 00 or more ne 9, page	(ax , or 2). \$ \$ \$ \$		
큔	17.	(a) lax withh	neld (line 5 above). Attac s and credits on 1959 Deck	th Forms W-2, Copy B.	'See page 8,\	\$				
<u>e</u>			s and creats on 1939 Decid t Director's office where pai			▼		<u> </u> \$-		-
	18.	If your tax (lin	ine 12 or 16) is larger than the third Reve	your payments (line 17)	enter the BAL	ANCE DI	JE here	→ \$_		-
	19.		nents (line 17) are larger the					→ \$_		
			e 19 to be: (a) Credited on 1							
yo Var	rece ال	ive an expense	e allowance or reimbursement, in itemized accounting of expe	or charge expenses to you	r employer?. [Yes [No (See pag	e 6,		
_		rhich you live.	Is your wife (husband) filing	a separate return for 1959? enter her (his) name and do	If you owe any 1959, enter her where the accou	Federal to the the	ax for years t nai Revenue D	oefore		
	ıd beli	ef is a true, corr	les of perjury that this return (inclurect, and complete return. If the	eding any accompanying schedu return is prepared by a perso ich he has any knowledge.	es and statement other than the	s) has bee taxpayer,	n examined by his declaration	me and to	to the best of my on all the info	knowi rmatio
0 01			to be reported in the retorn of whi	,						

Form 1040—195	9 EXEMPTIONS FOR	PERSONS OTHER	THAN YOU	R WIFE AN	D CHILDREN	P	age 2
	Name	Relationship	Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have gross income of \$600 or more?	Amount YOU fur- nished for dependent's support. If 100% write "All"	Amount furnishe OTHERS includ dependent	ling
					\$	\$	
				++			

Enter on line 3, pag	e 1, the number of exemptions is based on a multiple-support of	claimed above. Igreement of a group of	persons, attach the	declarations de	scribed on page 5	of instructions.	
if Hush	IZED DEDUCTIONS—II band and Wife (Not Legally Sepa to whom paid. If neces Please pu	rated) File Separate Ret	urns and One Item in one item on	izes Deductions, a line or ati	, the Other Must Al tach additional	so Itemize	
Comunitions							
Contributions			,				
		•					
	Total paid but not to exceed	20% of line 11, page 1	, except as descri	bed on page 8 o	of instructions	D	-
_							
Interest							
					Total interest		

Taxes		***************************************				, 	
Taxos							
					Total taxes		
Medical and	Submit itemized list. Do not enter any				. S		
dental expense	 Cost of medicines and drug Other medical and denta 				1 -		
(If 65 or over, see instructions,	3. Total				ا ما		
page 10)	 Enter 3 percent of line 11 Allowable amount (excess 			aga 10 for limit	·		
Other	5. Allowdole difficulti (excess	or line 3 over line 47.	эее шягосногь, р	age 10, 101 mm	idiois.		-
Deductions		***************************************					
(See page 10 of instructions and							
attach informa- tion required)					Total		
	TOTAL DEDUCTIONS	(Enter here and on line	2 of Tax Comp	utation, below).		\$	
	TAX COMPUT	ATION—IF YOU	DO NOT USI	E THE TAX	TABLE		
1. Enter Adjust	ted Gross Income from line	11. page 1				\$	
2. If deductions	are itemized above, enter to	otal of such deductions	. If deductions	are not itemiz	ed and line 1,		
	5,000 or more, enter the sm	•		•	•		
	arate return)e 1 less line 2)						
4. Multiply \$6	600 by total number of exer						
	ome (line 3 less line 4) ount on line 5. Use approp				D		-
Tax Table o	n page 16						
7. If you had a	capital gains and the alterno	ative tax applies, ente	er the tax from s	eparate Sched	ule D		
	If you itemized deduction or income tax payments to a fo		coming / Au_L F	áma 1446)	8		
(b) Tax pai	d at source on tax-free covenant	bond interest and credit for	or partially tax-exe	empt interest			
(c) Total	and on line 12. page 1. the	amount shown on 1:	0 6 or 7 less err	E	inter here —>	c	-

Ferm 1040-1959

IF INCOME WAS ALL FROM SA Schedule A.—INCOME FROM DIVIDE	LARIES AND WA	AGES, TEAR OF	F THIS PAGE	AND FILE ONLY	PAGES 1	AND 2
1. Name of qualifying corporation	declaring dividend			Amount	as interest in Sc	:hedule B)
(Indicate by (H), (W), (J) whether stock is held by hi	usband, wife, or jointly)				-	
				\$	-	
***************************************					-	İ
	*****				-	İ
					_	
2. Total	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •		\$	_	
3. Exclusion of \$50 (If both husband a	nd wife received div	vidends, each is ent	itled to exclude			
not more than \$50 of his (her) ow	n dividends)	• • • • • • • • • • • • • • • • • •			_	
4. Excess, if any, of line 2 over line			dule J	\$	-	
5. Name of nonqualifying corporation	declaring dividend:	:				
***************************************		***************************************			-	İ
4 England of the 4 modes					-	
6. Enter total of lines 4 and 5	CT /This includes in	March available in			_ \ 3	
Schedule B.—INCOME FROM INTERE	SI (IMS MCIMOES II			1 Amount	-	
name of payer	T C C C C C C C C C C C C C C C C C C C	Tankii i	of payer	Amount C	-	į
				J	-	
~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~						1
	.					
				Enter total here->		
Schedule D Summary.—GAINS AND LO			ES OF PROPERT	ГҮ		
<ol> <li>From sale or exchange of capital ass</li> </ol>	•	•			· 1	
<ol><li>From sale or exchange of property or</li></ol>				<u></u>		
Schedule E.—INCOME FROM PENSIO Part I.—General Rule  1. Investment in contract	.   \$   4	ES (See instruction  1. Amount received		\$	-	
2. Expected return	1	5. Amount exclude	ible (line 4 multip	lied		
3. Percentage of income to be excluded	1				_	
(line 1 divided by line 2)		b. Taxable portion	·	<del></del>		
Part II.—Where your employer has contributed all e If your cost was fully recovered in prior years or if you did	or part of the cost and you I not contribute to the cost,	ur contribution will be re enter the total amount rece	ecevered tax-free withle	n three years. es 1 through 4.		
1. Cost of annuity (amounts you paid).		I. Amount receives	···	······	-	
2. Cost received tax-free in past years.		n 7 anoon receive	a mis year	••••	-	
3. Remainder of cost (line 1 less line 2).	. \$ 5	5. Taxable portion	(excess, if any, of	line 4 over line 3)		
Schedule G.—INCOME FROM RENTS					1	
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)		
	\$	•	S	¢	1	
		<b>-</b>	<b>J</b>	<b>J</b>	1	j
					1	
		-				
	-	-				
1. Totals	.  \$	\$	\$	\$		į
2. Net income (or loss) from rents and	royalties (column	2 less sum of colu	mns 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 (Fotor he	ere and on line 10	page 1)		\$	
(01 100) 110/11 (100)		die on the lo	, rug~ 1/	<u> </u>	Ψ	i

Form 1040—1959

IF INCOME WAS ALL FROM SALARIES AND WAGES, TEAR OFF THIS PAGE AND FILE ONLY PAGES 1 AND 2

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

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 to this year
				**************************************		
Schedule J.—DIVIDENDS RECEIVED C	REDIT (See inst	ructions, page 14)				
<ol> <li>Amount of dividends on line 4, Sch</li> <li>Tentative credit (4 percent of line 1</li> </ol>	I <b>)</b>				\$	
<ol> <li>Tax shown on line 12, page 1, plu</li> <li>4 percent of taxable income</li> </ol>	s amount, if any	ION ON CREDIT	(b), page 2	, <b></b>		
Taxable (a) If tax is computed Income (b) If Tax Table is use deduction for exer	ed, the amount sho nptions (\$600 mult	own on line 11, page riplied by the number	<ol> <li>less 10 percent then of exemptions claimed a</li> </ol>			
5. Dividends received credit. Enter 3 or 4, above	here and on li	ne 13(a), page 1, 1	he smallest of the c	amounts on li	ne 2,   \$	
Schedule K.—RETIREMENT INCOME						
This credit does not apply    1. If you received pension   2. If you are under 65 your are 65 or over   3. If you are 65 or over	ons or annuities o	f \$1,200 or more from ad "earned income"	of \$2,100 or more; OR	aliroad Retirem	ent;	
If separate return, use column B only. If joint						В
Oid you receive earned income in excess of \$6	600 in each of any	, 10 calendar vears b	efore the taxable year			Yes No
1959? Widow or widowers see instructions answer above is "Yes" in either column, fu				Yes [	1140	1 tes
1. Retirement income for taxable year		on delow in that colu	mn.			
(a) For taxpayers under 65 year	_					
Enter only income received f systems and included in line 1	rom pensions a	nd annuities unde s return	r public retirement	<b>\$</b>	_ _ s_	
(b) For taxpayers 65 years of a Enter total of pensions and a page 1, and gross rents include	nnuities, interest	, and dividends ir , Schedule G, pag	ncluded in line 11, ge 3, of this return			
LIMITATION	ON RETIREME	NT INCOME		\$ 1.90	0:00 \$	1,200 0
2. Maximum amount of retirement in	come for credit	computation				
<ol> <li>Deduct:</li> <li>(a) Amounts received in taxable and Act, the Railroad Retirement</li> <li>(b) Earned income received in tax</li> </ol>	Acts, and certa	in other exclusions	from gross income			
(b) Earned income received in tag (This line does not apply to persons 7 (1) Taxpayers under 65 years	2 years of age or over of age, enter of	er) amount in excess o	of \$900			
(2) Taxpayers 65 or over and 4. Total of lines 3(a) and 3(	(b) . <b></b>					
<ul><li>5. Balance (line 2 minus line 4)</li><li>6. Line 5 or line 1, whichever is small</li></ul>	aller. : : : : : : .		• • • • • • • • • • • • • • • • • • • •			
7. Tentative credit (20 percent of line						
8. Total tentative credit on this return	(total of amou	nts on line 7, colu IREMENT INCOM	mns A and B)			
<ol> <li>Amount of tax shown on line 12,</li> <li>Less: Dividends received credit fr</li> </ol>	page 1 om line 5, Sche	dule J, above		• • • • • • • • •	• • • • •	
<ul><li>11. Balance (line 9 less line 10)</li><li>12. Retirement income credit. Enter line</li></ul>						

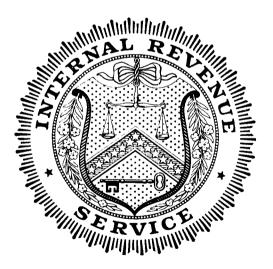
# Helpful Information on

# HOW TO PREPARE YOUR

# Income Tax Return

# on Form 1040

for 1959



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

# File your return early-Make sure the figures are right

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

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

Commissioner of Internal Revenue

Instructions 1040 (1959)

### Page Accounting methods and records. 12 Annuities ..... Business or professional income (Schedule C) ..... Casualty losses and thefts..... 10 Child care (Form 2441)..... 10 Computation of tax..... 3, 15 Contributions..... Credits against tax..... 5, 8, 15 Declaration of estimated tax.... 14 Dividends received credit..... 14 Education expenses........... 10 Employee business expenses . . . . .

# WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States-whether an adult or minorwho had \$600 or more gross income in 1959 must file; if 65 or over, \$1,200 or more. To determine whether you must file, include earned income from sources without the United States, even though not taxable (see page 5). A person with income of less than these amounts should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemption(s) should file a joint return with husband or wife to get the smaller tax or larger refund for the couple. For selfemployment tax fil' - equirements, see page 8 of these ____ actions.

# 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, International Operations Division, Internal Revenue Service,

# CONTENTS

Page
Exemptions 4
Farm income (Schedule F) 7
Head of household
Interest 9, 11
Joint return 4
Married persons 4
Medical and dental expenses 9
Miscellaneous expenses 10
Net operating loss
Other income
Outside salesmen
Partnerships
Payment of tax
Pensions
Refunds 8
Regulated investment companies
(Form 2439) 6

## GENERAL INSTRUCTIONS

Washington 25, D. C. A list of the District Directors' offices is set out below.

### WHERE TO GET FORMS

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

# HOW TO PAY

The balance of tax shown to be due on line 18, page 1, of your return on Form 1040 must be paid in full with your return if it amounts to \$1.00 or more. Checks or money orders should be made payable to "Internal Revenue Service."

### SIGNATURE AND VERIFICATION

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

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

# LOCATIONS OF DISTRICT DIRECTORS'

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.
Calif.
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, Hawaii
IDAHO—Boise, Idaho.
ILLINOIS—Chicago 2, III.; Springfield, III.
INDIANA—Indianapolis, Ind.
IOWA—Des Moines 8, Iowa.
KANSAS—Wichita 2, Kans.
KENTUCKY—Louisville 2, Ky.

LOUISIANA—New Orleans, La.
MAINE—Augusta, Maine.
MARYLAND—Baldimore 2, Md.
MASSACHUSETTS—Boston 15, Mass.
MICHIGAN—Detroit 31, Mich.
MINNESOTA—5s. Paul 1, Minn.
MISSISSIPPI—Jackson 5, Miss.
MISSOURI—5t. Louis 1, Mo.; Kansas City 6, Mo.
MONTANA—Helena, Mont.
NEBRASKA—Omaha 2, Nebr.
NEWADA—Reno, Nev.
NEW HAMPSHIRE—Portsmouth, N. H.
NEW JERSEY—Industrial Office Bidg., Newark 2, N. J.;
808 Market Street, Camden, 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 10, 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 12, Oreg.

### Page Reimbursed expenses ..... Rents and royalties..... Retirement income credit..... Sale or exchange of property (Schedule D) ..... Sale of personal residence..... Self-employment tax (Sch. SE). Sick pay exclusion (Form 2440). Social security (F. I. C. A.) tax credit ..... Tax deductions ..... Tax rate schedules..... Tax Table..... Travel expenses..... Wages and salaries..... When and where to file returns... Widows and widowers.....

## 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 imed by you.

## OTHER PUBLICATIONS

Copies of the following Internal Revenue Service publications may be obtained from your District Director: *Your Federal Income Tax

(I. R. S. Pub. No. 17) . . . Price 40¢ *Tax Guide for Small Business

(I. R. S. Pub. No. 334) . . Price 40¢ Employer's Tax Guide, Circular E

(I. R. S. Pub. No. 15) . . . . Free Farmers' Tax C le

(I. R. S. Pub. No. 225) . . . Free Tax Guide for U.S.

Citizens Abroad

(I. R. S. Pub. No. 54) . . . . Free

*Also available from the Superintendent of Documents, Government Printing Office, Washington 25, D. C.

# **OFFICES**

PANAMA CANAL ZONE—Director, International Operations Division, Internal Revenue Service, Washington 25, D. C.
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WYOMING—Chepenne, Wyo.
FOREIGN ADDRESSES—Taxpayers with legal residence

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

c59-16-75312-1

# SELECTION OF YOUR INDIVIDUAL INCOME TAX FORM

In order to make your reporting problem as simple as possible the Internal Revenue Service has developed three individual income tax forms. Since most taxpayers' income consists of salary or wages, dividends, and interest, two of the forms have been designed to cover only the items of income and deductions which apply to this group of taxpayers. These three forms are as follows:

## Form 1040A

This is the easiest form if you are eligible to use it. One of the special features is that if your income is less than \$5,000, you can choose to have the Internal Revenue Service figure your tax for you. You may use this form if:

- 1. Your gross income was less than \$10,000, AND
- 2. It consisted of wages reported on withholding statements (Forms W-2) and not more than \$200 total of other wages, interest, and dividends, AND
- 3. You wish to take the standard deduction (about 10% of your income) instead of itemizing deductions.

### Form 1040W

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

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

# Form 1040

This is the standard form which anyone can use. Instructions for this form follow.

HOW TO FILL IN FORM 1040 Filling in the form involves FOUR STEPS:			
STEP 1 Claiming Your Exemptions	List on page 1 exemptions for yourself (and for your wife, if you are filing a joint return or if she had no income) and for your children. List exemptions for dependents other than your children in the schedule at the top of page 2.  DETAILED INSTRUCTIONS, PAGE 4 OF THIS PAMPHLET.		
STEP 2 Reporting Your Income	Enter income from salaries and wages on page 1; also, income from farming and other business income, the details of which will be shown in separate Schedules F and C. All other income is to be reported on page 3. If you are an employee, see pages 6 and 7 of these instructions for information relating to the treatment of sick pay and special deductions for travel expenses, reimbursed expenses, etc.  DETAILED INSTRUCTIONS, PAGES 5, 6, AND 7 OF THIS PAMPHLET.		
STEP 3 Claiming Your Deductions	The law allows you to reduce your income by certain contributions to charity, expenditures for interest, taxes, extraordinary medical and dental expenses, child care, certain losses, and miscellaneous items, provided you itemize them on your return. Since there are restrictions on these deductions, refer to pages 8, 9, 10, and 11 of this pamphlet for details.  The law also provides a "standard deduction" for persons who do not wish to list their deductions. The Tax Table on page 16 automatically allows a standard deduction for persons having income of less than \$5,000. The standard deduction for those with income of \$5,000 or more is 10 percent of the income on line 11, page 1 of the form, but not to exceed \$1,000 (\$500 for a married person filing a separate return). It will be wise to compare the total of your itemized deductions with the standard deduction to see which method is better.  DETAILED INSTRUCTIONS, PAGES 8, 9, 10, AND 11 OF THIS PAMPHLET.		
STEP 4 Figuring Your Tax	If you do not itemize deductions and if your income on line 11, page 1 of the form, is less than \$5,000, you must use the Tax Table on page 16. If you itemize your deductions or if your income is \$5,000 or more, you must use the tax computation schedule on page 2 of the form and the tax rate schedules on page 15 of this pamphlet. See page 7 if you are unmarried or legally separated, maintain a home, and have a dependent living with you. Also see page 8 if you are a widow or widower and have a dependent child.		

DETAILED INSTRUCTIONS, PAGE 15 OF THIS PAMPHLET

# MARRIED PERSONS—JOINT OR SEPARATE RETURNS

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 Prepare a Joint Return.-In a joint return you must include all income and deductions of both husband and wife. In the return heading, list both names including middle initials (for example: "John F. and Mary L. Doe"). Both must sign the return.

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

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 Prepare 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-

Advantages of a Joint Return. - In most nonresident alien at any time during 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 do so.

> Changes in Marital Status. — If married at the end of your taxable year, you are considered married for the entire year. If divorced or legally separated on or before the end of your year, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the entire year, and may file a joint return. You may also be entitled to the benefits of a joint return for the two years following the death of your husband or wife. See page 8.

# HOW TO CLAIM YOUR EXEMPTIONS

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

# WIFE

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

appropriate blocks.

For Your Wife. - An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and did not receive more than half her support from another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason (for example, to obtain a refund of tax withheld where her income is less than \$600). Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1959, 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 phyzician 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°.

# CHILDREN

You are entitled to one exemption for each child (including a stepchild, a legally adopted child, and a child who is a member of your household if placed with you by an authorized placement agency for legal adoption), if during the taxable year, that child:

- 1. Income.— Received less than \$600 gross income (if the child was under 19 or was a student, this limitation does not apply), and
- 2. Support.—Received more than half of his or her support from you (or from husband or wife if a joint return is filed) (see definition below of support), and
- 3. Married Children.—Did not file a joint return with her husband (or his wife), and

4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic come, and of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support and

LINE 1-EXEMPTIONS FOR YOU AND LINE 2-EXEMPTIONS FOR YOUR 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 in-
- 2. Received more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition of support on this page), and
- 3. Did not file a joint return with her husband (or his wife), and
- 4. Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone, and
- 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:

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# INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

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

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

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

vidual as a dependent; and

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

# HOW TO REPORT YOUR INCOME

whatever form received are subject to tax with specific exceptions. This means that all income which is not spe-

The law says all kinds of income in cifically exempt must be included in in finding out what kinds of income your return, even though it may be offset by expenses and other deductions. return and what items are exempt from The following examples will help you tax.

must be reported on your income tax

# Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, Industrial, civil service and other pen- Employer supplemental unemployment fees, tips, and gratuities. Dividends.

Interest on bank deposits, bonds, notes. Interest on U.S. Savings bonds.

Profits from sales or exchanges of real estate, securities, or other property.

sions, annuities, endowments.

Rents and royalties from property, patents, copyrights.

Profits from business or profession. Your share of partnership profits; estate or trust income.

benefits.

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

# Examples of Income Which Should Not Be Reported

Disability retirement payments and Dividends on veterans' insurance. other benefits paid by the Veterans Administration on account of military service to veterans and their families.

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

Federal and State Social Security benefits

Railroad Retirement Act benefits. Gifts, inheritances, bequests.

# ROUNDING OFF TO WHOLE-DOLLAR **AMOUNTS**

If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

## ATTACHMENTS TO THE RETURN

Attachments may be used in the preparation of your return and supplemental schedules, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules. This does not apply to page 3 of the business and farm schedules (Schedules C and F) which the Service separates from the returns and transmits to the Social Security Administration for the recording of information in benefit accounts, or to any tax computation portion of a form or schedule.

# LINE 5-WAGES, SALARIES, ETC.

Enter all wages, salaries, etc., on the lines provided. If more space is needed attach a separate statement. 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 you are paid in whole or in part in merchandise, services, stock, or other things of value, you must determine the fair market value of such items and include it in your wages.

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

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

Earned Income From Sources Without The United States.—For the purpose of determining whether an income tax return must be filed, gross income must be computed without regard to the exclusion provided for income earned from sources without the United States. If you received such income and believe it is excludable for income tax purposes, complete Form 2555 and attach it to your Form 1040.

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

Excess Social Security (F. I. C. A.) Tax Credit.—If more than \$120.00 of Social Security (F. I. C. A.) employee tax was withheld during 1959 because either you or your wife received wages from more than one employer, the excess should be claimed as a credit against income tax. Enter any excess of Social Security (F. I. C. A.) tax withheld over \$120.00

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on line 5, column (b), and write "F. I. C. A. tax" in the "Where Employed" column. If a joint return, do not add the Social Security (F. I. C. A.) tax withheld from both husband and wife to figure the excess over \$120.00; compute the credit separately.

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

### EMPLOYEE BUSINESS EXPENSES.

Certain expenses incurred by an employee in connection with his employment, amounts charged to his employer, and any advances, allowances, or reimbursements he receives for such expenses must be taken into account in determining his income tax liability. Under certain circumstances, however, the expenses-and an equal amount of the employer's payments—need not be shown on the return. The following instructions will assist you in making your computation: Part I deals with deductible expenses and Part II with reporting requirements. (Note: You do not have to report in your return employer paid expenses incurred for incidentals, such as the purchase of office supplies for the employer or local transportation in connection with an errand.)

# Part I. Employee Business Expenses Which Are Deductible

The law requires that certain employee business expenses be handled differently from other expenses. The rules are as follows:

A. Travel, transportation, and outside salesmen expenses:

You may deduct these expenses from the amounts you are required to report in item 5, page 1, to the extent they are not paid for by your employer. See Part II for reporting requirements. Travel, transportation, and outside salesmen expenses mean:

(1) Expenses for travel, including the cost of meals and lodging while temporarily away at least overnight from the city, town or other general area which constitutes your principal or regular business location are deductible as expenses for travel while "away from home." For this purpose, "home" means your principal or regular business location.

- (2) Transportation expenses in connection with your duties as an employee are deductible even though you are not away from home as explained above. Transportation expenses include payments for actual travel or, if you use your own car, they include the business portion of the cost of operation, including fuel, repairs, and depreciation. The cost of commuting between your residence and your principal place of employment is a personal expense and is not deductible.
- (3) If you are an "outside salesman" you may deduct all of the expenses which are ordinary and necessary in performing your duties. This means that in addition to the expenses described above you are entitled to deduct other business expenses such as business entertainment, stationery, and postage. The term "outside salesman" means one who is engaged in full time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driversalesman.
- B. Other employee business expenses: If you itemize deductions on page 2

of your return, you may deduct (under the heading "Other Deductions") ordinary and necessary business expenses, other than those described in "A" above to the extent that they are not paid for by your employer. Examples of such expenses are entertainment, professional and union dues, and the cost of tools, materials, etc.

# Part II. Reporting Employee Business Expenses

Expenses you paid or incurred as an employee, or expenses which you charged to your employer, or expenses for which you received an advance, allowance, or reimbursement should be handled as follows:

# A. Employees who are required to and do account to their employers:

If you were required to and did submit an expense voucher or other accounting to your employer in which you listed your business expenses by categories (i. e., transportation, meals and lodging while away from home overnight, entertainment expenses, and other business expenses), and if your answer is "Yes" to the questions on page 1 of Form 1040 relating to reimbursed expenses, you may report as follows:

(1) If employer's payments equaled business expenses.—You need not report these items on your return either itemized or in total amount.

- (2) If employer's payments exceeded business expenses.—If you received from or charged to your employer (for example, through the use of credit cards) amounts in excess of your actual business expenses, or if your employer paid your personal expenses for you, the excess amounts and the amount of personal expenses must be included in income on line 5, page 1, of Form 1040, and must be identified as "Excess Reimbursements."
- (3) If expenses exceeded employer's payments.—If you wish to claim a deduction for the amount of the excess expenses, you must, in addition to answering the questions relating to business expenses on page 1 of Form 1040, submit the following information with your return:
- (a) The total of all amounts received from or charged to your employer for business expenses, including amounts charged directly or indirectly through credit cards or otherwise,
- (b) The nature of your occupation,
- (c) The number of days away from home on business, and
- (d) The amount of your expenses which constitute ordinary and necessary business expenses broken down into such broad categories as transportation, meals and lodging while away from home overnight, entertainment expenses, and other business expenses.

In preparing your statement and claiming your expenses be sure to separate the expenses as explained in Part I which are deductible in computing the amount to be entered on line 5, page 1, of the return and those expenses which are deductible on page 2 of the return. Form 2106 is available in any Internal Revenue Service office for use in listing these expenses.

If you received per diem, in lieu of subsistence, of not more than \$15 per day, or a mileage allowance of not more than 12½ cents per mile for travel within the continental limits of the United States, it will be considered that you were required to account to your employer, and you will be required to report only the excess of the allowance over your actual expenses.

B. Employees who do not account to their employers or who are not reimbursed for their expenses:

If you were not required to account to your employer (or if you were required to account and did not) or if your employer did not pay for your business expenses in connection with your duties as an employee, submit the information required in subparagraph (3) above in a statement attached to your

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#### INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

return, answer the questions on page 1 of Form 1040 relating to reimbursed expenses and complete your return as follows:

- (1) If employer's payments equaled business expenses.—No further entry with regard to the transactions need be made on the form.
- (2) If employer's payments exceeded business expenses.—If you received from or charged to your employer (for example, through the use of credit cards) amounts in excess of your actual business expenses, or if your employer paid your personal expenses for you, the excess amounts and the amount of personal expenses must be included in income on line 5, page 1, of Form 1040, and identified as "Excess Reimbursements."
- (3) If your business expenses exceeded employer's payments or the employer did not pay for your expenses.—You may claim deductions for those business expenses not paid by him as explained in subparagraph (3) of Part II.

#### LINE 6-EXCLUSION FOR "SICK PAY"

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

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

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

If you received sick pay and it is included in your gross wages as shown on Form W-2, enter the gross wages on

line 5, and enter on line 6 the amount of such wages to be excluded. In addition, attach a statement showing your computation, and indicating the period or periods of absence, nature of sickness or injury, and whether hospitalized. Or, you may use Form 2440 which may be obtained from any Internal Revenue Service office.

Amounts received during absence due to pregnancy are excludable as sick pay only if a statement by a physician is furnished that it was necessary the taxpayer remain at home because of substantial danger of miscarriage.

#### LINE 8-BUSINESS OR PROFESSION

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

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

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

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

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

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

Net Operating Loss.—If, in 1959, 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 1959 income. If these losses exceed your other income, the excess of this "net operating loss" must be carried back three years to offset your income for 1956 first, and then 1957 and 1958, and any remaining excess may be carried forward against your income for the years 1960 through 1964. If a carryback entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund. For further information, see section 172 of the Internal Revenue Code of 1954.

If you had a loss in preceding years which may be carried over to 1959, 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 which may be obtained from any Internal Revenue Service office.

#### SPECIAL COMPUTATIONS

Unmarried Head of Household.—The law provides a special tax rate for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year.

In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person (see those listed under requirement 5 at the top of page 5 of these instructions) for whom you are entitled to a deduction for an exemption, unless the de-

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

The rates for Head of Household are found in tax rate schedule III on page 15 of these instructions.

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

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

#### duction arises from a multiple support USE OF TAX TABLE ON PAGE 16 OF THESE INSTRUCTIONS

Purpose of Table.—The table is a shortcut method of finding your income tax if your adjusted gross income, line 11, page 1, of your return is less than \$5,000. It is provided by law and saves you the trouble of itemizing deductions and computing your tax on page 2 of the return. The table allows for an exemption of \$600 for each person claimed as an exemption, and charitable contributions, interest, taxes, etc., approximating 10 percent of your income.

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

LINE 13(a)—See page 14 of these instructions.

LINE 13(b)—See page 14 of these instructions.

#### LINE 15-SELF-EMPLOYMENT TAX

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

Generally, if you carry on a business as a sole proprietor, or if you render service as an independent contractor, or as a member of a partnership or similar organization, you will have self-employment income.

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

tax is made on separate Schedule C or separate Schedule F, which with attached Schedule SE should be filed to your District Director.

with your individual income tax return. The self-employment tax is a part of the total tax to be paid in one remittance with your income tax return. Enter on line 15 the amount of your selfemployment tax shown on line 34, separate Schedule C, or line 18, separate Shedule F.

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

If a citizen living abroad is selfemployed, he should consult the pertinent sections of I. R. S. Pub. 54.

#### 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 Income Tax (Form 1040-ES) for 1959, report the total of such payments on line 17(b). If on your 1958 return you had an overpayment which you chose to apply as a credit on your 1959 tax, include the credit in this total.

See page 14 of these instructions for filing requirements for 1960 declaration of estimated income tax.

#### LINES 18 AND 19—BALANCE OF TAX DUE OR REFUND OF OVERPAYMENT

Show on line 18 any balance you owe, or on line 19 the amount of any overpayment due you, after taking credit for the amounts entered on line 17. In the case of a refund, be sure to use the correct post office address designation on your return so that the refund check will not be returned as undeliverable by the Post Office.

In order to facilitate the processing of collections and refunds, balances due The computation of self-employment of less than \$1.00 need not be paid, and overpayments of less than \$1.00 will be refunded only upon separate application

#### 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 organ-

izations, 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

#### INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

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

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

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

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

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

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 taxexempt securities or single-premium life insurance. Interest paid on behalf of another person is not deductible unless you were legally liable to pay it. In figuring the interest paid on a mortgage on your home or on an installment contract for goods for your personal use, eliminate such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

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

You CAN Deduct Interest On:

Your personal note to a bank or an individual A mortgage on your home

A life insurance loan, if you pay the interest in cash

Delinquent taxes

You CANNOT Deduct Interest On:

Indebtedness of another person, when you are not legally liable for payment of the interest A gambling debt or other nonenforceable obligation

A life insurance loan, if interest is added to the loan and you report on the cash basis

#### TAXES

If you itemize deductions, you can deduct most non-Federal taxes paid by you. You can deduct State or local retail sales taxes if under the laws of your State they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount

of the tax is separately stated by the retailer to the consumer. In general, you cannot deduct taxes assessed for pavements or other local improvements, including front-foot benefits, which tend to increase the value of your property. Consult your Internal Revenue Service office for circumstances under which local improvement taxes may be deducted. If you paid foreign income taxes, you may be entitled to a credit against your tax rather than a deduction from income. Form 1116 should be used to claim this credit.

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

You CAN Deduct:

Personal property taxes Real estate taxes State income taxes State or local retail sales taxes Auto license fees State capitation or poll taxes State gasoline taxes

You CANNOT Deduct:

Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, transportation, telephone, etc.

Federal social security taxes
Hunting licenses, dog licenses

Hunting licenses, dog license Auto inspection fees Water taxes

Taxes paid by you for another person

#### MEDICAL AND DENTAL EXPENSES

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

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

which is for nursing.

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

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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. There is a schedule provided on page 2 to make this computation.

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

**Limitations.**—The deduction 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.

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

Physicians, dentists, nurses, and hospitals Drugs or medicines

Transportation necessary to get medical care Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.

X-ray examinations or treatment Premiums on hospital or medical insurance

You CANNOT Deduct Payments For: Funeral expenses and cemetery plot Illegal operations or drugs

Travel ordered or suggested by your doctor for rest or change

Premiums on life insurance

#### Special Rules for Persons 65 or Over.-

(a) If not disabled.—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 over 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.

(b) If disabled.—If either you or

your wife are disabled and 65 or over, you may qualify for an increased maximum limitation. For this purpose disabled means that an individual is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or to be of long-continued and indefinite duration. Consult the nearest Internal Revenue Service office for further information.

#### OTHER DEDUCTIONS

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

(a) under 12 years of age; or

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

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

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

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

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

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

willful act or negligence. You can also deduct in the year of discovery losses due to theft, but not losses due to mislaying or losing articles.

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

If your 1959 casualty losses exceed your 1959 income, the excess must be treated in the same manner as a net operating loss described on page 7.

You CAN Deduct Losses On:

sonal property

Property such as your home, clothing, or automobile destroyed or damaged by fire Property, including cash, which is stolen

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 per-

Property lost in storage or in transit

Damage by rust or gradual erosion

Animals or plants damaged or destroyed by

disease

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

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

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

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

The rules for reporting deductible education expenses are the same as those shown on page 6 for the reporting of "Employee Business Expenses." If you are required therein to attach a statement to your return explaining the nature of the expenses, also include a description of the relationship of the education to your employment or trade or business. If the education was required by your employer, a statement to that effect from him would be helpful.

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

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If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed on page 1.

You CAN Deduct Cost Of: Safety equipment Dues to union or professional societies Entertaining customers Tools and supplies Fees to employment agencies You CANNOT Deduct Cost Of: Travel to and from work Entertaining friends Bribes and illegal payments

You can deduct all ordinary and nec-

duction 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 mainter ance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written ser aration agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You canessary expenses connected with the pro- not deduct any voluntary payments not

under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

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

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

Computation of Tax.—For determination of tax, other than from the Tax Table, see page 15.

## INSTRUCTIONS FOR PAGE 3 OF FORM 1040

#### SCHEDULE A-DIVIDENDS

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

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. It is not taxable until it exceeds your cost or other basis, after which you must generally include it as a gain 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.

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

Use Schedule A to list your dividends including dividends you receive as a member of a partnership or as a beneficiary of an estate or trust, and to show the amount of the exclusion to which you are entitled. Dividends from mutual insurance companies which are a reduction of premiums are not to be the following corporations are considered interest and should be reported as interest in Schedule B:

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

Taxable dividends from the following nonqualifying corporations should be reported on line 5 of Schedule A:

- (a) China Trade Act corporations.
- (b) so-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- (c) regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.
- (d) corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.
- (e) corporations which are not domestic corporations.

See page 14 for the credit for dividends received.

#### SCHEDULE B-INTEREST

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

If you own United States Savings or War bonds (Series A to F, inclusive),

included. So-called "dividends" from 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.

#### 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 bus-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 deprecia-

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tion 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 1959 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 sale price is the gross selling price less commissions, selling expenses, and the expenses for work performed on the residence in order to assist in its sale, such as redecorating expenses. Redecorating expenses must be for work performed during the 90-day period ending on the day on which a contract to sell is entered into, and must be paid no later than 30 days after date of sale.

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

If you have decided to replace, but have not done so, or if you are undecided, you should enter "None" in column (h). When you do replace within the required period, you must advise the District Director, giving full details. When you decide not to replace, or the amended return, if you previously filed a any annuity or pension payments.

return. Since any additional tax due will bear interest from the due date of the original return until paid, it is advisable to file the amended return for the year of sale as promptly as possible. Form 2119 is available at any Internal Revenue Service office for reporting the sale or exchange of your residence.

#### SCHEDULE E-PENSIONS AND ANNUITIES

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

However, if there is a death-benefit exclusion, this rule does not apply; consult the Internal Revenue Service.

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

Schedule E is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate schedule for each one.

Special Rule for Certain Types of Employees' Annuities.—There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the employer and the amount contributed by the employee will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first three years are to be excluded from gross income until the employee recovers his cost (the amount contributed by him plus the contributions made by the employer on which the employee was previously taxable); thereafter all amounts received are fully taxable. This method of computing taxable income also applies to employee's beneperiod has passed, you must file an ficiary if employee died before receiving

Example: An employee receives \$200 a month under an annuity. While he worked, he contributed \$4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxable. The retired employee would be paid \$7,200 during his first 3 years, which amount exceeds his contribution of \$4,925. Therefore, he excludes from gross income all the payments received from the annuity until he has received \$4,925. All payments received thereafter are fully taxable.

General Rule for Annuities.—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your taxable portion each year unless the payments you receive change in amount. In making this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Amounts Received Under Life-Insurance Policies by Reason of Death.—Generally, a lump sum payable at the death of the insured under a life insurance policy is excludable from the gross income of the recipient. For more detailed information, call or visit your Internal Revenue Service office.

#### SCHEDULE G-RENTS AND ROYALTIES

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

You are entitled to various deductions which are indicated in Schedule G. In the case of buildings you can deduct depreciation, as explained on page 13.

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

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#### INSTRUCTIONS FOR PAGE 3 OF FORM 1040—Continued

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

#### If You Rent Part of Your House-

If you rent out only part of your property, you can deduct only that portion of your expenses which relates to the rented portion. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home, and live in the other half, you can deduct only half of the depreciation and other expenses.

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

#### SCHEDULE H-OTHER INCOME

Partnerships.— A partnership does not pay income tax unless it elects to be taxed on the same basis as a domestic corporation. It does, however, file an information return on Form 1065. Only one Form 1065 need be filed for each partnership. Each partner must report in his personal tax return his share of his partnership's taxable income and pay tax on it.

Ínclude in Schedule H your share of the ordinary income (whether actually received by you or not) or the net loss of a partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return. Other items of income, deductions, etc., to be carried to the appropriate schedule of your individual return are shown in Schedule K of the partnership return. Your share of such income of the following classes should be entered on the appropriate lines on Form 1040:

Dividends.

Interest on tax-free covenant bonds. Partially tax-exempt interest.

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

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the self-employment income from the partnership. In such a case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 28(b), page 3, separate Schedule C. Members of farm partnerships should use Schedule F to figure self-employment tax.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report in your personal tax return your taxable portion of its income (whether actually received or not) which, for the taxable year, is either required to be distributed to you or has been paid or credited to your account. Your share of such income of the following classes should be entered on the appropriate lines on Form 1040:

Dividends

Interest on tax-free covenant bonds.

Partially tax-exempt interest. Gains from the sale or exchange of capital assets and other property.

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

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income in Schedule H except that portion which is reportable as a long-term capital gain in Schedule D. Neither type of income is eligible for the dividend received credit or the exclusion. Your share of any net operating loss should be treated in the same manner as if the loss were from a proprietorship.

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

#### INSTRUCTIONS FOR PAGE 4 OF FORM 1040

#### SCHEDULE I-DEPRECIATION

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

The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule. 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.—To compute, add the cost of improvements to the cost (or other basis) of the asset and deduct both the estimated salvage value and the total depreciation allowed or allowable in past years. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

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

Special Rules for New Asset; Acquired After December 31, 1953.—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper before that date;

or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after Dec. 31, 1953.

If an asset is constructed, reconstructed, or erected by the taxpayer, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above.

(a) Declining balance method.—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(b) Sum of the years-digit method.— The deduction for each year is computed by multiplying the cost or other basis of the asset (reduced by estimated salvage value) by the number of years

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

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

Additional First Year Depreciation For Small Business.—Taxpayers (not including trusts) may elect to write off in the year of acquisition 20 percent of the cost of tangible personal property having an aggregate value of not more than \$10,000 (\$20,000 on a joint return) acquired by purchase for use in a trade or business or to be held for the production of income. The additional depreciation is limited to property acquired after December 31, 1957, with a remaining useful life of 6 years or more and which is not acquired from a person (other than a brother or sister) whose relationship to the taxpaver would result in the disallowance of losses. In regard to the remaining cost of the property, depreciation may be taken in the same manner as explained above beginning with the year of acquisition. The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

#### 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 11 of this pamphlet). The credit may not exceed the lesser of:

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

# SCHEDULE K-RETIREMENT INCOME

You may qualify for this credit which is generally 20 percent of retirement income if you received earned income in

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

Retirement income for the purpose of the credit means-

- (a) In the case of an individual who is not 65 years of age before the close of his taxable year, only that income received from pensions and annuities under a public retirement system (one established by the Federal Government, a State, county, city, etc.) which is included in gross income in his return.
- (b) In the case of an individual who is 65 years of age or over before the close of his taxable year, income from pensions, annuities, interest, rents, and dividends, which are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this computation.)

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

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

of useful life remaining (including the excess of \$600 in each of any 10 calendar is not 65 before the close of the taxable year, any amount of earned income in excess of \$900 received in the taxable year; and in the case of an individual who is 65 or over but who is not 72 before the close of the taxable year, any amount of earned income in excess of \$1,200 received in the taxable year (neither of the limitations in this paragraph applies to an individual who is 72 or over at the close of the year).

#### 1960 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 Income 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 plus

The Internal Revenue Service will mail Form 1040-ES, as far as is practicable, to each person who may need it. Others required to file should obtain the form from any Internal Revenue Service office in time to file by April 15, 1960. Farmers may postpone filing their 1960 declarations until January 15, 1961.

Additional Charge for Underpayment of Estimated Tax.—It is important that you estimate your tax carefully. It will avoid the difficulties of paying a large balance with your final return.

Furthermore, there is an additional charge imposed by law for underpayment of any installment of estimated tax. Details of this additional charge, and exceptions to it, are printed on Form 1040-ES and Form 2210. If you had an underpayment and believe one of the exceptions applies, attach a statement or Form 2210 to your return.

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#### TAX COMPUTATION.—Page 2, Form 1040 Schedule I. (A) SINGLE TAXPAYERS who do not qualify for rates in

If you do not use the Tax Table on page 16, then figure If the amount on 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 sep-

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 the amount on

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) 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.

# 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	<i>2:</i>
. :	Not over \$2,000	20% of the amount	on line 5.
	Over- But not over-		of excess over-
	<b>  \$2,000 \$4,000</b>	\$400, plus 22%	<b> \$2,000</b>
	\$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
1	\$12,000 \$14,000	\$3,400, plus 43%	<b>— \$12,000</b>
	\$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%	<b>— \$20,000</b>
	\$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%	<b>— \$32,000</b>
	\$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%	<b>— \$60,000</b>
	\$70,000 \$80,000	\$42,120, plus 81%	<b> \$70,000</b>
	<b> </b> \$80,000 \$90,000		\$80,000
	\$90,000 \$100,000		— \$90,000
:		\$67,320, plus 89%	\$100,000
. 1	\$150,000 \$200,000		
	\$200,000	\$156,820, plus 91%	- \$200,000

#### Schedule 11. (A) MARRIED TAXPAYERS filing joint returns, and (B) certain widows and widowers. (See page 8 of these instructions)

line 5, page 2, is:	Enter on line 6, pag	e 2:	
Not over \$4,000	20% of the amount	on line 5.	
Over- But not over-		of excess over-	
<b>\$4,000 — \$8,000</b>	\$800, plus 22%	\$4,000	
\$8,000 — \$12,000	\$1,680, plus 26%	<b></b> \$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%	<b>— \$20,000</b>	
\$24,000 — \$28,000	\$6,800, plus 43%	<b>— \$24,000</b>	
\$28,000 — \$32,000	\$8,520, plus $47\%$	<b>— \$28,000</b>	
\$32,000 — \$36,000	\$10,400, plus 50%	<b>— \$32,000</b>	
\$36,000 - \$40,000	\$12,400, plus 53%	<b>— \$36,000</b>	
\$40,000 — \$44,000	\$14,520, plus 56%	\$40,000	
\$44,000 <b>—</b> \$52,000	\$16,760, plus 59%	<b>— \$44,000</b>	
\$52,000 — \$64,000	\$21,480, plus 62%	<b>— \$52,000</b>	
\$64,000 — \$76,000	\$28,920, plus 65%	<b>—</b> \$64,000	
\$76,000 \$88,000	\$36,720, plus 69%	<b></b> \$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%	<b> \$140,000</b>	
\$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%		
\$400,000	\$313,640, plus 91%		,
		ľ	

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

	74 .7						
	If the amount on	T . 11	_				
	line 5, page 2, is:						
	Not over \$2,000	20% of the amount	on line 5.				
-	Over- But not over-		of excess over-				
	<b>\$2,</b> 000 — <b>\$4,</b> 000	\$400, plus 21%	\$2,000				
	\$4,000 — \$6,000	\$820, plus 24%	\$4,000				
	<b>\$6,000</b> — <b>\$8,000</b>	\$1,300, plus 26%	- \$6,000				
	\$8,000 \$10,000	\$1,820, plus 30%	\$8,000				
	\$10,000 — \$12,000	\$2,420, plus 32%	<b>— \$10,000</b>				
	\$1 <b>2</b> ,000 — \$14,000		\$12,000				
	\$14,000 — \$16,000	\$3,780, plus 39%	\$14,000				
	<b>\$16,000</b> — <b>\$18,000</b>	\$4,560, plus 42%	- \$16,000				
	\$18,000 — \$20,000	\$5,400, plus 43%	\$18,000				
	\$20,000 <b>—</b> \$22,000	\$6,260, plus $47\%$	<b>— \$20,000</b>				
	\$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				
	<b> </b> \$32,000 <b></b> \$38,000		<b></b> \$32,000				
	\$38,000 — \$44,000 · · · · · · ·		\$38,000				
0	\$44,000 — \$50,000		\$44,000				
0	\$50,000 — \$60,000		\$50,000				
0	\$60,000 — \$70,000		\$60,000				
0	\$70,000 — \$80,000		\$70,000				
0	\$80,000 \$90,000	\$44,880, plus 76%	\$80,000				
0	\$90,000 — \$100,000		<b>— \$90,000</b>				
0	\$100,000 — \$150,000		- \$100,000				
0	\$150,000 \$200,000	\$101,980, plus 87%					
1	\$200,000 \$300,000	\$145,480, plus 90%	\$200,000				
	\$300,000	\$235,480, plus 91%	<b>— \$300,000</b>				

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TAX TABLE FOR CALENDAR YEAR 1959

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.

	income on page 1, is—	And the n	umber of ex	emptions 🎆		income on lage 1, is—									age 1, is-		<del>,</del>	<del></del>
At least	But less than	1	2	If 4 or more there is no tax	At least	But less than	Single or a married person	u are— An un- married head of a house- hold	Single or a married person	An un- married head of a house- hold	(*) A married couple	Single or a married person filing sepa- rately	An un- married head of a house- hold	(*) A married couple	4	5	6	If 8 or more there is no tax
\$0 675 700 725 750 775 800 825 850 975 1,000 1,025 1,075 1,100 1,125 1,150 1,175 1,200 1,250 1,325 1,350 1,375 1,400 1,425 1,455	\$675 700 725 750 775 800 825 850 875 900 925 975 1,050 1,050 1,075 1,100 1,125 1,150 1,175 1,200 1,225 1,275 1,350 1,375 1,360 1,475 1,470	\$0 4 8 13 17 22 26 31 35 40 44 49 53 58 62 67 71 76 80 85 89 94 98 103 107 112 116 121 125 139 143	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	is no tax	\$2, 325 2, 350 2, 375 2, 400 2, 425 2, 450 2, 525 2, 550 2, 575 2, 600 2, 625 2, 675 2, 700 2, 725 2, 775 2, 800 2, 775 2, 800 2, 825 2, 775 2, 800 2, 925 2, 975 3, 000 3, 150 3, 150 3, 200 3, 250	\$2, 350 2, 375 2, 400 2, 425 2, 475 2, 500 2, 525 2, 550 2, 575 2, 660 2, 675 2, 675 2, 775 2, 800 2, 725 2, 775 2, 800 2, 825 2, 875 2, 900 2, 925 2, 925 2, 975 3, 000 3, 150 3, 250 3, 300 3, 300 3, 300	\$301 305 310 314 319 323 328 332 337 341 346 350 355 359 364 368 373 377 382 386 395 400 405 415 427 437 447 447 447	\$301 305 310 314 319 323 328 337 341 346 350 355 359 364 404 404 404 404 414 419 426 435 445 445 445 4464 473	\$181 185 190 194 199 203 208 212 217 221 226 230 235 235 244 248 253 257 266 271 275 280 284 284 289 293 298 305 314 323 332 341 350	\$181 185 190 194 199 203 208 217 221 226 230 235 239 244 248 253 257 266 271 275 280 284 293 293 298 305 314 323 332 341 350	\$181 185 190 194 199 203 208 212 217 221 226 230 235 244 248 253 257 262 266 271 275 280 284 289 298 305 314 323 332 341 350	sepa- rately   Sel1   65   70   74   79   83   88   92   97   101   106   110   115   119   124   128   133   137   1426   151   155   160   164   169   173   178   185   194   203   212   221   230	Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Section   Sect	\$61 65 70 74 79 83 88 92 97 101 106 110 115 119 124 128 133 137 142 146 151 155 160 164 164 173 178 185 194 203 212 221 230	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0
1, 475 1, 500 1, 525 1, 575 1, 600 1, 625 1, 675 1, 775 1, 800 1, 825 1, 775 1, 800 1, 825 1, 975 1, 900 1, 825 1, 975 2, 025 2, 050 2, 125 2, 125 2, 125 2, 125 2, 250 2, 125 2, 250 2, 125	1,500 1,525 1,575 1,600 1,625 1,650 1,675 1,700 1,725 1,775 1,800 1,825 1,850 1,975 1,900 1,925 1,975 2,000 2,025 2,075 2,100 2,125 2,175 2,200 2,250 2,250 2,275 2,300 2,325	148 152 157 161 166 170 175 179 184 188 193 197 202 206 215 220 233 238 242 247 251 256 269 274 283 287 292 296	28 32 37 41 46 50 55 59 64 68 73 77 82 86 91 100 104 109 113 118 122 127 131 146 140 145 145 147 158 163 167 172 176	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3, 300 3, 350 3, 450 3, 550 3, 650 3, 650 3, 750 3, 850 3, 950 4, 000 4, 050 4, 100 4, 150 4, 200 4, 250 4, 300 4, 450 4, 450 4, 550 4, 650 4, 650 4, 750 4, 800 4, 750 4, 800 4, 950	3, 350 3, 400 3, 450 3, 550 3, 650 3, 650 3, 750 3, 850 3, 950 4, 000 4, 150 4, 100 4, 150 4, 250 4, 300 4, 450 4, 450 4, 450 4, 650 4, 650 4, 700 4, 850 4, 900 4, 950 5, 000	486 496 506 516 526 536 556 556 575 595 615 625 635 645 665 674 714 724 734 744 754 773 803 803	482 492 501 511 520 539 549 558 567 577 586 596 605 615 624 643 653 662 671 681 690 709 719 728 738 747 756 766 775 785	359 368 377 386 395 404 414 424 433 453 473 483 503 513 523 542 552 562 572 602 622 632 641 651 661 671	359 368 377 386 395 404 413 423 432 441 451 460 470 489 508 517 536 545 555 564 574 583 593 602 612 621 630 649 659 668	359 368 377 386 395 404 413 422 431 449 458 467 476 485 494 503 512 530 539 549 557 566 575 584 593 602 611 629 638 647 647	239 248 257 266 275 284 293 302 311 329 338 347 356 365 374 410 420 430 440 450 450 460 470 480 490 509 519 529 539 549	239 248 256 275 284 293 302 311 329 338 347 356 365 410 419 429 438 448 457 467 476 486 495 504 514 523 533 542	239 248 257 266 275 284 293 302 311 329 338 347 356 365 374 410 419 428 437 446 455 464 473 482 491 509 518 527		0 8 17 26 35 44 53 62 71 89 98 107 116 125 134 143 152 161 170 179 188 197 206 215 224 233 242 251 269 278 286	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 14 23 32 41 50 86 95 104 113 112 113 1140 1158 1167 1176	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

^{16 (*)} This column may also be used by a widow or widower with dependent child who meets certain qualifications which are explained on page 8 of these instructions.

0. 5. GOVERNMENT PRINTING OFFICE c59—16—75312-1

SCHEDULE D (Form 1040)

## U.S. Treasury Department—Internal Revenue Service

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

1959

Attach this schedule to your Income Tax Return, Form 1040 For Calendar Year 1959, or other taxable year beginning 19 Name and Address as shown on page 1 of Form 1040 (I) CAPITAL ASSETS Short-Term Capital Gains and Losses—Assets Held Not More Than 6 Months e. Depreciation f. Cost or other basis and cost of allowed (or allowable) since acquisition or March 1, 1913 (attach schedule) Gain or loss (colum a. Kind of property (if necessary, attach state-ment of descriptive details not shown below) b. Date acquired c. Date sold I. Gross sales price subsequent im-provements (if not purchased, attach explanation) (mo., day, yr.) (mo., day, yr.) (contract price) 2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries...... 3. Enter unused capital loss carryover from 5 preceding taxable years (Attach statement)..... Long-Term Capital Gains and Losses—Assets Held More Than 6 Months 6. Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries..... 7. Net long-term gain (or loss) from lines 5 and 6..... 8. Combine the amounts shown on lines 4 and 7, and enter the net gain (or loss) here..... 9. If line 8 shows a GAIN—Enter 50 percent of line 7 or 50 percent of line 8 whichever is smaller. (Enter zero if there is a loss or no entry on line 7)..... 10. Deduct line 9 from line 8. Enter balance here and on line 1, Schedule D Summary on page 3 of Form 1040...... 11. If line 8 shows a LOSS—Enter here and on line 1, Schedule D Summary, Form 1040, the smallest of the following: (a) the amount on line 8; (b) taxable income computed without regard to capital gains and losses and the deduction COMPUTATION OF ALTERNATIVE TAX.—Use only if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$18,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$36,000, or (c) as a head of household with taxable income exceeding \$24,000. 12. Enter the amount from line 5, page 2, of Form 1040 ..... 13. Enter amount from line 9 above. 14. Balance (line 12 less line 13) 15. Enter tax on amount on line 14 (Use applicable tax rate schedule on page 1.5 of Form 1040 Instructions)............ 16. Enter 50 percent of line 13. 17. Alternative tax (line 15 plus line 16). If smaller than amount on line 6, page 2, Form 1040, enter this alternative tax on line 7, page 2. Form 1040. (II) PROPERTY OTHER THAN CAPITAL ASSETS f. Cost or other basis and cost of subsequent im-provements (if not purchased, attach explanation) e. Depreciation e. Depreciation allowed (or allowable) since acquisition or lifarch 1, 1913 (a tach schedule) a. Kind of property (if necessary, attach state-ment of descriptive details not shown below) b. Date acquired (mo., day, yr.) . Gross sales price c. Date sold (mo., day, yr.) (contract price)

2. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries ...... 3. Net gain (or loss) from lines 1 and 2. Enter here and on line 2, Schedule D Summary on page 3 of Form 1040....

#### 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 s subject to the allowance for depreciation provided in section 167;
- (d) real property used in the trade or business of the taxpayer;
- certain government obligations issued on or after March 1. 1941, at a discount, payable without interest and maturing at a fixed date not exceeding one year from date of issue;
- (f) certain copyrights, literary, musical, or artistic compositions, etc.; or
- (g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above

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

If the total distributions to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), are paid to the employee in one taxable year, on account of the employee's separation from the service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated

as a long-term capital gain.

Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be

treated as ordinary gain.

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

Section 1231 deals with gains and losses arising from (a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property if they are used in the trade or business and held for more than 6 months,

(b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) and held for 1 year or more,

(c) the cutting of timber or the disposal of timber or coal to which section 631 applies, and(d) the involuntary conversion of capital assets held more than

6 months.
See sections 1231 and 631 for specific conditions applicable. Description of property listed.—State following facts: (a) For real estate (including owner-occupied residences), location and description of land and improvements; (b) for bonds or other evidences of indebtedness, name of issuing corporation, particular issue, denomination, and amount; and (c) for stocks, name of corporation, class of stock, number of shares, and capital changes affecting basis (including nontaxable distributions).

Basis.—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. If a gift tax was paid with respect to property received by gift, see section 1015 (d). Generally, the basis of property acquired by inheritance is the fair market value at time of acquisition which usually is the date of death. For special cases involving property acquired from a decedent, see section 1014. In the case of sales and exchanges of automobiles and other property not used in your trade or business, or not used for the production of income, the basis for determining gain is the original cost plus the cost of permanent improvements thereto. No losses are recognized for income tax purposes on the sale and exchange of such properties. In determining GAIN in case of property acquired before March 1, 1913, use the cost or the fair market value as of March 1, 1913, as adjusted, whichever is greater, but in determining LOSS use cost as adjusted.

Sale of a personal residence.—See Form 1040 instructions for special rules applicable to sale or exchange of your residence.

Losses on securities becoming worthless.—If (a) shares of stock become worthless during the year or (b) corporate securities with interest coupons or in registered form become worthless during the year, and are capital assets, the loss therefrom shall be con sidered as from the sale or exchange of capital assets as of the last day of such taxable year.

Losses on small business stock.—In the case of an individual a loss on section 1244 stock which would (but for that section) be treated as a loss from the sale or exchange of a capital asset shall, to the extent provided in that section, be treated as a loss from the sale or exchange of an asset which is not a capital asset.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column (h) and describe in column (a) in the schedule of short-term capital gains and losses on other side. This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

Classification of capital gains and losses.—The phrase "short-term" applies to gains and losses from the sale or exchange of capital assets held for 6 months or less, the phrase "long-term" applies to capital assets held for more than 6 months.

Treatment of capital gains and losses.—Short-term capital gains and losses will be merged to obtain the net short-term gains and losses will be merged to obtain the net short-term capital gain or loss. Long-term capital gains and losses (taken induced 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 2 of Schedule D. 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 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. carryover to the five succeeding years. In offsetting your capital gain and income of 1959 by prior year loss carryovers, use any capital loss carryover from 1954 before using any such carryover from 1955 or subsequent years. Any 1954 carryover which cannot be used in 1959 must be excluded in determining total loss carryover to 1960 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 con nection 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 low), or has entered into a contract or option to acquire, substantially identical stock or securities.

Losses in transactions between certain persons.—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see Section 707(b).

Long-term capital gains from regulated investment companies.—Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of the you are notified on Form 24.59 which constitutes your share of the undistributed capital gains of a regulated investment company. You are entitled to a credit of 25 percent of this amount which should be claimed on line 5, column (b), page 1, Form 1040. Enter such amount in column (b) and write "Credit from regulated investment company" in the "Where Employed" column. The remaining 75 percent should be added to the basis of your stock. Also include in the company and along town sortical gain divided which the company is a long town sortical gain divided which the company is a long town sortical gain divided which the company is a long town sortical gain divided which the company is a long town sortical gain divided which the company is a long town sortical gain divided which the company is a long to the company is a long to the company in the company in the company is a long to the company in the company in the company is a company in the company in the company is a company in the company in the company in the company is a company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the company in the co income as a long-term capital gain any capital gain dividend which is paid to you by such company.

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