

STATISTICS OF INCOME . . . 1962

Individual
**INCOME TAX
RETURNS**

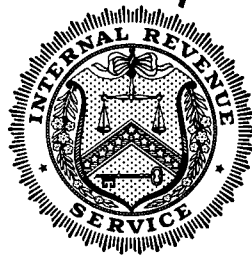


U. S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

Statistics of Income

1962

Individual
INCOME TAX
RETURNS



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

U. S. TREASURY DEPARTMENT

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INTERNAL REVENUE SERVICE

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This report on individual income tax returns was prepared under the direction of Jack Blacksin, Supervisory Statistician in the Income, Finance, and Wealth Branch, assisted by Keith Gilmour and Raymond D. Plowden.

Other branches of the Statistics Division assisted in development of the sample design and the computer systems design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical and computer processing of the data were conducted by the service centers at Ogden, Utah; Kansas City, Missouri; and Lawrence, Massachusetts.

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LETTER OF TRANSMITTAL

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., January 12, 1965.

Dear Mr. Secretary:

I am transmitting the *Statistics of Income-1962, 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 statistics in this report relate to the more than 62 million individual income tax returns, Forms 1040 and 1040A, filed during calendar year 1963.

Data are shown for sources of income, excludable sick pay, types of itemized deductions, exemptions, taxable income, income tax, self-employment tax, tax credits, taxpayments, and overpayments, all classified by size of adjusted gross income.

Other significant classifications include tax rates, marital status, patterns of income, size of income source, types of exemptions, taxpayers age 65 or over, and States.

New information relating to contributions by type of recipient, itemized deductions as a percent of adjusted gross income, size of investment credit, and itemized deductions and types of exemptions by States is included in this report.

Bertrand M. Harding
Acting 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 1962

Income and tax statistics for 1962 presented in this report were derived from a sample of the 62.7 million individual income tax returns filed during 1963.

Several amendments to the Internal Revenue Code of 1954, made in 1961 and 1962, affect the comparability of the 1962 data with those for prior years.

Public Law 87-834 provided for a credit against tax of 7 percent of a taxpayer's qualified investment in new and used tangible personal property which is subject to depreciation. The qualified investment was: (1) 100 percent of the cost or basis of property with a useful life of over eight years; (2) 66-2/3 percent of the cost or basis of property with a useful life of at least six years but less than eight years; and (3) 33-1/3 percent of the cost or basis of property with a useful life of at least four years but less than six years. No part of the cost or basis of property with a useful life of less than four years qualified. When an individual's tax liability was greater than \$25,000, the limitation on the investment credit was \$25,000 plus 25 percent of the tax liability over that amount. The tax credit could not exceed the taxpayer's tax liability.

Public Law 87-876, effective for taxable years ending after October 24, 1962, liberalized the retirement income credit by increasing the maximum base for the credit from \$1,200 to \$1,524. This law also provided for changes in the earned income reductions on the maximum base. If an individual was under 62 years of age, the \$1,524 limitation was reduced by an amount equal to 100 percent of any earned income over \$900. If an individual was at least age 62 but under 72, the \$1,524 limitation was reduced by an amount equal to 50 percent of any earned income between \$1,200 and \$1,700, and was further reduced by an amount equal to 100 percent of any earned income over \$1,700. There was no reduction in the base of the credit for any earned income of an individual age 72 or over.

Public Law 87-863, in effect for taxable years beginning after 1961, revised the ceiling limitations on medical and dental expense deductions. This amendment stated that the maximum medical expense deduction was equal to \$5,000 (under previous law, \$2,500) times the number of exemptions the taxpayer was entitled to (excluding those for age and blindness). The overall limitation was \$10,000 (previously \$5,000) for a single person or a married person filing a separate return. The limitation was \$20,000 (previously \$10,000) for taxpayers filing a joint return, or taxpayers who were for tax purposes head of household or surviving spouse.

If a taxpayer and his spouse were both age 65 or older and were both disabled, the maximum deduction was \$40,000 if they filed jointly, with a limit of \$20,000 for each.

Public Law 87-64, in effect for 1962, increased the tax on self-employment income from 4.5 percent to 4.7 percent. The maximum amount of self-employment income subject to the tax remained at \$4,800.

RETURNS, INCOME, AND TAX INCREASE SUBSTANTIALLY

Chart 1 shows the ten-year trend of returns in three broad income size classes. The 62.7 million returns filed for 1962 represented a 1.2 million return increase over 1961, the largest single year increase since 1955. Returns with income under \$5,000 (for 1962, about 34.1 million) decreased by 586,000.

Returns with income \$5,000 under \$10,000 (almost 21.5 million) increased by 728,000, and returns with income \$10,000 or more increased by 1.1 million to 7.1 million. The increase of returns with income \$10,000 or more is the largest ever recorded for this class in *Statistics of Income*.

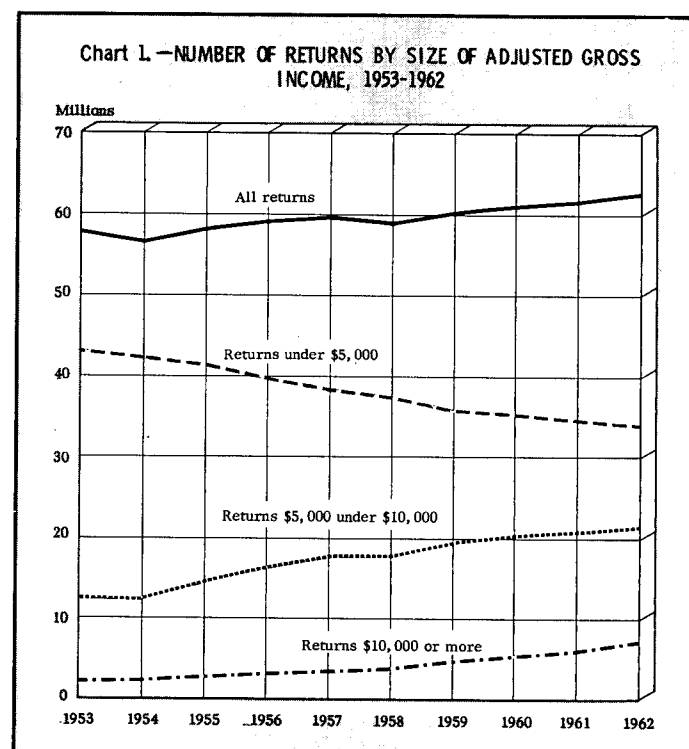


Table A indicates the amount of change in the major sources of income, taxable income, and taxes for 1962. Net adjusted gross income increased to another all time

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table A.—NUMBER OF RETURNS, INCOME, AND TAXES: 1962 AND 1961

Item	1962	1961	Increase or decrease (-), 1962 over 1961
	(1)	(2)	
Number of returns, total.....	62,712,386	61,499,420	1,212,966
Taxable.....	50,092,363	48,582,765	1,509,598
Non-taxable.....	12,620,023	12,916,655	-296,632
	(Million dollars)		
Adjusted gross income (less deficit).....	348,701	329,861	18,840
Sources of income:			
Salaries and wages (net).....	283,373	266,902	16,471
Business, farm, and profession net profit and net loss.....	23,925	22,630	1,295
Partnership net profit and net loss.....	9,344	8,949	395
Sales of capital assets, net gain and net loss.....	5,771	7,621	-1,850
Rents net income and net loss.....	2,870	2,759	111
Royalties net income and net loss.....	509	505	4
Pensions and annuities.....	2,323	1,960	463
All other sources, income and loss.....	20,384	18,636	1,748
Taxable income.....	195,320	181,780	13,540
Income tax after credits.....	44,903	42,225	2,678
Self-employment tax.....	887	540	47

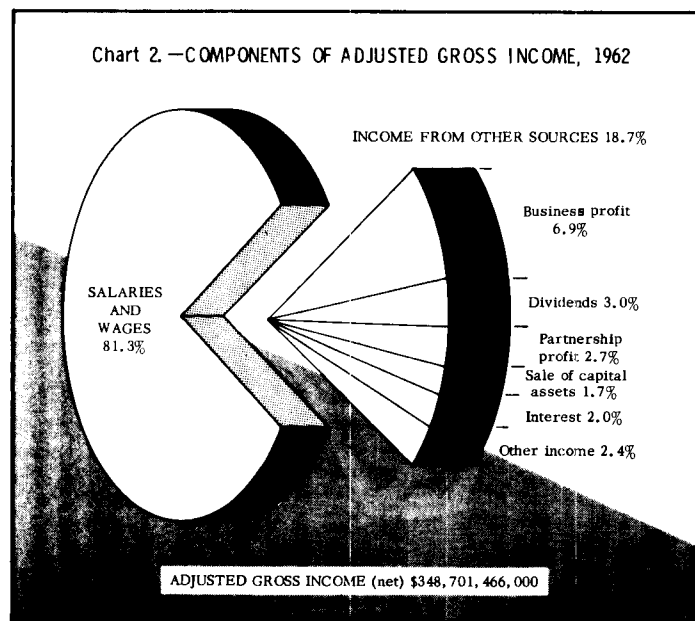
NOTE: Detail may not add to total because of rounding.

high of \$348.7 billion, as each major source of income rose with the exception of capital gains. Salaries and wages increased by 6.2 percent to \$283.4 billion. Business profit rose 5.7 percent, while partnership profit rose 4.4 percent. Capital gains dropped from the record high for 1961 by over \$1.8 billion, a 24.3 percent decline.

Taxable income (that part of adjusted gross income remaining after allowable exemptions and deductions) increased by \$13.5 billion to \$195.3 billion for 1962. Income tax after credits amounted to \$44.9 billion, an increase of \$2.7 billion. This increase was limited by the new tax credit for qualified investment which amounted to almost \$223 million.

Self-employment tax on self-employment income rose by \$47 million to \$887 million. The increase was largely due to the change in the self-employment tax rate from 4.5 percent for 1961 to 4.7 percent for 1962.

Chart 2 shows the proportion of adjusted gross income for 1962 attributable to each major source of income.



EXCLUDABLE SICK PAY REPORTED ON 1.7 MILLION RETURNS

Wage earners who received compensation for periods of absence from work because of sickness or injury were permitted to deduct an amount of sick pay from gross salaries and wages received. When covered by an employer provided wage continuation plan, the employee was allowed a deduction, not to exceed \$100 a week, for sick pay received in lieu of wages. Sick pay could be deducted only on Form 1040.

Table B shows that excludable sick pay was reported on 1.7 million returns for 1962, about 96,000 more than for 1961. The amount of excludable sick pay deducted for 1962 was \$783 million, 6 percent of the nearly \$13 billion salaries and wages from which it was deducted.

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

Adjusted gross income classes	Returns with excludable sick pay		
	Number of returns	Salaries and wages (net) (Thousand dollars)	Excludable sick pay (Thousand dollars)
	(1)	(2)	(3)
Grand total.....	1,733,080	12,993,611	782,747
Taxable returns, total.....	1,659,348	12,797,792	695,559
\$600 under \$1,000.....	(1)	(1)	(1)
\$1,000 under \$1,500.....	12,449	15,161	5,216
\$1,500 under \$2,000.....	18,867	31,405	7,871
\$2,000 under \$2,500.....	26,772	60,980	14,123
\$2,500 under \$3,000.....	35,044	94,669	17,303
\$3,000 under \$3,500.....	49,160	154,756	22,091
\$3,500 under \$4,000.....	72,273	262,522	31,276
\$4,000 under \$4,500.....	70,394	295,477	39,934
\$4,500 under \$5,000.....	90,041	419,622	41,982
\$5,000 under \$6,000.....	205,096	1,102,299	84,081
\$6,000 under \$7,000.....	213,205	1,340,982	85,728
\$7,000 under \$8,000.....	193,493	1,407,659	98,853
\$8,000 under \$9,000.....	149,821	1,236,190	68,985
\$9,000 under \$10,000.....	123,371	1,128,659	43,397
\$10,000 under \$11,000.....	106,703	1,080,942	40,352
\$11,000 under \$12,000.....	78,043	858,846	30,605
\$12,000 under \$13,000.....	54,097	645,691	20,591
\$13,000 under \$14,000.....	35,800	457,561	14,002
\$14,000 under \$15,000.....	25,849	346,710	13,585
\$15,000 under \$20,000.....	53,703	814,784	26,548
\$20,000 under \$25,000.....	16,270	304,591	9,120
\$25,000 under \$50,000.....	19,326	499,573	14,037
\$50,000 under \$100,000.....	4,079	167,789	3,526
\$100,000 under \$150,000.....	593	32,661	470
\$150,000 under \$200,000.....	238	14,287	187
\$200,000 under \$500,000.....	203	14,811	152
\$500,000 under \$1,000,000.....	25	1,527	23
\$1,000,000 or more.....	14	726	13
Non-taxable returns, total.....	73,732	195,819	87,188
No adjusted gross income.....	3,916	8,403	5,083
Under \$600.....	7,524	2,504	9,009
\$600 under \$1,000.....	5,432	4,384	10,249
\$1,000 under \$1,500.....	9,218	10,449	12,507
\$1,500 under \$2,000.....	7,905	13,355	10,213
\$2,000 under \$2,500.....	5,832	10,824	5,235
\$2,500 under \$3,000.....	4,546	10,975	7,466
\$3,000 under \$3,500.....	6,199	18,605	7,661
\$3,500 under \$4,000.....	5,446	24,766	6,430
\$4,000 under \$4,500.....	3,186	13,918	4,070
\$4,500 under \$5,000.....	7,531	32,416	4,129
\$5,000 or more.....	6,997	45,220	5,136
Returns under \$5,000.....	446,174	1,490,103	263,356
Returns \$5,000 under \$10,000.....	891,598	5,256,670	345,720
Returns \$10,000 or more.....	395,308	5,246,838	173,671

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

*Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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

REPORTED DIVIDENDS INCREASED

Table C shows that individuals reported total foreign and domestic dividends for 1962 amounting to \$11.1

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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

Adjusted gross income classes	Domestic and foreign dividends received						Dividend exclusions from gross income		Dividends (after exclusions)		Dividends eligible for tax credit		Tax credit for dividends received	
	Total		Not eligible for exclusions		Eligible for exclusions		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Grand total.....	7,600,493	11,138,431	913,635	294,740	7,301,982	10,843,657	7,284,931	498,623	5,830,562	10,639,818	5,415,694	10,345,034	4,171,329	338,150
Taxable returns, total.....	6,592,649	10,358,710	789,574	271,025	6,354,177	10,087,649	6,341,906	438,934	4,992,707	9,919,785	4,648,589	9,648,715	4,033,694	334,460
\$600 under \$1,000.....	41,991	13,775	3,387	470	41,789	13,305	41,789	2,029	35,365	11,745	34,671	11,276	28,138	140
\$1,000 under \$1,500.....	89,482	38,450	12,291	1,312	84,436	37,138	84,436	4,125	71,265	34,325	64,932	33,013	55,559	686
\$1,500 under \$2,000.....	110,321	50,311	11,579	2,453	102,802	47,857	102,009	5,172	93,256	45,138	85,537	42,685	72,138	964
\$2,000 under \$2,500.....	111,737	58,913	17,615	2,132	104,111	56,781	104,111	5,587	93,649	53,326	84,143	51,194	71,374	1,262
\$2,500 under \$3,000.....	143,933	89,114	16,401	1,804	136,259	87,310	135,765	7,608	118,946	81,506	109,085	79,702	89,812	2,170
\$3,000 under \$3,500.....	167,112	97,010	20,818	4,178	161,651	92,831	160,665	9,437	130,956	87,573	123,901	83,394	105,075	2,448
\$3,500 under \$4,000.....	208,110	143,475	17,861	3,949	200,862	139,526	199,969	11,855	169,508	131,620	160,367	127,671	138,889	3,760
\$4,000 under \$4,500.....	201,279	134,704	23,132	4,016	190,766	130,689	190,466	11,426	158,361	123,279	145,567	119,263	122,676	3,346
\$4,500 under \$5,000.....	230,383	130,644	24,039	2,729	218,304	127,915	218,004	12,964	172,240	117,680	155,994	114,951	129,580	3,409
\$5,000 under \$6,000.....	507,346	291,507	58,982	7,211	481,995	284,296	481,401	29,593	379,000	261,915	343,157	254,703	286,366	8,241
\$6,000 under \$7,000.....	513,860	317,213	64,267	8,899	483,471	308,314	482,285	31,268	377,775	285,945	336,120	277,046	277,096	8,964
\$7,000 under \$8,000.....	501,112	290,096	59,844	6,107	477,038	283,989	476,045	31,296	345,921	258,799	312,602	252,693	264,660	8,797
\$8,000 under \$9,000.....	476,274	278,051	57,899	6,046	451,069	272,005	450,969	31,049	340,115	247,002	305,318	240,956	261,694	8,034
\$9,000 under \$10,000.....	431,618	297,142	47,676	14,657	414,541	282,485	413,847	29,287	305,126	267,855	281,476	253,198	233,045	8,722
\$10,000 under \$11,000.....	414,782	279,334	41,395	6,878	401,390	272,453	400,185	28,764	277,884	250,569	256,804	243,689	214,289	8,598
\$11,000 under \$12,000.....	343,558	256,031	35,379	6,229	333,520	249,799	332,383	24,636	235,492	231,397	218,997	225,163	183,099	8,224
\$12,000 under \$13,000.....	283,752	243,604	28,023	7,472	277,595	236,132	277,094	20,648	196,968	222,958	185,455	215,484	159,926	7,623
\$13,000 under \$14,000.....	229,908	245,850	22,711	5,600	225,859	240,249	225,424	17,213	167,278	228,638	159,349	223,036	138,683	7,945
\$14,000 under \$15,000.....	195,610	222,909	18,984	5,691	191,959	217,217	191,759	14,822	146,170	208,088	139,575	202,395	122,908	7,367
\$15,000 under \$20,000.....	569,065	860,302	64,407	21,321	560,762	838,975	559,892	43,585	446,573	816,715	429,695	795,390	388,190	29,493
\$20,000 under \$25,000.....	272,985	680,108	35,649	17,173	269,470	662,931	269,169	21,452	229,745	658,653	223,220	641,479	213,175	23,016
\$25,000 under \$50,000.....	414,079	1,957,199	70,694	57,784	410,686	1,899,406	410,513	33,659	371,554	1,923,541	364,014	1,805,747	353,331	68,491
\$50,000 under \$100,000.....	108,622	1,493,286	26,920	36,270	108,178	1,457,011	108,080	9,247	104,160	1,484,041	103,316	1,447,764	102,219	52,639
\$100,000 under \$150,000.....	14,864	540,095	5,140	13,062	14,820	527,031	14,811	1,283	14,645	538,813	14,571	525,748	14,480	18,744
\$150,000 under \$200,000.....	4,818	299,197	1,872	7,468	4,806	291,726	4,799	414	4,761	298,783	4,744	291,312	4,723	9,931
\$200,000 under \$500,000.....	4,932	571,999	2,094	11,448	4,925	560,552	4,923	422	4,886	571,576	4,877	560,130	4,866	17,982
\$500,000 under \$1,000,000.....	780	201,418	351	4,153	777	197,266	777	66	774	201,353	770	197,200	769	5,881
\$1,000,000 or more.....	336	276,973	164	4,513	336	272,460	336	27	335	276,946	332	272,433	331	7,579
Nontaxable returns, total.....	1,007,844	779,721	124,061	23,715	947,805	756,008	943,025	59,689	837,855	720,033	767,105	696,319	137,635	3,690
No adjusted gross income....	55,534	36,360	6,941	1,123	51,777	35,237	51,777	3,257	41,867	33,103	37,309	31,980	-	-
Under \$600.....	93,178	23,386	14,292	944	84,751	22,442	84,751	4,843	75,741	18,543	66,881	17,599	-	-
\$600 under \$1,000.....	113,453	40,038	13,921	1,631	105,612	38,407	104,225	5,805	93,899	34,233	84,372	32,602	(1)	(1)
\$1,000 under \$1,500.....	167,356	68,792	24,085	3,289	154,777	65,503	154,677	8,742	137,897	60,050	123,631	56,761	7,937	75
\$1,500 under \$2,000.....	160,940	87,995	13,573	3,349	152,186	84,646	152,086	9,391	137,672	78,603	128,219	75,255	27,064	384
\$2,000 under \$2,500.....	135,212	81,068	14,033	1,469	127,853	79,599	126,766	8,414	113,780	72,634	104,040	71,185	24,906	477
\$2,500 under \$3,000.....	32,439	59,805	8,827	1,052	28,564	58,752	27,972	5,324	71,990	54,480	67,022	53,428	18,095	508
\$3,000 under \$3,500.....	65,439	58,183	8,630	1,487	62,558	56,695	62,065	4,513	56,142	53,669	52,561	52,182	19,081	552
\$3,500 under \$4,000.....	44,356	38,101	7,033	889	42,462	37,212	42,462	3,002	33,724	35,098	31,730	34,210	13,430	562
\$4,000 under \$4,500.....	22,244	22,745	3,774	351	21,343	22,395	21,343	1,533	17,562	21,213	16,462	20,862	6,626	151
\$4,500 under \$5,000.....	20,713	28,100	(1)	(1)	20,313	27,798	19,819	1,467	16,825	26,633	16,224	26,331	5,932	249
\$5,000 or more.....	46,980	235,148	7,258	7,829	45,215	227,322	45,082	3,398	40,760	231,750	38,654	223,924	13,879	719
Returns under \$5,000.....	2,265,212	1,300,969	263,926	38,929	2,143,570	1,262,038	2,135,157	126,494	1,840,645	1,174,471	1,692,648	1,135,544	936,998	21,158
Returns \$5,000 under \$10,000..	2,467,211	1,546,284	293,861	47,443	2,343,521	1,498,842	2,339,854	155,192	1,779,556	1,391,091	1,608,399	1,343,650	1,334,918	43,315
Returns \$10,000 or more.....	2,868,070	8,291,178	355,848	208,368	2,814,891	8,082,777	2,809,920	216,937	2,210,366	8,074,246	2,114,647	7,865,840	1,899,411	273,675

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
 1 Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 NOTE: Detail may not add to total because of rounding.

billion, of which \$10.6 billion was included in adjusted gross income. The 1962 information for dividends (and interest) is not directly comparable with the data available for tax year 1961. This lack of comparability is explained below.

For both 1961 and 1962, dividends and interest reported on Forms 1040A could not be identified and were included in "Other sources of income."

For 1961, salary and wage earners (filing Form 1040) with \$200 or less of dividends and interest did not need to file a separate schedule and itemize the sources and amounts of these types of income. Dividends and interest on these returns were not identifiable as such, and were included for statistical purposes in an item labeled "sources not supported by Schedule B" (which amounted to \$602 million). For 1962, taxpayers filing Form 1040 were required to report all dividends and interest separately regardless of the amounts of these sources.

Dividend exclusions from gross income totaled \$499 million and the tax credit for dividends received amounted to \$338 million. Taxpayers filing Form 1040A were not required to report the exclusion, and they were not allowed the tax credit:

Of the 4.6 million taxable returns which had dividends eligible for the tax credit, 615,000 (13 percent) did not show any credit applied to income tax before credits.

ITEMIZED DEDUCTIONS UP 8.5 PERCENT FROM 1961

Table D shows that nonbusiness deductions were itemized on 26.5 million returns, 1.2 million more than for 1961. These deductions totaled \$41.7 billion an increase of \$3.3 billion over 1961.

Table D.—TOTAL ITEMIZED DEDUCTIONS, 1962, 1961, and 1960
 [Taxable and nontaxable returns]

Income year	Total number of returns	Returns with itemized deductions				Total deductions as a percent of adjusted gross income
		Number	Percent of all returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)
1962.....	62,712,386	26,451,105	42.2	212,753,691	41,660,909	19.6
1961.....	61,499,420	25,261,832	41.1	196,764,191	38,391,226	19.5
1960.....	61,027,931	24,083,263	39.5	181,131,130	35,313,129	19.5

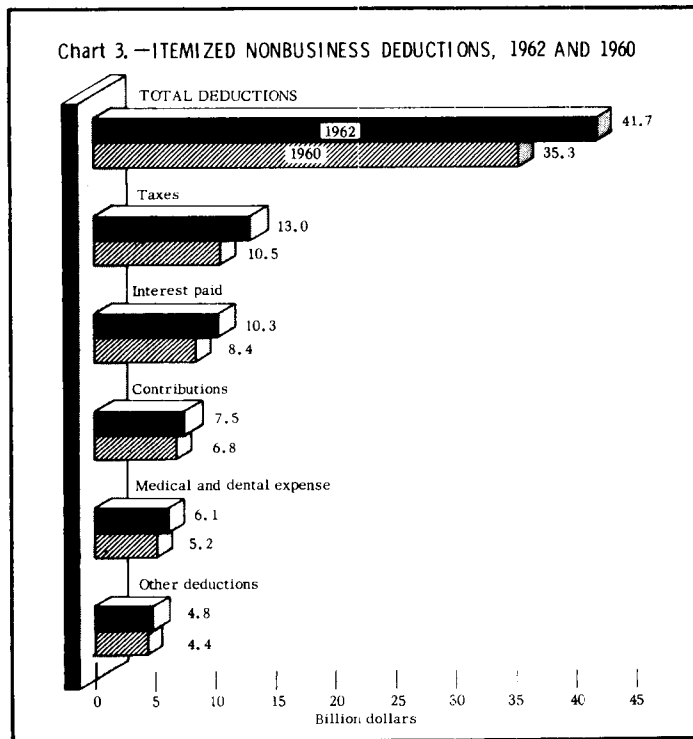


Chart 3 compares the major types of deductions for 1962 and 1960. Detailed itemized deductions were not tabulated for 1961.

Taxes paid, the most frequently reported deduction, increased by 23.9 percent over 1960 to \$13.0 billion. Deductions for the amounts of interest paid, contributions, and medical and dental expense increased by 22.1 percent, 11.3 percent, and 16.5 percent over their respective totals for 1960.

NEW INFORMATION SHOWN FOR CHARITABLE CONTRIBUTIONS

A total deduction for contributions of \$7.5 billion was reported on 25.1 million returns. This year is the first for which detailed data concerning the recipients of the taxpayers' contributions were abstracted from the returns.

Table E shows the frequency and amount of contributions to four specific groups of recipients and one category of "Other organizations." These types of recipients are described below.

Religious organizations.--Almost 61 percent, \$4.6 billion, of the contributions were to churches, associa-

Table E.—DEDUCTION FOR CONTRIBUTIONS BY TYPE OF RECIPIENT: NUMBER OF RETURNS AND AMOUNT OF CONTRIBUTIONS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with deduction for contributions			Deduction for contributions to—									
	Number of returns	Adjusted gross income (Thousand dollars)	Amount of deduction (Thousand dollars)	Religious organizations		Other charitable organizations		Educational institutions		Hospitals		Other organizations	
				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)	
Grand total.....	25,144,355	206,393,622	7,016,088	19,978,312	4,577,826	17,248,803	1,065,583	1,561,757	274,097	1,011,038	113,082	10,496,107	1,484,890
Taxable returns, total.....	23,398,328	201,010,054	7,095,434	18,615,638	4,326,407	16,328,820	1,017,930	1,493,627	262,061	962,555	107,788	9,846,091	1,380,647
\$600 under \$1,000.....	46,609	41,046	3,295	36,505	2,589	19,015	303	(1)	(1)	(1)	(1)	11,191	403
\$1,000 under \$1,500.....	193,193	242,851	16,958	144,216	12,007	92,424	2,070	4,253	168	(1)	(1)	39,596	2,673
\$1,500 under \$2,000.....	335,182	593,800	35,766	250,884	24,747	158,806	4,207	7,646	434	4,353	118	116,211	6,261
\$2,000 under \$2,500.....	474,372	1,077,042	57,101	350,900	40,004	259,917	6,535	9,259	272	9,309	177	168,400	10,112
\$2,500 under \$3,000.....	664,349	1,834,111	91,431	502,670	64,917	384,262	10,229	16,354	976	6,936	158	234,095	15,154
\$3,000 under \$3,500.....	809,054	2,636,209	119,801	598,904	80,596	468,349	15,416	19,870	1,009	11,725	228	310,706	22,555
\$3,500 under \$4,000.....	990,429	3,723,544	161,602	740,453	111,055	599,112	19,981	26,029	1,072	15,345	1,061	363,780	28,435
\$4,000 under \$4,500.....	1,140,116	4,857,347	199,328	871,714	139,416	705,155	25,163	30,991	992	16,818	264	421,968	33,404
\$4,500 under \$5,000.....	1,255,542	5,970,320	236,599	978,112	167,603	918,517	29,070	37,283	1,213	19,011	541	459,961	38,175
\$5,000 under \$6,000.....	2,996,910	16,912,456	576,286	2,363,168	401,527	2,032,693	77,119	91,201	5,256	51,133	940	1,093,722	91,455
\$6,000 under \$7,000.....	3,011,342	19,549,812	651,920	2,436,714	465,553	2,131,979	89,274	99,654	4,762	65,572	1,934	1,101,421	90,396
\$7,000 under \$8,000.....	2,636,340	19,719,569	638,288	2,114,787	441,751	1,885,776	87,931	104,809	6,246	69,938	2,365	1,043,187	100,003
\$8,000 under \$9,000.....	2,009,347	17,045,272	50,226	1,634,166	372,399	1,505,801	74,494	94,964	6,137	61,590	2,514	784,778	74,685
\$9,000 under \$10,000.....	1,930,823	14,502,233	452,434	1,236,480	312,899	1,156,582	67,080	84,754	5,699	61,077	2,695	639,413	64,065
\$10,000 under \$11,000.....	1,200,852	12,579,187	386,296	991,229	264,331	903,825	56,033	90,555	4,819	52,703	1,746	560,342	59,136
\$11,000 under \$12,000.....	868,088	9,958,587	298,118	716,067	203,615	668,039	43,906	79,906	4,909	44,625	1,723	423,570	43,799
\$12,000 under \$13,000.....	620,63	7,733,454	235,741	511,528	156,752	479,512	35,890	65,231	4,378	39,301	1,761	319,944	36,840
\$13,000 under \$14,000.....	447,420	6,024,368	185,587	367,457	121,835	350,714	29,094	46,792	3,506	34,794	1,400	239,373	29,662
\$14,000 under \$15,000.....	340,068	4,920,999	154,665	281,366	99,967	267,710	29,003	43,080	3,519	31,442	1,765	194,888	24,336
\$15,000 under \$20,000.....	848,249	14,448,801	458,480	694,167	277,342	660,351	74,316	163,363	16,390	102,268	6,825	544,275	83,425
\$20,000 under \$25,000.....	348,424	7,747,890	250,031	282,325	140,869	271,088	41,375	53,825	12,771	64,456	6,041	245,272	48,906
\$25,000 under \$50,000.....	488,834	16,369,229	556,367	397,241	267,751	389,940	92,629	179,663	43,305	134,598	22,971	385,218	129,797
\$50,000 under \$100,000.....	116,297	7,651,423	330,826	93,970	104,412	96,375	57,514	59,090	43,616	47,863	19,371	100,512	105,999
\$100,000 under \$150,000.....	15,273	1,823,626	111,760	12,118	21,937	12,993	17,564	9,191	19,455	7,868	7,207	13,970	45,677
\$150,000 under \$200,000.....	4,917	841,740	65,936	3,842	9,565	4,218	8,825	3,145	12,976	2,798	4,634	4,555	29,977
\$200,000 under \$500,000.....	5,008	1,417,185	43,161	3,828	14,832	4,170	15,513	3,264	30,280	2,856	9,784	4,680	72,781
\$500,000 under \$1,000,000.....	788	523,452	56,446	777	3,504	619	6,323	505	11,672	422	4,331	737	30,616
\$1,000,000 or more.....	339	664,501	90,981	250	2,632	278	5,065	243	16,228	202	5,210	326	61,850
Nontaxable returns, total.....	1,746,027	5,383,568	420,654	1,362,674	251,419	919,983	47,653	68,130	12,036	48,483	5,294	650,016	104,243
Under \$600.....	22,331	7,705	2,674	15,361	1,729	7,367	171	2,605	75	2,773	48	10,523	739
\$600 under \$1,000.....	106,981	87,724	10,019	76,166	7,148	43,602	991	1,187	166	4,000	299	66,413	1,792
\$1,000 under \$1,500.....	181,094	235,657	23,211	142,163	16,460	78,516	2,037	5,187	166	4,000	299	66,413	4,249
\$1,500 under \$2,000.....	228,403	394,765	33,367	173,460	24,747	113,507	2,831	5,839	221	6,826	196	79,495	5,372
\$2,000 under \$2,500.....	248,686	558,200	40,455	190,826	30,651	121,221	3,723	8,312	339	4,553	130	92,271	5,605
\$2,500 under \$3,000.....	213,091	587,377	41,638	166,402	31,766	117,342	3,903	6,247	315	7,312	176	71,056	5,480
\$3,000 under \$3,500.....	193,623	623,093	42,230	151,364	31,569	112,347	4,003	7,785	224	6,340	264	73,423	6,171
\$3,500 under \$4,000.....	160,061	597,021	37,177	127,627	26,871	92,388	3,407	6,164	254	3,077	636	58,716	6,011
\$4,000 under \$4,500.....	108,640	458,370	26,180	87,559	19,444	61,003	2,273	4,367	144	(1)	(1)	42,779	4,146
\$4,500 under \$5,000.....	88,546	419,197	22,834	73,198	16,871	50,278	2,565	4,000	153	2,421	76	36,029	3,169
\$5,000 or more.....	196,371	1,414,459	40,867	158,548	44,163	121,412	21,743	17,622	10,145	9,194	3,302	80,916	61,509
Returns under \$5,000.....	7,458,902	24,945,379	1,201,668	5,678,484	850,190	4,304,128	138,887	200,292	8,028	126,338	4,581	2,715,008	199,996
Returns \$5,000 under \$10,000.....	12,369,00	88,447,945	2,306,017	9,935,737	2,032,665	8,826,443	401,755	499,902	29,180	316,303	10,766	4,734,848	431,672
Returns \$10,000 or more.....	5,316,753	93,000,298	3,408,403	4,364,091	1,694,971	4,118,232	524,941	861,557	236,889	568,397	97,735	3,046,251	853,222

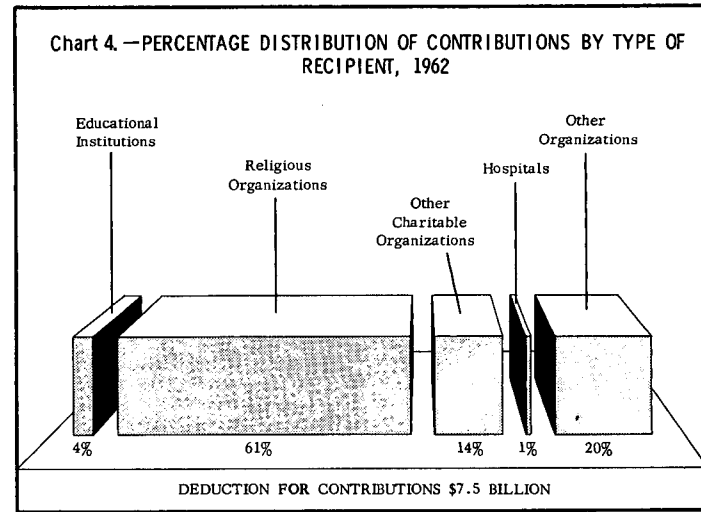
See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." NOTE: Detail may not add to total because of rounding. Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

tions or conventions of churches, and organizations whose operations were incidental to a principal operation of a religious character.

Other charitable organizations.--Over 14 percent, \$1.1 billion, of contributions were made to organizations primarily concerned with the social welfare of the community. These included Community Chests, United Givers Fund (UGF), American Red Cross, American Heart Association, American Cancer Society, National Tuberculosis Association, and other similar organizations.

Educational institutions.--Contributions made to educational institutions comprised 3.6 percent, \$274 million, of the total deducted. An educational institution was one whose primary function was the presentation of formal instruction and which (1) normally had a regular faculty and curriculum, and (2) normally had a regularly enrolled body of pupils or students at the place where its educational activities were carried on. Educational institutions owned by religious organizations were included in this category if the institution could be separately identified from the religious group.

Hospitals.--Contributions made to hospitals represented 1.5 percent, \$113 million, of the total deducted. Hospitals qualifying were those which were tax-exempt



and whose principal purposes and functions were the providing of hospital and medical care. These included Federal and State hospitals, rehabilitation institutions, out-patient clinics, and, under certain circumstances, organizations directly engaged in continuous medical research in conjunction with tax-exempt hospitals.

Table F.—RETURNS WITH DEDUCTIBLE CONTRIBUTIONS 20 PERCENT OR MORE OF ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with contributions	Deduction for contributions (Thousand dollars)	Returns with deduction for contributions—									
			Equal to or over 20 percent of adjusted gross income		Equal to 20 percent of adjusted gross income		Over 20 percent but under 30 percent of adjusted gross income		Equal to 30 percent of adjusted gross income		Over 30 percent of adjusted gross income	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Grand total.....	25,144,355	7,516,088	271,479	715,216	49,636	83,069	138,399	341,876	44,140	181,956	39,299	108,314
Taxable returns, total.....	23,398,328	7,095,434	134,714	569,758	27,593	72,272	75,865	303,095	24,975	165,565	6,278	28,823
\$600 under \$1,000.....	46,609	3,295	(1)	(1)			1,680	344				
\$1,000 under \$1,500.....	193,193	16,998	5,847	1,951	2,480	750	3,767	1,244	2,914	1,418		
\$1,500 under \$2,000.....	335,182	35,766	8,460	3,833			4,553	1,976				
\$2,000 under \$2,500.....	474,372	57,101	8,634	4,691	2,580	1,130	4,760	2,635				
\$2,500 under \$3,000.....	664,349	91,431	8,227	5,994	2,513	1,541	4,953	3,336	3,374	2,917	5,145	5,792
\$3,000 under \$3,500.....	809,054	119,801	7,767	6,417			3,774	2,980				
\$3,500 under \$4,000.....	990,429	161,602	9,213	8,673	3,667	2,954	4,660	4,186				
\$4,000 under \$4,500.....	1,140,116	199,328	7,833	8,029			4,074	4,047	5,046	6,173		
\$4,500 under \$5,000.....	1,255,542	236,599	8,418	10,452	937	896	5,401	6,110				
\$5,000 under \$6,000.....	2,996,910	576,286	11,034	14,262	3,166	3,558	5,369	6,672	2,400	3,851		
\$6,000 under \$7,000.....	3,011,542	651,920	11,600	17,379	3,760	4,863	6,454	9,703	1,387	2,813		
\$7,000 under \$8,000.....	2,636,340	638,288	7,451	13,488			4,378	8,086				
\$8,000 under \$9,000.....	2,009,347	530,226	5,847	14,169	3,566	5,746	3,567	7,761	2,313	5,876		
\$9,000 under \$10,000.....	1,530,823	452,434	3,433	8,014			2,113	4,828				
\$10,000 under \$11,000.....	1,200,852	386,296	2,805	7,305	535	1,133	1,835	4,810	435	1,362		
\$11,000 under \$12,000.....	868,088	298,118	1,710	4,757	435	1,005	940	2,554			1,071	4,583
\$12,000 under \$13,000.....	620,163	235,741	1,342	4,077			836	2,428	602	2,171		
\$13,000 under \$14,000.....	447,220	185,587	1,375	4,678	639	1,741	773	2,514				
\$14,000 under \$15,000.....	340,068	154,665	1,104	3,901			702	2,485	535	2,210		
\$15,000 under \$20,000.....	848,249	458,480	4,117	18,186	468	1,653	2,144	8,924	1,405	7,067		
\$20,000 under \$25,000.....	348,424	250,031	2,845	16,293	435	1,941	1,567	8,673	843	5,679		
\$25,000 under \$50,000.....	488,834	556,367	5,993	54,241	1,168	8,198	3,132	28,506	1,681	17,353		
\$50,000 under \$100,000.....	116,297	330,826	4,284	75,001	709	9,868	2,436	41,231	1,110	22,964	30	937
\$100,000 under \$150,000.....	15,273	111,760	1,365	41,937	248	6,018	789	23,991	317	11,454	10	474
\$150,000 under \$200,000.....	4,917	65,936	676	30,056	105	3,622	393	17,187	176	9,085	2	163
\$200,000 under \$500,000.....	5,008	143,161	1,143	88,061	149	8,727	653	48,493	332	29,642	9	1,199
\$500,000 under \$1,000,000.....	788	56,446	201	37,892	25	3,398	99	17,129	74	15,151	3	2,214
\$1,000,000 or more.....	339	90,985	110	65,632	8	3,530	63	30,262	31	18,379	8	13,461
Nontaxable returns, total.....	1,746,027	420,654	136,765	145,458	22,043	10,797	62,534	38,781	19,165	16,391	33,021	79,491
Under \$600.....	22,531	2,674	13,911	2,260			2,893	283	(1)	(1)		8,931
\$600 under \$1,000.....	106,981	10,019	18,014	4,578	3,574	492	7,660	1,571	2,187	588		1,774
\$1,000 under \$1,500.....	181,094	23,211	19,833	7,708	2,680	683	9,433	2,796	2,287	908		2,014
\$1,500 under \$2,000.....	228,403	33,367	19,627	9,122	5,053	1,706	7,934	3,293	3,073	1,652		3,320
\$2,000 under \$2,500.....	248,686	40,455	17,545	10,340	(1)	(1)	9,999	5,438	2,593	1,670		5,433
\$2,500 under \$3,000.....	213,091	41,638	13,887	10,639	1,494	810	6,854	4,565	2,480	2,008		3,567
\$3,000 under \$3,500.....	191,623	42,230	11,800	10,442			7,733	6,059				1,987
\$3,500 under \$4,000.....	160,061	37,179	6,944	7,950			2,091	1,951	4,386	4,951	3,180	2,472
\$4,000 under \$4,500.....	108,640	26,180	4,994	5,383	5,847	4,467	1,894	1,936				1,923
\$4,500 under \$5,000.....	88,546	22,834	3,281	3,577			(1)	(1)				1,987
\$5,000 or more.....	196,371	140,867	6,929	73,459	429	1,330	4,156	8,895	1,166	4,496	1,177	58,739
Returns under \$5,000.....	7,458,502	1,201,668	196,115	122,428	33,791	16,738	96,000	56,744	29,333	22,403	36,989	26,544
Returns \$5,000 under \$10,000.....	12,369,100	2,906,017	44,732	76,235	10,692	14,463	25,561	42,532	6,993	14,066	1,486	5,173
Returns \$10,000 or more.....	5,316,753	3,408,403	30,632	516,553	5,153	51,868	16,838	242,600	7,814	145,487	824	76,597

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
 *Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table G.—NUMBER OF RETURNS WITH DEDUCTION FOR CONTRIBUTIONS OF PROPERTY: COST OR OTHER BASIS OF PROPERTY AND AMOUNT OF CONTRIBUTION, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with deduction for contributions of property											
	Total			Less than cost or other basis			Equal to cost or other basis			More than cost or other basis		
	Number of returns	Cost or other basis of property (Thousand dollars)	Amount of contribution (Thousand dollars)	Number of returns	Cost or other basis of property (Thousand dollars)	Amount of contribution (Thousand dollars)	Number of returns	Cost or other basis of property (Thousand dollars)	Amount of contribution (Thousand dollars)	Number of returns	Cost or other basis of property (Thousand dollars)	Amount of contribution (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Total.....	508,152	290,317	233,089	30,556	92,735	29,419	478,420	195,378	195,378	1,179	2,202	7,790
Under \$5,000.....	74,338	6,569	4,614	5,239	3,224	1,366	69,099	3,345	3,345	-	-	-
\$5,000 under \$10,000.....	234,224	16,705	14,144	9,360	3,518	1,577	224,866	13,186	13,186	-	-	-
\$10,000 under \$50,000.....	187,715	43,255	37,137	15,390	10,506	3,400	171,538	32,177	32,177	788	574	1,462
\$50,000 under \$100,000.....	7,748	31,820	30,436	352	4,555	2,500	7,180	26,678	26,678	216	587	1,308
\$100,000 under \$150,000.....	1,912	18,612	18,129	87	2,702	1,488	1,749	15,667	15,667	76	242	974
\$150,000 under \$200,000.....	817	19,175	14,451	41	6,268	1,076	743	12,782	12,782	33	124	693
\$200,000 under \$500,000.....	115	44,837	40,487	66	9,222	3,448	997	35,298	35,298	52	316	1,642
\$500,000 under \$1,000,000.....	190	23,352	20,291	11	8,154	1,128	167	16,907	16,907	12	291	1,455
\$1,000,000 or more.....	93	83,992	53,400	10	44,586	13,406	81	39,338	39,338	2	68	256

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classification and Terms."
NOTE: Detail may not add to total because of rounding.

Other organizations.--The remaining 19.8 percent of contributions deducted, almost \$1.5 billion, were made to organizations not elsewhere classified or not specifically stated. Those not elsewhere classified included literary, educational, and scientific foundations, libraries, museums, and zoos.

Table F presents new information related to the percentage limitations on the amount of contributions which could be deducted. The deduction for contributions was limited to 20 percent of the taxpayer's adjusted gross income. However, an additional deduction up to 10 percent of adjusted gross income was allowed for contributions to religious organizations, educational institutions, or hospitals (as defined above). The deduction could, in rare cases, be unlimited if the taxpayer met specific conditions in 1962 and eight of ten preceding taxable years (Section 170 of the Internal Revenue Code).

Only 1.1 percent of the 25.1 million returns with contributions showed the deduction equal to or greater than 20 percent of adjusted gross income. However, 9.5 percent of the \$7.5 billion deduction was reported by this small group of taxpayers.

Returns with contributions greater than 30 percent of adjusted gross income numbered slightly more than 39,000. It would appear that each taxpayer in this category took the "unlimited" deduction; however, without further evidence, it is impossible to conclude that all of them qualified for the "unlimited" deduction.

Table G presents new information on contributions of property. The law stated that an individual could deduct contributions of money, property, or an interest in the income or remainder of property. If a contribution was made in property, the fair market value of the property at the time of the contribution was used as the measure of the deduction.

For 1962, about 2 percent (508,000) of all returns with contributions specified some contributions of property. Most of these returns, 476,000, showed the aggregate contributions of property valued at exactly the aggregate cost (or other basis) of the property. A small number (slightly more than 1,000 returns) showed the contributed property valued at more than the cost of the property. In some individual cases, the value of the property was over ten times the original cost (or other basis).

The data in table G at best represent only those contributions of property which could be clearly identified in the process of statistical editing. The taxpayer was not required to enter the description and cost or other basis of property contributed on the return form itself, but was instructed to enter that information on a separate statement. To the extent that taxpayers failed to file a statement, the data in table G are understated.

MEDICAL DEDUCTION EXCEEDED \$6.1 BILLION

Table H shows that individuals who itemized their deductions claimed \$6.1 billion of deductions for medical and dental expenses on 16.1 million Form 1040 returns for 1962. This deduction resulted after certain limitations were applied to expenditures totaling \$9.6 billion (explanation below).

A deduction for unreimbursed medical and dental expense was allowed, with limitations, to taxpayers who itemized these expenses on Form 1040. A supplementary schedule, Form 2948 "Medical and Dental Expense Statement", was available for taxpayers to record expenses and compute the deduction. The column headings in table H conform generally to the language of Form 2948 (a facsimile appears in the back of this report).

Persons in Group I included (1) taxpayer and wife if either was age 65 or over, and (2) each dependent parent of the taxpayer who was age 65 or over. Persons in Group II included (1) taxpayer and wife if both were under age 65, (2) dependent parents under age 65, and (3) all other dependents regardless of age. A return was classified in both Group I and Group II if the taxpayer had deduction for expenses related to persons in both categories.

Returns with deduction of expenses for Group I individuals numbered 2.0 million and showed a deduction totaling almost \$1.4 billion. In computing the deduction for Group I, a taxpayer included expenses for drugs (and medicine) only to the extent that they exceeded 1 percent of adjusted gross income. All other medical and dental expense was allowed in full as a deduction for Group I.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table H.—MEDICAL, DENTAL, AND DRUG DEDUCTION AND EXPENDITURE BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with deduction for medical and dental expenses											
	Total number of returns	Total adjusted gross income (Thousand dollars)	Persons in Group I									Total expenditure for Persons in Group I ¹ (Thousand dollars)
			Drug deduction			Medical and dental deduction (expenditure)			Total medical, dental, and drug deduction			
			Number of returns	Adjusted gross income (Thousand dollars)	Amount in excess of 1 percent of adjusted gross income (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Amount (100%) (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Amount (Thousand dollars)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Grand total.....	16,090,093	114,881,149	1,021,342	5,631,267	129,646	2,006,012	17,382,806	1,263,879	2,029,619	17,500,240	1,393,521	1,449,837
Taxable returns, total.....	14,591,857	110,351,473	692,545	4,725,776	86,580	1,454,352	15,831,176	864,432	1,467,955	15,929,648	951,009	998,270
\$600 under \$1,000.....	25,062	22,878	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$1,000 under \$1,500.....	132,968	167,588	14,430	26,058	1,067	30,600	55,467	4,445	31,193	56,619	5,512	5,773
\$1,500 under \$2,000.....	247,491	438,657	22,383	50,566	1,478	50,404	114,528	10,242	50,604	114,947	11,720	12,226
\$2,000 under \$2,500.....	377,025	858,342	37,942	105,113	3,969	67,288	186,590	14,300	67,781	188,001	18,269	19,320
\$2,500 under \$3,000.....	491,031	1,355,968	55,337	180,257	4,721	93,233	304,633	25,717	93,633	305,939	30,440	32,243
\$3,000 under \$3,500.....	623,911	2,037,585	62,905	235,916	6,224	105,759	396,318	32,743	106,845	400,454	38,967	41,326
\$3,500 under \$4,000.....	731,963	2,760,523	61,815	263,320	7,596	104,343	444,177	38,921	104,343	444,177	46,517	49,150
\$4,000 under \$4,500.....	836,548	3,570,119	60,356	286,044	6,491	96,809	459,902	40,615	98,882	469,531	47,105	49,966
\$4,500 under \$5,000.....	905,975	4,314,827	95,667	523,582	13,334	172,711	947,376	74,471	176,071	965,775	87,805	93,041
\$5,000 under \$6,000.....	2,110,133	11,653,303	68,419	442,832	9,281	122,800	792,991	55,789	124,286	802,941	65,070	69,498
\$6,000 under \$7,000.....	1,978,131	12,842,597	53,672	400,992	6,532	98,323	733,219	62,549	99,510	742,035	69,081	73,091
\$7,000 under \$8,000.....	1,637,321	12,269,088	30,910	261,783	3,787	72,406	615,918	43,616	72,899	620,162	47,403	50,021
\$8,000 under \$9,000.....	1,192,376	10,140,188	23,977	226,859	3,849	56,126	531,901	34,234	56,126	531,901	38,083	40,352
\$9,000 under \$10,000.....	861,254	8,186,853	18,741	196,193	2,895	44,027	461,418	32,431	44,362	464,977	35,326	37,288
\$10,000 under \$11,000.....	627,886	6,599,492	14,895	170,627	2,196	38,121	427,235	28,459	38,489	441,431	30,655	32,361
\$11,000 under \$12,000.....	433,971	4,999,385	10,617	132,624	1,700	29,053	363,228	22,406	29,455	368,203	24,106	25,432
\$12,000 under \$13,000.....	297,600	3,726,961	9,414	126,639	1,768	26,794	361,591	21,444	26,961	363,845	23,212	24,478
\$13,000 under \$14,000.....	210,386	2,856,498	7,894	114,104	1,168	21,455	310,838	17,596	21,555	312,296	18,765	19,905
\$14,000 under \$15,000.....	156,979	2,283,513	21,922	374,650	4,116	72,821	1,250,855	69,650	73,389	1,260,415	73,765	77,513
\$15,000 under \$20,000.....	374,968	6,425,093	9,033	200,917	1,614	40,246	900,826	50,581	40,350	903,075	52,195	54,204
\$20,000 under \$25,000.....	133,148	2,979,745	9,292	302,971	2,229	74,147	2,547,825	110,199	74,249	2,551,331	112,428	115,458
\$25,000 under \$50,000.....	158,996	5,324,470	1,168	73,722	396	25,913	1,740,234	49,707	25,984	1,744,942	50,103	50,840
\$50,000 under \$100,000.....	36,557	2,439,751	124	14,524	49	4,752	569,381	11,792	4,761	570,419	11,841	11,986
\$100,000 under \$150,000.....	5,698	684,782	25	4,206	9	1,735	296,993	4,825	1,737	297,319	4,834	4,876
\$150,000 under \$200,000.....	1,969	337,257	24	6,692	17	1,895	538,709	5,842	1,899	539,890	5,859	5,926
\$200,000 under \$500,000.....	2,074	589,447	3	2,369	1	282	186,969	1,115	282	186,969	1,115	1,140
\$500,000 under \$1,000,000.....	295	195,802	-	-	-	136	278,986	577	136	278,986	577	577
\$1,000,000 or more.....	141	290,761	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	1,498,236	4,529,676	328,797	905,491	43,066	551,660	1,551,630	399,447	561,664	1,570,592	442,512	451,567
Under \$600.....	14,954	4,930	3,281	1,003	477	5,501	1,885	2,017	5,601	1,915	2,494	2,504
\$600 under \$1,000.....	80,747	66,067	7,712	6,701	826	13,173	10,818	12,450	14,652	12,239	13,276	13,343
\$1,000 under \$1,500.....	158,586	206,938	31,970	42,702	3,339	66,017	88,159	24,685	68,390	91,477	28,024	28,451
\$1,500 under \$2,000.....	211,394	368,152	64,913	113,126	6,282	100,061	173,993	40,978	102,234	177,720	47,260	48,391
\$2,000 under \$2,500.....	224,094	502,681	63,136	142,104	8,203	106,676	239,518	57,316	108,156	242,745	65,519	66,940
\$2,500 under \$3,000.....	191,287	527,939	48,719	135,128	6,566	87,774	242,137	43,945	89,280	246,299	50,511	51,862
\$3,000 under \$3,500.....	162,246	527,898	38,201	124,817	5,395	63,157	205,479	38,284	63,950	208,122	43,679	44,927
\$3,500 under \$4,000.....	134,116	499,373	29,232	108,544	3,701	43,718	162,883	41,022	43,718	162,883	44,722	45,808
\$4,000 under \$4,500.....	90,626	383,406	11,726	49,273	1,856	17,669	74,222	18,662	17,769	74,656	20,518	21,011
\$4,500 under \$5,000.....	73,270	347,093	12,377	58,859	2,044	17,423	82,790	22,544	17,423	82,790	24,587	25,177
\$5,000 or more.....	156,916	1,095,199	17,530	123,234	4,377	30,491	269,746	97,544	30,491	269,746	101,922	103,153
Returns under \$5,000.....	5,713,294	18,960,964	628,015	1,931,747	70,328	1,071,778	3,246,567	469,052	1,086,627	3,283,582	539,376	558,697
Returns \$5,000 under \$10,000.....	7,926,762	55,998,533	288,469	1,953,130	40,358	548,242	3,783,678	328,259	554,768	3,825,087	368,617	388,148
Returns \$10,000 or more.....	2,450,037	39,921,652	104,858	1,746,390	18,960	385,992	10,352,561	466,568	388,224	10,391,571	485,528	502,992

Footnotes at end of table.

Returns with deduction of expenses for Group II individuals numbered 14.1 million and showed a deduction totaling almost \$4.7 billion. The 1 percent floor on drug expense applied also to Group II. In computing the deduction for Group II, a taxpayer added the drug expense in excess of the 1 percent floor to the other medical and dental expense and reduced the sum by 3 percent of adjusted gross income. The remainder was the deduction for Group II.

The computed medical expense deduction was subject to maximum dollar allowances based on marital status of the taxpayer and the total number of exemptions other than those for age and blindness. These limitations are described on page 25.

As indicated in footnote 1 of table H, the expenditure data were computed manually in aggregate for each income size class. This was done by adding back to the deduction amounts disallowed by the 1 percent and 3 percent floors described above. In any case where the drug expense or the other medical and dental expense was wiped out by the percentage floors, it was impossible

to compute the expense because there was no corresponding deduction. Therefore, the computed expenditure can only represent the minimum amount necessary to produce the deduction shown on the tax returns.

TAXES PAID MOST FREQUENTLY REPORTED DEDUCTION

Over \$13 billion of taxes paid were deducted by individuals on 26.0 million Forms 1040, 98.5 percent of the itemized deduction returns for 1962. Table I shows the frequency and amount of taxes paid by type of tax. These types of tax are described below.

Real estate.--The largest portion of the deduction for taxes, 38.9 percent, was taxes imposed upon real estate, amounting to \$5.1 billion.

State and local sales.--Almost 84 percent of the returns with taxes deducted showed an amount of State and local retail sales taxes. The deduction, amounting to \$2.7 billion, was 20.6 percent of total taxes paid.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table H.—MEDICAL, DENTAL, AND DRUG DEDUCTION AND EXPENDITURE BY ADJUSTED GROSS INCOME CLASSES—Continued

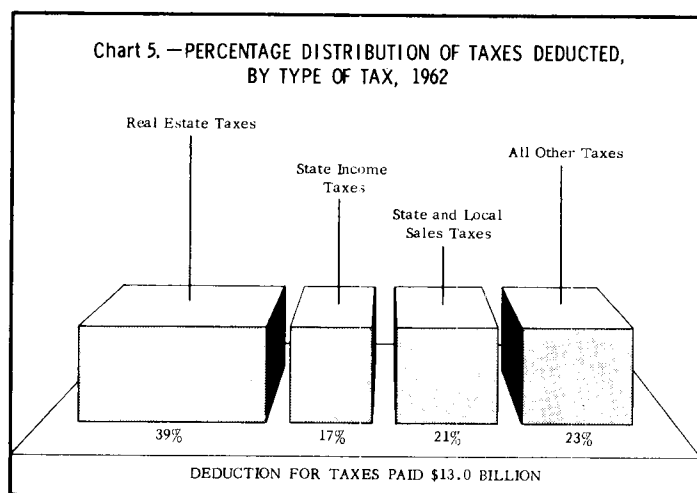
Adjusted gross income classes	Returns with deduction for medical and dental expenses—Continued											
	Persons in Group I											Total deduction (Thousand dollars)
	Drug deduction			Medical and dental expense			Total medical, dental, and drug deduction			Total expenditure ¹ for Persons in Group II ² (Thousand dollars)		
	Number of returns	Adjusted gross income (Thousand dollars)	Amount in excess of 1 percent of adjusted gross income (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Amount in excess of 2 percent of adjusted gross income (Thousand dollars)		Total expenditure (Thousand dollars)	
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Grand total.....	8,614,841	55,756,752	914,178	14,104,169	97,376,771	6,692,488	14,104,732	97,380,909	4,685,184	8,164,633	9,614,470	6,078,699
Taxable returns, total.....	8,000,260	53,914,840	840,854	13,165,680	94,417,687	6,184,892	13,166,243	94,421,825	4,193,034	7,564,893	8,563,163	5,144,041
\$600 under \$1,000.....	12,004	11,217	453	25,062	22,878	2,901	25,062	22,878	2,668	3,466	3,466	2,668
\$1,000 under \$1,500.....	84,234	105,620	5,161	130,795	164,520	21,565	130,795	164,520	21,790	27,782	28,061	22,046
\$1,500 under \$2,000.....	140,205	248,043	10,605	216,298	382,038	45,865	216,298	382,038	45,007	58,950	64,723	50,520
\$2,000 under \$2,500.....	216,685	491,435	18,051	326,914	743,395	79,787	326,914	743,395	75,536	102,752	114,978	87,256
\$2,500 under \$3,000.....	293,910	810,576	24,359	423,450	1,167,967	119,573	423,450	1,167,967	109,493	152,638	171,958	127,762
\$3,000 under \$3,500.....	372,609	1,214,124	33,425	531,858	1,731,646	158,769	531,858	1,731,646	140,242	204,335	236,578	170,682
\$3,500 under \$4,000.....	415,258	1,561,473	38,579	627,191	2,360,069	203,149	627,191	2,360,069	170,926	257,343	298,669	209,893
\$4,000 under \$4,500.....	483,058	2,060,111	47,523	733,591	3,125,942	262,877	733,591	3,125,942	216,719	331,101	380,251	263,236
\$4,500 under \$5,000.....	538,372	2,556,104	52,203	809,273	3,845,296	303,544	809,273	3,845,296	240,385	381,308	431,274	287,491
\$5,000 under \$6,000.....	1,225,600	6,741,194	121,976	1,940,481	10,687,528	774,597	1,940,481	10,687,528	575,946	963,985	1,057,026	663,751
\$6,000 under \$7,000.....	1,121,904	7,274,632	112,110	1,855,051	12,036,319	785,802	1,855,051	12,036,319	536,724	970,658	1,040,156	601,794
\$7,000 under \$8,000.....	926,338	6,922,661	98,736	1,542,190	11,527,053	703,326	1,542,190	11,527,053	456,248	871,289	944,380	525,329
\$8,000 under \$9,000.....	665,160	5,636,524	73,365	1,123,549	9,520,026	570,258	1,123,549	9,520,026	358,522	700,488	750,509	405,925
\$9,000 under \$10,000.....	486,137	4,606,766	56,386	808,686	7,654,952	441,290	808,686	7,654,952	267,726	543,444	583,796	305,808
\$10,000 under \$11,000.....	313,754	3,346,292	40,496	585,833	6,133,823	353,336	585,833	6,133,823	174,515	343,794	427,295	245,121
\$11,000 under \$12,000.....	210,948	2,417,621	27,490	397,522	4,557,954	259,129	397,522	4,557,954	149,836	310,755	345,116	180,491
\$12,000 under \$13,000.....	136,587	1,701,095	18,232	269,517	3,358,758	190,015	269,517	3,358,758	107,472	225,258	250,690	131,578
\$13,000 under \$14,000.....	93,101	1,252,422	13,615	185,169	2,492,653	139,343	185,169	2,492,653	78,170	165,482	189,960	101,383
\$14,000 under \$15,000.....	63,719	921,545	9,385	136,293	1,971,217	113,375	136,293	1,971,217	64,617	132,975	152,880	83,381
\$15,000 under \$20,000.....	140,342	2,369,715	23,300	304,757	5,164,678	301,568	304,757	5,164,678	169,925	348,565	426,078	243,689
\$20,000 under \$25,000.....	35,587	808,344	7,394	93,905	2,076,670	123,507	93,905	2,076,670	68,700	139,084	193,288	120,894
\$25,000 under \$30,000.....	24,749	764,577	5,952	86,077	2,773,030	172,705	86,080	2,773,139	95,461	186,303	301,761	207,890
\$30,000 under \$50,000.....	1,344	83,973	621	10,823	694,809	45,304	10,823	694,809	25,678	47,365	98,205	75,780
\$50,000 under \$100,000.....	42	4,824	49	962	114,363	6,390	962	114,363	3,507	6,987	18,973	15,348
\$100,000 under \$200,000.....	4	684	27	237	39,938	2,383	237	39,938	1,112	2,317	7,193	5,945
\$200,000 under \$500,000.....	1	334	-	177	49,557	2,329	177	49,557	742	2,232	8,158	6,600
\$500,000 under \$1,000,000.....	1	754	1	13	8,833	329	13	8,833	65	338	1,478	1,180
\$1,000,000 or more.....	1	2,210	-	6	11,775	376	6	11,775	23	398	975	600
Nontaxable returns, total.....	603,581	1,881,912	73,324	938,489	2,959,084	507,596	938,489	2,959,084	492,150	599,740	1,051,307	934,658
Under \$600.....	6,607	1,968	929	9,353	3,015	4,772	9,353	3,015	4,910	5,021	7,525	7,404
\$600 under \$1,000.....	43,695	35,737	3,664	66,095	53,828	19,312	66,095	53,828	21,362	23,333	36,676	34,638
\$1,000 under \$1,500.....	58,244	73,972	5,613	90,196	115,461	32,130	90,196	115,461	34,579	38,783	67,234	62,603
\$1,500 under \$2,000.....	69,000	119,693	7,964	109,653	190,432	47,032	109,653	190,432	49,282	56,193	104,584	96,542
\$2,000 under \$2,500.....	77,377	174,084	9,094	115,938	259,936	54,080	115,938	259,936	56,278	65,815	132,755	121,797
\$2,500 under \$3,000.....	69,472	191,085	8,321	102,500	281,640	56,064	102,500	281,640	56,035	66,396	118,258	106,546
\$3,000 under \$3,500.....	63,055	205,091	6,979	98,396	319,776	51,083	98,396	319,776	49,168	60,813	105,740	92,847
\$3,500 under \$4,000.....	58,660	218,772	6,345	90,399	336,490	46,155	90,399	336,490	43,205	55,488	101,296	87,927
\$4,000 under \$4,500.....	45,728	193,957	6,549	72,857	308,750	47,193	72,857	308,750	44,979	56,182	77,193	65,497
\$4,500 under \$5,000.....	34,972	165,443	4,833	55,847	264,303	34,116	55,847	264,303	31,620	41,203	56,207	56,207
\$5,000 or more.....	79,771	502,110	13,033	127,255	825,453	112,059	127,255	825,453	100,732	130,513	233,666	202,650
Returns under \$5,000.....	3,083,145	10,438,505	291,350	4,635,666	15,677,382	1,593,674	4,635,666	15,677,382	1,414,184	1,988,902	2,547,599	1,953,562
Returns \$5,000 under \$10,000.....	4,502,049	31,648,267	475,173	7,392,355	52,170,109	3,373,004	7,392,848	52,173,446	2,283,471	4,165,160	4,553,308	2,652,087
Returns \$10,000 or more.....	1,029,647	13,709,980	147,655	2,076,148	29,529,280	1,725,117	2,076,218	29,530,081	987,529	2,010,571	2,513,563	1,473,050

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

¹Expenditure was manually computed in aggregate for each income class. These data, therefore, do not necessarily reflect the actual amounts reported by the taxpayers. (See text on page 9 for further explanation.)

²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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



State income.--The deduction for State income taxes was nearly \$2.3 billion, or 17.3 percent of the total taxes. Almost 71 percent of this deduction was shown on returns with income \$10,000 or more.

All other.--The remaining 23.3 percent of taxes deducted, \$3.0 billion, included personal property taxes, auto license fees, State capitation or poll taxes, State gasoline taxes, city income taxes, and foreign taxes paid (if not claimed as a tax credit). Any amount of taxes not specifically stated was also included in this category.

Further information on the deduction for taxes paid can be found in tables 17 and 29. Table 17 shows the number of returns with deduction for State and local sales taxes distributed by size of the deduction. Table 29 shows the frequency and amount of taxes deducted by type of tax and by States.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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

Adjusted gross income classes	Returns with deduction for taxes			Deduction for—						All other taxes (Thousand dollars)
	Number of returns	Adjusted gross income (Thousand dollars)	Amount of deduction (Thousand dollars)	Real estate taxes		State and local sales taxes		State income taxes		
				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)
Grand total.....	26,046,964	212,619,509	13,044,911	18,436,380	5,072,937	21,876,290	2,684,274	12,846,577	2,254,298	3,033,149
Taxable returns, total.....	24,123,337	206,451,393	12,417,028	17,133,514	4,732,972	20,415,593	2,585,356	12,441,259	2,203,772	2,894,686
\$600 under \$1,000.....	51,661	51,313	3,190	10,971	690	43,162	1,006	8,618	113	1,381
\$1,000 under \$1,500.....	208,557	279,119	19,945	51,705	5,799	171,510	5,432	45,377	662	8,050
\$1,500 under \$2,000.....	362,178	683,121	46,658	125,924	16,564	298,369	11,822	116,889	2,200	16,072
\$2,000 under \$2,500.....	507,560	1,192,603	79,313	187,157	26,993	429,892	20,767	168,474	4,387	27,168
\$2,500 under \$3,000.....	697,128	1,981,471	129,166	290,042	45,227	577,915	31,992	265,514	7,675	44,275
\$3,000 under \$3,500.....	858,499	2,864,603	186,730	420,724	69,349	718,792	46,061	358,357	11,462	59,862
\$3,500 under \$4,000.....	1,051,256	4,005,124	252,192	534,059	90,260	875,138	63,827	459,397	16,912	81,195
\$4,000 under \$4,500.....	1,197,700	5,146,041	322,167	656,178	114,480	1,013,017	82,969	530,653	23,093	101,625
\$4,500 under \$5,000.....	1,302,847	6,250,284	379,658	755,429	136,334	1,078,116	95,117	580,767	27,235	120,974
\$5,000 under \$6,000.....	3,110,685	17,279,496	1,061,498	2,019,157	391,530	2,640,630	267,336	1,516,111	87,699	314,932
\$6,000 under \$7,000.....	3,105,829	20,257,446	1,256,895	2,320,355	493,849	2,624,518	311,146	1,599,096	110,239	341,665
\$7,000 under \$8,000.....	2,701,275	20,276,910	1,249,976	2,279,857	510,600	2,302,868	304,617	1,454,204	119,425	315,329
\$8,000 under \$9,000.....	2,052,350	17,473,220	1,071,121	1,717,630	447,059	1,747,290	248,156	1,153,559	118,118	257,769
\$9,000 under \$10,000.....	1,553,473	14,751,082	897,028	1,318,657	371,190	1,343,604	212,798	883,578	107,038	205,982
\$10,000 under \$11,000.....	1,216,420	12,768,398	772,803	1,043,537	322,563	1,036,265	168,873	716,701	103,105	178,131
\$11,000 under \$12,000.....	879,059	10,108,096	599,398	756,082	248,682	743,826	128,022	524,268	90,156	132,480
\$12,000 under \$13,000.....	626,794	7,834,479	463,548	541,345	191,552	531,649	94,057	385,373	77,433	100,474
\$13,000 under \$14,000.....	451,271	6,099,495	359,317	390,497	150,036	383,594	71,130	278,121	64,448	73,655
\$14,000 under \$15,000.....	342,991	4,972,748	292,842	293,925	121,139	292,304	55,413	217,604	59,039	57,233
\$15,000 under \$20,000.....	856,555	14,636,500	856,082	719,062	345,219	727,291	144,210	550,586	214,232	152,344
\$20,000 under \$25,000.....	351,401	7,864,165	449,662	287,616	165,941	295,719	64,738	224,337	147,106	71,830
\$25,000 under \$50,000.....	493,945	16,599,697	938,524	397,453	301,023	417,391	109,291	312,730	396,151	132,054
\$50,000 under \$100,000.....	117,357	7,745,913	437,382	94,929	113,982	100,072	34,569	73,819	231,507	57,335
\$100,000 under \$150,000.....	15,408	1,846,775	104,948	12,317	22,754	13,112	5,958	9,892	61,349	15,001
\$150,000 under \$200,000.....	4,947	849,265	48,979	3,981	9,733	4,279	2,213	3,202	29,839	7,228
\$200,000 under \$500,000.....	5,053	1,434,404	82,679	4,004	14,318	4,334	2,752	3,307	52,811	12,834
\$500,000 under \$1,000,000.....	798	530,874	24,257	637	3,537	671	551	515	16,610	3,566
\$1,000,000 or more.....	340	668,751	31,070	284	2,569	265	533	210	23,728	4,242
Nontaxable returns, total.....	1,923,627	6,168,116	627,883	1,302,866	339,965	1,460,697	98,918	405,318	50,526	138,463
Under \$600.....	28,764	10,858	7,358	21,368	5,225	14,481	643	3,960	257	1,233
\$600 under \$1,000.....	123,331	117,012	19,642	51,961	11,091	89,709	2,669	15,252	458	5,424
\$1,000 under \$1,500.....	202,598	303,981	39,324	122,883	24,643	147,405	5,248	29,943	1,313	8,120
\$1,500 under \$2,000.....	253,184	485,436	61,560	171,947	40,177	181,913	8,107	40,900	1,548	11,728
\$2,000 under \$2,500.....	280,032	676,879	75,595	186,988	45,022	209,450	11,132	55,899	3,392	16,050
\$2,500 under \$3,000.....	234,010	694,361	69,568	164,287	41,398	182,811	11,556	46,284	2,218	14,393
\$3,000 under \$3,500.....	206,543	703,832	65,647	142,956	35,456	158,751	11,439	50,431	1,657	17,094
\$3,500 under \$4,000.....	168,928	660,192	58,360	114,180	30,701	135,985	11,157	39,343	1,761	14,739
\$4,000 under \$4,500.....	124,044	537,614	47,408	93,529	25,275	97,524	8,221	32,810	2,646	11,265
\$4,500 under \$5,000.....	96,578	477,527	39,557	74,132	19,653	76,185	7,574	31,132	2,944	9,385
\$5,000 or more.....	205,615	1,500,424	143,864	158,635	61,324	166,483	21,172	59,364	32,332	29,032
Returns under \$5,000.....	7,955,398	27,121,371	1,903,038	4,176,420	784,337	6,500,125	436,739	2,880,000	111,933	570,033
Returns \$5,000 under \$10,000.....	12,716,548	91,229,771	5,631,392	9,704,826	2,261,498	10,815,914	1,362,822	6,659,147	547,973	1,459,054
Returns \$10,000 or more.....	5,375,018	94,268,367	5,510,481	4,555,134	2,027,102	4,560,251	884,713	3,307,430	1,594,392	1,004,062

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
NOTE: Detail may not add to total because of rounding.

Table J.—NUMBER OF EXEMPTIONS BY TYPE

Type of exemption	Number of returns	Number of exemptions
Total.....	62,712,386	179,844,914
Taxpayer's exemptions, total.....	62,712,386	108,080,146
Taxpayer and spouse.....	62,712,386	100,811,774
Age 65 or over.....	5,559,478	7,158,213
Blindness.....	106,400	110,159
Sons and daughters.....	28,349,861	66,513,052
Other dependents.....	4,161,558	5,251,716

TAXPAYERS CLAIMED 66.5 MILLION EXEMPTIONS FOR CHILDREN

Table J shows that a total of 179.8 million exemptions were reported on the 62.7 million returns for 1962. The total exemptions included 100.8 million for the taxpayers, 66.5 million for the taxpayer's sons and daughters, 5.3 million for other dependents of the taxpayers, 7.2 million for taxpayers who were age 65 or over, and 110,000 for taxpayers who were blind.

Exemptions for taxpayer and spouse (which can be equated to the number of taxpayers) increased by 1.4 million over 1961. Exemptions for all dependents in-

creased by 583,000, and exemptions for age and blindness increased by 352,000 over 1961.

Detailed data on exemptions can be found in table 18. Included in that table are distributions of returns by (1) number of taxpayer's sons and daughters, and (2) number of other dependents.

TAXPAYERS AGE 65 OR OVER REPORTED 53.7 PERCENT OF RENTAL INCOME

Table K shows that a significant proportion of many sources of income was accounted for on returns with at least one taxpayer age 65 or over. These returns numbered about 5.6 million, 9 percent of the total returns for 1962. Although this particular group of returns had only 8 percent of the total adjusted gross income for all returns, they showed more than 40 percent of the income from pensions and annuities, dividends, interest, rents, and royalties shown on all returns.

Almost 7.2 million exemptions for taxpayers age 65 or over were reported on 5.6 million returns. Exemptions for two taxpayers age 65 or over were reported on nearly 1.6 million joint returns of husbands and wives and

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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

[Taxable and nontaxable returns]

Sources of income	All returns		Returns with at least one taxpayer age 65 or over		
	Amount (Thousand dollars)	Percent of adjusted gross income	Amount (Thousand dollars)	Percent of—	
				Adjusted gross income	Income for all returns (Col. 1)
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income less deficit.....	348,701,466	100.0	27,881,015	100.0	8.0
Salaries and wages (net).....	283,372,515	81.3	10,773,031	38.6	3.8
Business, farm, and profession net profit and net loss.....	23,925,356	6.9	1,960,005	7.0	8.2
Partnership net profit and net loss	9,344,317	2.7	1,025,159	3.7	11.0
Sales of capital assets, net gain and net loss.....	5,771,028	1.7	1,936,749	6.9	33.6
Dividends (after exclusions).....	10,639,818	3.0	4,970,854	17.8	46.7
Interest received.....	7,155,412	2.0	2,948,111	10.6	41.2
Rents net income and net loss.....	2,870,405	0.8	1,542,508	5.5	53.7
Royalties net income and net loss	509,323	0.1	208,094	0.8	40.9
Pensions and annuities.....	2,322,493	0.7	1,805,808	6.5	77.8
All other sources, income and loss	2,789,107	0.8	710,488	2.6	25.5

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

43,000 separate returns of husbands and wives (derived from table 25).

Tables 22-25 present the detailed data for returns with at least one taxpayer age 65 or over. Table 22 shows sources of income and tax items for all returns with an age exemption. Table 23 shows income and tax items for returns with standard deduction. Table 24 shows income, deductions, and tax items for returns with itemized deductions. Table 25 shows total exemptions and exemptions for dependents by marital status of taxpayer.

IMPACT OF NEW INVESTMENT CREDIT MEASURED

For the first year that a tax credit was allowed for qualified investment in new or used property, individual income taxpayers reported almost \$223 million of credit on over 1.4 million returns. This new credit against tax

Table L.—NUMBER OF RETURNS WITH INVESTMENT CREDIT BY SIZE OF CREDIT AND ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with investment credit	Amount of credit (Thousand dollars)	Size of investment credit											
			Under \$250		\$250 under \$500		\$500 under \$1,000		\$1,000 under \$5,000		\$5,000 under \$25,000		\$25,000 or more	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total.....	1,449,593	222,834	1,225,807	84,721	135,429	47,131	52,217	41,736	25,345	42,582	782	6,187	13	477
Taxable returns, total.....	1,321,982	195,245	1,128,713	76,301	117,834	41,124	52,994	35,399	21,750	36,632	678	5,312	13	477
Under \$5,000.....	303,301	22,835	288,028	17,781	14,273	4,499	1,000	555	-	-	-	-	-	-
\$5,000 under \$10,000.....	479,604	53,188	413,055	29,046	48,215	16,926	16,741	10,493	(1)	(1)	-	-	-	-
\$10,000 under \$50,000.....	497,999	96,611	399,062	27,294	50,413	17,943	31,565	21,738	16,701	27,880	258	1,756	-	-
\$50,000 under \$100,000.....	32,629	11,315	23,722	1,799	3,731	1,314	2,681	1,899	2,259	4,455	236	1,848	-	-
\$100,000 under \$150,000.....	4,650	2,660	2,884	223	652	239	513	364	534	1,150	64	591	3	93
\$150,000 or more.....	3,799	3,636	1,962	158	550	203	494	350	663	1,424	120	1,117	10	384
Nontaxable returns, total.....	127,611	27,589	97,094	8,420	17,595	6,007	9,223	6,337	3,595	5,950	104	875	-	-
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$5,000.....	97,887	11,266	85,795	7,072	10,692	3,413	1,400	781	-	-	-	-	-	-
\$5,000 or more.....	29,724	15,323	11,299	1,348	6,903	2,594	7,823	5,556	3,595	5,950	104	875	-	-

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

*Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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

(explained on page 28) was roughly 7 percent of the qualified investment. A conservative estimate of the amount of qualified investment needed to produce \$223 million of credit would be \$3 billion.

Table L shows returns with the investment credit classified by the size of the credit. Almost 85 percent of the returns had a credit less than \$250, and they accounted for only 38 percent of the total amount reported. A credit of \$1,000 or more was reported on 26,000 returns, indicating qualified investment of roughly \$14,000 or more per return.

HALF OF TAX GENERATED AT LOWEST RATE

This is the second consecutive year for which individual income tax statistics are shown classified by tax rates. Table 20 features a distribution of returns and taxable income cross classified by marginal tax rates and adjusted gross income classes. Table 21 shows the amount of tax base taxed at each rate and the tax produced as a result of the application of the rates.

Table M.—INDIVIDUAL INCOME TAX BASE AND TAX BY TYPE OF TAX COMPUTATION

[Taxable and nontaxable returns]

Type of tax computation	Number of returns	Total tax base	Tax base taxed at—		Total tax before credits	Tax resulting from—	
			Normal tax and surtax rates	Capital gains rate		Normal tax and surtax rates	Capital gains rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Million dollars)							
Returns with any tax base, total.....	50,557,080	195,333	193,176	2,157	45,692	44,613	1,078
With normal tax and surtax only.....	50,468,296	188,685	188,685	-	42,505	42,505	-
With alternative tax computation.....	89,484	6,648	4,491	2,157	3,186	2,108	1,078

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

The 1962 tax base for individuals totaled \$195.3 billion, as shown in table M. The individual income tax base was taxable income for all but a few returns. Those few returns are identified in table 21 as "alternative tax computation returns with capital gains tax only," and are illustrated in example 3 on page 30.

The individual income tax (before credits) was \$45.7 billion for 1962. The tax on individual income was an

amount generated by applying to the tax base either (1) the normal tax and surtax rates (shown in the tax computation schedules reproduced at the end of this report) which ranged from 20 percent to 91 percent, or (2) the capital gains tax rate, or (3) a combination of both.

Returns of taxpayers in category (1) above numbered about 50.5 million and the tax reported was \$42.5 billion. Returns of taxpayers in categories (2) and (3) numbered only slightly more than 89,000, but showed \$3.2 billion of tax, about \$1.1 billion of which resulted from the capital gains rate.

Table 21 shows that tax base of \$117.5 billion (60.1 percent of the total) was taxed at the 20 percent rate, a rate applicable to (1) the initial \$4,000 of tax base on joint returns and returns of surviving spouse, and (2) the initial \$2,000 of tax base on all other returns. The tax generated at the 20 percent rate amounted to \$23.5 billion, 51.4 percent of the total tax before credits.

An explanation of the special classification and terms used in tables M, 20, and 21, can be found on page 29.

JOINT RETURNS NUMBERED ALMOST 60 PERCENT OF TOTAL FILED

Tables N and O summarize the number of returns, adjusted gross income, taxable income, and deductions for 1962 by marital status of the taxpayer.

Joint returns of husbands and wives increased by 424,000 over 1961 to 37.1 million for 1962. Joint returns represented 59.1 percent of all returns, and showed 77.8 percent of total adjusted gross income and 76.7 percent of total taxable income. Returns of single persons increased by more than 856,000 over 1961 to 20.0 million. These particular returns represented 31.9 percent of total returns, and showed 16.1 percent and 17.9 percent of the totals of adjusted gross income and taxable income, respectively.

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

Marital status of taxpayer	Returns		Adjusted gross income less deficit (Thousand dollars)	Taxable income (Thousand dollars)
	Number	Percent of total		
	(1)	(2)	(3)	(4)
Total.....	62,712,386	100.0	348,701,466	195,320,479
Joint returns of husbands and wives.....	37,087,448	59.1	271,431,648	149,778,108
Separate returns of husbands and wives..	3,674,965	5.9	11,903,597	5,420,087
Returns of heads of household.....	1,618,704	2.6	8,175,354	4,625,099
Returns of surviving spouse.....	321,128	0.5	1,148,019	495,077
Returns of single persons not head of household or surviving spouse.....	20,010,141	31.9	56,042,848	35,002,108

Separate returns of husbands and wives, returns of heads of household, and returns of surviving spouse comprised only 9.0 percent of all returns, and accounted for only 6.1 percent and 5.4 percent of total adjusted gross income and total taxable income, respectively.

The proportion of taxpayers itemizing deductions varied significantly according to marital status, as shown in table O. While 55 percent of the joint returns showed deductions itemized, less than 20 percent of the returns of single persons did. Over 60 percent of returns of heads of household and 55 percent of returns of surviving spouse showed deductions itemized; however, deductions were shown on only 23 percent of the separate returns of husbands and wives.

SOURCES OF DATA

Individual income tax data were estimated from a sample of unaudited tax returns, Forms 1040 and 1040A, filed by citizens and residents during the calendar year 1963 in the district offices of the Internal Revenue Service, and with the Director of International Operations in the National Office. The sample was designed to repre-

Table O.—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS: AMOUNT OF DEDUCTION BY MARITAL STATUS OF TAXPAYER

Marital status of taxpayer	All returns	Returns with no adjusted gross income	Returns with standard deductions		Returns with itemized deductions		Contributions	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total.....	62,712,386	421,791	35,839,490	13,142,494	26,451,105	41,660,909	25,144,355	7,516,088
Joint returns of husbands and wives.....	37,087,448	264,049	16,350,445	8,395,614	20,472,956	34,960,338	19,642,346	6,114,165
Separate returns of husbands and wives.....	3,674,965	23,574	2,806,988	713,672	844,403	1,008,666	769,100	201,707
Returns of heads of household.....	1,618,704	9,844	634,740	269,469	974,120	1,188,398	927,189	203,880
Returns of surviving spouse.....	321,128	4,916	138,264	36,776	177,950	193,755	163,182	33,465
Returns of single persons not head of household or surviving spouse.....	20,010,141	119,408	15,909,053	3,726,963	3,981,679	4,309,765	3,642,537	962,863

Marital status of taxpayer	Interest		Taxes		Medical and dental expense		Other deductions (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total.....	20,593,687	10,274,461	26,046,964	13,044,911	16,090,093	6,078,699	4,746,750
Joint returns of husbands and wives.....	17,271,836	9,318,756	20,299,934	11,249,493	12,360,269	4,595,447	3,680,539
Separate returns of husbands and wives.....	585,246	213,193	813,746	269,081	509,598	160,918	163,725
Returns of heads of household.....	669,411	212,661	958,690	336,421	646,253	250,143	185,270
Returns of surviving spouse.....	116,740	36,230	173,856	59,402	127,157	41,722	22,931
Returns of single persons not head of household or surviving spouse.....	1,950,453	493,622	3,800,738	1,130,515	2,446,815	1,030,465	692,213

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
NOTE: Detail may not add to total because of rounding.

sent all returns for the income year 1962 regardless of when filed. Most of the returns were filed by taxpayers with calendar-year accounting periods, but a small number did have noncalendar-year accounting periods. Tentative returns were excluded from the sample. Returns with no information regarding income and tax were included in the sample for purposes of obtaining a count of returns filed, but were excluded from the tables. Amended returns were included in the sample only if the original could be located and excluded.

An individual income tax return was required of (1) every citizen, resident alien, and bona fide resident of Puerto Rico under 65 years of age (including minors) who had \$600 or more of gross income for the year, (2) every citizen or resident 65 years or over who had \$1,200 or more gross income for the year, and (3) every person regardless of age or gross income who had self-employment income of \$400 or more during the tax year. Gross income, for purposes of filing, included income earned from sources outside the United States, even though the income was exempt from tax. However, in the case of individuals who were residents of Puerto Rico, gross income, for purposes of filing, did not include income derived from sources within Puerto Rico except amounts received for services performed as an employee of the United States.

Individuals who had tax withheld from wages, but whose income was less than that required for filing, usually filed to obtain a refund of tax withheld, although they were not otherwise required to file.

Taxpayers had a choice of two return forms for reporting their income for 1961. Form 1040A, the card-form, was available to individuals who had less than \$10,000 adjusted gross income consisting of wages reported on withholding statements (Form W-2) and not more than \$200 of dividends, interest, and wages not subject to income tax withholding.

The simplified Form 1040, introduced for 1961, was continued for 1962 with some revisions. The Form 1040 was a two-page form with attached schedules. If an individual's income was entirely from salaries and wages he needed only to file the principal two-page form. If, in addition to salaries and wages, an individual had only interest income, he could also file the two-page form with an attachment listing the sources of his interest income. Individuals who had income from sources other than salaries and wages and interest were required to report that income on supplementary schedules.

The principal change in the Form 1040 for 1962 (over that for 1961) was that taxpayers were required to report all dividends and interest separately; whereas for 1961, those individuals whose income was solely from salaries and wages and not more than \$200 of dividends and interest were not required to state separately their amounts of dividends and interest.

Table P presents a comparison of the number of returns for the current year with those for 1961 by form of return filed, size of adjusted gross income, and type of deduction reported. Forms 1040 for 1962 numbered 44.5 million, an increase of 2.1 million returns over 1961. Forms 1040A, which decreased for the first time since 1955, numbered 18.2 million, a drop of 934,000 returns from 1961.

Table P.—NUMBER OF RETURNS BY FORM OF RETURN: 1962 AND 1961
(Taxable and nontaxable returns)

Form of return, type of deduction, and income group	1962	1961	Increase or decrease (-), 1962 over 1961
	(1)	(2)	(3)
Grand total.....	62,712,386	61,499,420	1,212,966
With standard deduction.....	35,839,490	35,805,797	33,733
With itemized deduction.....	26,451,105	25,261,832	1,189,273
With no adjusted gross income.....	421,791	431,831	-10,040
Standard deduction returns on which tax table was used (included above) ²	25,430,347	25,864,744	-434,397
Form 1040A			
Total.....	18,200,287	19,134,674	-934,387
With standard deduction, total.....	18,200,287	19,133,362	-933,075
Adjusted gross income under \$5,000.....	14,988,791	15,704,264	-715,473
Adjusted gross income \$5,000 or more.....	3,211,496	3,429,098	-217,602
With no adjusted gross income.....	-	(2)	(2)
Form 1040			
Total.....	44,512,099	42,364,746	2,147,353
Adjusted gross income under \$5,000.....	19,131,668	19,001,152	130,516
Adjusted gross income \$5,000 under \$10,000.....	18,304,402	17,357,014	947,388
Adjusted gross income \$10,000 or more.....	7,076,029	6,006,580	1,069,449
With standard deduction, total.....	17,639,203	16,672,395	966,808
Adjusted gross income under \$5,000.....	10,441,556	10,160,480	281,076
Adjusted gross income \$5,000 under \$10,000.....	5,514,888	5,006,611	508,277
Adjusted gross income \$10,000 or more.....	1,682,759	1,505,304	177,455
With itemized deductions, total.....	26,451,105	25,261,832	1,189,273
Adjusted gross income under \$5,000.....	8,268,321	8,410,153	-141,832
Adjusted gross income \$5,000 under \$10,000.....	12,789,514	12,350,403	439,111
Adjusted gross income \$10,000 or more.....	5,393,270	4,501,276	891,994
With no adjusted gross income.....	421,791	430,519	-8,728

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

¹Taxpayers with adjusted gross income under \$5,000 may obtain the standard deduction only by using the tax table.

²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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

The standard deductions was elected on 35.8 million returns, Forms 1040 and 1040A. Although this was a slight increase of 34,000 returns over 1961, the proportion of standard deduction returns to all returns continued to decline, dropping to 57.1 percent for 1962.

Individuals who had income under \$5,000 and desired the standard deduction were required to use the optional tax table to obtain the deduction and compute their tax. There were 25.4 million returns of taxpayers using the optional tax table for 1962, 434,000 less than for 1961.

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

The data presented for individual income tax returns for 1962 were based on a stratified systematic sample, selected before audit, of all Forms 1040 and 1040A filed during 1963. The total sample consisted of 484,952 returns, about 0.77 percent of the total number filed for the year.

Sample selection.--Returns were grouped by type of return, presence or absence of business income, size class of adjusted gross income, taxpayer status, and by the 62 district offices and the Office of International Operations in Washington, D. C. The sample design was adapted to fit regular return sorting and grouping procedures employed by district offices to facilitate the processing of returns for revenue collection and audit purposes.

For sample purposes, the groups were combined in sample strata, primarily on the basis of adjusted gross income which correlates well with the principal income and tax characteristics being estimated.

Within each of the groups, returns were assigned consecutive account numbers and the sample was selected systematically by withdrawing from the various groups all returns with designated account numbers. For example, Form 1040A returns were selected according to the prescribed rate of 2 in 1,000 by drawing returns having account numbers ending in 111 and 777.

Table Q 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 total number of returns in each sampling stratum by the number of sample returns received from that stratum. For instance, the "weighting factor" of 494.99 for Form 1040A returns was obtained by dividing the number of returns in the sample, 36,791, into the total number of returns filed, 18,211,034. 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 and 1040A returns filed during the calendar year 1963.

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 Q, will disclose slight differences. These differences occur for the following reasons: (1) an estimated 63,528 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.

Table Q.--NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED, NUMBER IN SAMPLE, AND THE PRESCRIBED SAMPLING RATE BY SAMPLING STRATUM, 1962
[Taxable and nontaxable returns]

Sampling stratum	Number of returns filed	Number of returns in sample	Prescribed sampling rate
	(1)	(2)	(3)
Total all returns.....	62,775,187	484,952	-
Form 1040A.....	18,211,034	36,791	2/1000
Forms 1040, adjusted gross income--			
Under \$10,000:			
Nonbusiness.....	28,830,099	58,459	2/1000
Schedules C and F.....	8,446,088	84,414	1/100
\$10,000 under \$50,000, nonbusiness.....	5,131,384	153,314	3/100
\$10,000 under \$30,000, Schedules C and F.....	1,466,714	43,886	3/100
\$50,000 under \$100,000, nonbusiness.....	62,640	17,323	3/10
\$30,000 under \$100,000, Schedules C and F.....	210,053	59,682	3/10
\$100,000 and over:			
Nonbusiness.....	14,102	14,102	1/1
Schedules C and F.....	13,591	13,591	1/1
Prior year delinquent:			
Adjusted gross income under \$50,000.....	389,348	3,256	1/100
Adjusted gross income \$50,000 and over.....	134	134	1/1

One set of "weighting factors" was used for national tabulations, and one set for State tabulations. Reports received from each district 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 district 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 resulted in 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 \$100,000 or more are for the most part 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 \$100,000 are subject to sampling variability. Table R shows the estimates and their relative sampling variabilities for some of the items presented in table 4 on page 38. The relative sampling variability is the sampling variability expressed as a percent of the estimate. The sampling variability at the two standard deviation level when added to and subtracted from the estimate provides the computed upper and lower limits within which 19 out of 20 estimates derived from similarly selected samples would be expected to fall.

"Upper limit" relative sampling variability estimates based on a special formula are shown in table S for frequency estimates in general. Table S provides, for any specific frequency estimate, a percent that is somewhat higher than that which would have been yielded by the standard formula. 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 14 percent. As another example, if data from returns showing adjusted gross income of \$10,000 under \$50,000 reveal 100,000 returns having a certain characteristic, then the relative sampling variability of this estimate will be less than 4 percent.

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

Response and other nonsampling errors.--In processing returns for collection purposes in the district offices and, later, in processing the sample of such returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and other errors introduced in data processing operations. Over 90 percent of all individual returns filed during 1963 were mathematically verified before they were made available for sample selection. Any corrections resulting from mathematical verification of the taxpayer's entries are reflected in the data tabulated.

In transcribing and tabulating the information from the sampled returns, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules but not on appropriate return lines, 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 classification were maintained.

Table R.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS AND AMOUNTS OF SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns		Adjusted gross income		Salaries and wages (net)		Business, farm, or profession				Sales of capital assets				Sales of property other than capital assets			
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Net profit		Net loss		Net gain		Net loss		Net gain		Net loss	
							Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Grand total.....	52,712,386	0.02	348,701,466	0.23	283,372,515	0.30	26,851,131	0.64	2,925,775	4.00	6,821,421	1.70	1,050,393	2.78	68,826	14.74	285,266	12.44
Taxable returns, total.....	50,092,363	0.24	330,646,415	0.27	270,266,144	0.33	24,017,302	0.72	1,330,599	4.28	6,114,690	1.41	895,590	2.75	57,239	16.83	152,193	12.05
\$600 under \$1,000.....	1,436,260	3.54	1,199,623	3.56	1,104,290	3.77	39,618	8.86	3,220	45.00	4,220	40.00	1,987	77.16	(2)	(2)	(2)	(2)
\$1,000 under \$1,500.....	2,264,571	2.78	2,826,311	2.79	2,543,283	2.99	108,926	6.76	10,335	28.03	14,409	28.74	6,189	47.16	(2)	(2)	(2)	(2)
\$1,500 under \$2,000.....	2,025,367	2.91	3,531,718	2.92	3,058,647	3.22	208,145	5.54	22,151	21.23	24,988	19.65	11,027	33.89	(2)	(2)	(2)	(2)
\$2,000 under \$2,500.....	2,288,180	2.71	5,153,458	2.72	4,464,009	3.01	337,909	4.88	31,400	15.98	35,553	21.04	10,374	33.01	(2)	(2)	(2)	(2)
\$2,500 under \$3,000.....	2,486,921	2.59	6,857,125	2.59	5,926,207	2.88	460,708	4.50	38,360	17.83	51,340	18.77	15,192	27.94	(2)	(2)	(2)	(2)
\$3,000 under \$3,500.....	2,713,762	2.47	8,832,135	2.47	7,674,715	2.74	596,360	4.35	51,758	15.72	72,287	10.41	18,548	25.38	2,773	63.02	1,666	55.01
\$3,500 under \$4,000.....	2,793,987	2.43	10,481,858	2.43	9,085,521	2.69	692,329	4.33	64,139	12.11	83,509	17.20	24,902	23.86	883	76.85	3,345	55.50
\$4,000 under \$4,500.....	2,899,090	2.38	12,320,320	2.38	10,844,057	2.61	753,785	4.35	68,306	13.73	82,265	16.70	23,832	22.61	(2)	(2)	(2)	(2)
\$4,500 under \$5,000.....	2,931,861	2.36	13,929,136	2.36	12,327,572	2.58	854,074	4.29	66,648	13.81	80,694	18.58	28,707	20.10	(2)	(2)	3,093	68.74
\$5,000 under \$6,000.....	5,945,050	1.61	32,683,780	1.61	29,553,665	1.74	1,623,467	3.32	116,205	9.01	187,964	12.92	58,456	14.95	3,591	57.14	15,327	58.32
\$6,000 under \$7,000.....	5,306,507	1.71	31,393,470	1.72	31,393,470	1.83	1,525,785	3.73	105,895	10.41	184,678	13.36	62,964	14.14	(2)	(2)	7,511	37.88
\$7,000 under \$8,000.....	4,303,518	1.92	32,165,659	1.92	29,329,333	2.05	1,425,013	4.12	81,502	12.81	162,979	13.92	62,254	14.74	2,473	07.27	11,981	69.24
\$8,000 under \$9,000.....	3,233,674	2.24	27,420,222	2.24	24,825,308	2.39	1,200,067	4.73	70,985	17.91	184,319	15.35	50,383	15.40	4,429	67.76	5,821	62.61
\$9,000 under \$10,000.....	2,398,655	2.62	22,721,630	2.62	20,339,215	2.82	1,113,400	5.26	48,176	18.15	167,929	15.66	54,165	15.85	(2)	(2)	6,681	66.49
\$10,000 under \$11,000.....	1,795,423	0.97	18,797,894	0.97	16,649,482	1.05	981,771	3.27	36,222	12.81	163,913	5.96	49,427	6.35	4,123	37.87	4,260	37.14
\$11,000 under \$12,000.....	1,245,499	1.16	14,283,702	1.16	12,380,714	1.26	852,774	3.74	27,353	15.10	150,172	6.62	42,171	5.66	(2)	(2)	4,142	36.02
\$12,000 under \$13,000.....	855,857	1.34	10,670,310	1.34	8,959,235	1.47	741,841	4.33	27,868	19.92	139,381	7.17	35,653	7.28	2,335	48.46	4,288	33.70
\$13,000 under \$14,000.....	593,177	1.62	7,989,760	1.62	6,444,760	1.82	679,144	4.64	21,039	38.61	119,144	8.05	31,539	6.84	2,510	51.37	3,975	39.03
\$14,000 under \$15,000.....	440,499	1.99	6,373,766	1.99	4,918,354	2.31	623,926	5.02	16,502	20.12	110,342	8.26	27,959	7.25	949	71.55	2,000	47.13
\$15,000 under \$20,000.....	1,045,363	1.18	17,777,463	1.18	12,145,350	1.46	2,402,031	2.70	56,886	13.45	461,295	4.72	95,217	4.00	4,777	36.83	12,825	27.38
\$20,000 under \$25,000.....	404,847	1.92	8,995,421	1.93	4,680,082	2.64	1,716,468	3.74	57,205	29.86	321,680	7.96	54,491	5.57	505	58.23	8,146	34.76
\$25,000 under \$30,000.....	536,118	1.49	17,879,811	1.48	7,639,179	2.48	3,705,022	2.06	134,414	31.21	901,398	4.19	98,649	3.39	6,903	39.43	24,926	29.69
\$30,000 under \$40,000.....	121,250	0.83	7,963,599	0.86	2,833,248	1.49	1,133,139	2.28	76,931	8.23	736,562	2.60	27,065	2.11	3,034	24.51	13,154	12.83
\$40,000 under \$50,000.....	15,712	0.50	1,875,601	0.49	902,136	0.70	129,865	1.77	30,213	1.37	336,353	0.85	2,914	0.96	419	1.65	3,346	0.25
\$50,000 under \$60,000.....	5,019	(3)	859,055	(3)	187,850	(3)	31,059	(3)	16,612	(3)	206,288	(3)	796	(3)	80	(3)	1,805	(3)
\$60,000 under \$70,000.....	5,110	(3)	1,447,070	(3)	209,295	(3)	29,959	(3)	27,268	(3)	489,546	(3)	637	(3)	470	(3)	2,657	(3)
\$70,000 under \$80,000.....	804	(3)	428,066	(3)	20,200	(3)	2,225	(3)	10,200	(3)	27,115	(3)	10	(3)	10	(3)	470	(3)
\$80,000 or more.....	342	(3)	670,146	(3)	13,789	(3)	7,292	(3)	10,581	(3)	367,331	(3)	28	(3)	168	(3)	500	(3)
Nontaxable returns, total.....	12,620,023	0.98	18,055,051	1.59	13,106,371	1.86	2,833,829	1.92	1,595,176	6.44	706,731	11.03	154,803	10.24	11,587	27.98	133,073	22.83
No adjusted gross income.....	421,791	3.06	51,159,520	3.02	229,642	15.99	39,329	28.65	1,030,035	8.98	206,526	34.40	40,371	27.03	2,323	68.59	92,026	30.30
Under \$600.....	4,002,049	1.99	1,304,371	2.25	1,145,176	2.62	123,011	7.71	91,111	13.46	33,874	20.91	18,766	25.81	506	63.88	7,929	63.89
\$600 under \$1,000.....	1,565,252	3.13	1,197,000	3.14	782,592	4.38	202,665	4.42	50,883	16.43	34,707	15.98	14,476	30.92	(2)	(2)	(2)	(2)
\$1,000 under \$1,500.....	1,689,176	2.96	2,078,686	2.98	1,258,914	4.20	341,806	3.61	77,003	14.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$1,500 under \$2,000.....	1,287,899	3.41	2,257,220	3.42	1,323,724	4.82	354,693	4.30	57,284	24.72	64,061	23.86	14,194	32.57	1,496	70.99	(2)	(2)
\$2,000 under \$2,500.....	1,004,558	3.87	2,262,424	3.89	1,339,727	5.82	342,877	4.86	48,071	19.45	64,270	16.46	9,459	31.21	1,441	66.06	2,345	74.40
\$2,500 under \$3,000.....	779,249	4.40	2,123,110	4.41	1,384,846	5.82	310,399	5.62	35,976	19.60	41,253	21.85	7,466	36.54	(2)	(2)	4,158	63.80
\$3,000 under \$3,500.....	635,490	4.87	2,055,531	4.88	1,465,482	6.24	297,528	6.44	32,040	21.00	43,264	23.29	13,455	31.54	(2)	(2)	3,719	70.19
\$3,500 under \$4,000.....	445,153	5.82	1,664,928	5.82	1,215,027	7.28	230,999	7.65	27,670	24.57	29,129	23.84	7,119	33.21	(2)	(2)	1,830	72.43
\$4,000 under \$4,500.....	260,466	7.57	1,105,110	7.59	813,873	9.60	164,919	9.57	13,030	27.49	16,773	28.47	3,145	43.62	(2)	(2)	(2)	(2)
\$4,500 under \$5,000.....	189,437	8.86	894,320	8.86	661,072	11.06	122,229	11.68	25,795	57.70	16,730	41.74	4,175	55.99	(2)	(2)	(2)	(2)
\$5,000 or more.....	339,503	6.52	2,271,877	5.93	1,486,296	8.12	303,374	9.69	80,278	30.71	103,033	15.87	12,206	28.21	(2)	(2)	(2)	(2)
Returns under \$5,000.....	34,120,459	0.42	180,914,858	0.63	68,644,376	0.72	6,582,309	1.12	1,871,294	5.42	1,052,971	7.82	283,355	7.16	23,946	30.00	142,381	21.23
Returns \$5,000 under \$10,000.....	21,511,938	0.66	151,332,258	0.68	136,835,921	0.74	7,192,134	1.71	454,371	5.70	932,360	6.20	297,997	6.56	15,251	32.33	48,954	28.47
Returns \$10,000 or more.....	7,079,989	0.28	116,454,350	0.29	77,892,218	0.39	13,076,688	0.89	600,110	8.81	4,836,090	1.21	469,041	1.70	29,629	17.57	93,931	13.09

Footnotes at end of table.

Table R.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS AND AMOUNTS OF SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends (after exclusions)		Interest received		Pensions and annuities				Rents				Royalties			
	Amount	Relative sampling variability	Amount	Relative sampling variability	Life expectancy method		3-year method		Net income		Net loss		Net income		Net loss	
					Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability
	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	
Grand total.....	10,639,818	1.34	7,155,412	1.44	1,349,567	5.09	972,926	6.61	3,933,475	2.45	1,063,070	5.79	584,339	5.52	75,016	39.34
Taxable returns, total.....	9,919,785	1.35	6,027,036	1.50	904,046	6.44	658,809	8.29	3,109,162	2.54	790,181	3.62	511,045	5.67	53,917	12.58
\$600 under \$1,000.....	11,745	31.36	18,457	24.64	(²)	(²)	(²)	(²)	6,591	38.24	1,197	73.04	(²)	(²)	(²)	(²)
\$1,000 under \$1,500.....	34,325	23.23	58,862	15.03	6,854	52.42	(²)	(²)	24,123	24.52	2,587	59.12	(²)	(²)	(²)	(²)
\$1,500 under \$2,000.....	45,139	20.38	99,176	13.17	19,764	35.89	6,916	55.88	42,629	19.63	7,557	45.17	3,695	61.02	(²)	(²)
\$2,000 under \$2,500.....	53,326	20.89	120,363	12.59	29,684	30.64	18,683	40.62	53,199	19.13	11,079	41.65	3,923	64.01	(²)	(²)
\$2,500 under \$3,000.....	81,505	19.00	152,963	12.45	37,873	28.33	27,710	34.80	64,863	18.08	13,077	27.37	7,528	48.55	(²)	(²)
\$3,000 under \$3,500.....	87,573	18.89	177,316	11.48	56,329	25.55	29,751	36.92	81,698	17.52	25,046	28.16	6,796	65.75	(²)	(²)
\$3,500 under \$4,000.....	131,620	17.05	201,879	11.20	50,281	28.77	49,235	31.24	112,967	16.34	22,734	20.63	5,194	47.28	(²)	(²)
\$4,000 under \$4,500.....	123,281	17.88	196,972	11.14	45,008	30.32	48,300	33.22	109,244	17.46	27,683	22.06	9,873	44.65	(²)	(²)
\$4,500 under \$5,000.....	117,680	18.47	193,839	10.27	57,356	27.81	37,424	35.54	108,002	18.45	28,965	20.65	10,540	54.36	(²)	(²)
\$5,000 under \$6,000.....	261,914	13.22	413,931	7.63	97,002	22.92	71,334	28.38	222,452	13.22	69,858	13.57	15,333	41.65	(²)	(²)
\$6,000 under \$7,000.....	285,944	14.84	400,576	7.35	72,306	27.13	58,554	30.45	196,246	12.77	70,303	14.13	14,352	33.03	(²)	(²)
\$7,000 under \$8,000.....	258,800	14.61	363,507	8.15	74,370	28.40	57,479	34.30	191,807	13.21	68,183	15.70	19,790	46.70	(²)	(²)
\$8,000 under \$9,000.....	247,003	15.18	342,065	9.02	50,692	35.66	43,910	44.94	165,715	15.62	55,369	16.49	25,572	45.90	(²)	(²)
\$9,000 under \$10,000.....	267,855	16.06	301,272	9.35	44,843	42.46	38,442	50.06	135,881	18.71	49,218	18.72	19,453	54.89	(²)	(²)
\$10,000 under \$11,000.....	250,569	5.02	268,951	3.15	28,863	12.34	23,854	15.16	136,610	6.46	44,784	8.18	15,620	23.41	1,077	73.19
\$11,000 under \$12,000.....	231,398	5.46	229,655	3.66	23,961	14.03	17,524	18.88	106,423	7.19	33,364	10.94	13,466	22.51	529	70.90
\$12,000 under \$13,000.....	222,958	5.87	195,482	4.35	20,822	16.13	14,719	19.95	104,737	8.03	24,327	11.41	14,457	26.94	599	70.99
\$13,000 under \$14,000.....	228,639	6.62	166,254	4.63	17,115	18.96	9,992	24.74	80,524	8.97	20,067	13.22	12,477	31.48	234	64.93
\$14,000 under \$15,000.....	208,089	6.47	152,465	5.34	14,468	18.58	8,987	26.15	78,634	9.68	16,989	14.85	10,508	29.19	(²)	(²)
\$15,000 under \$20,000.....	816,715	3.86	498,854	3.24	40,662	13.83	31,535	20.48	272,352	5.68	54,372	10.32	51,171	16.31	5,257	59.45
\$20,000 under \$25,000.....	658,653	5.35	309,245	4.44	30,446	16.78	20,216	32.29	165,042	7.79	26,483	12.50	26,576	25.34	1,658	55.96
\$25,000 under \$50,000.....	1,923,542	3.54	688,267	3.68	50,794	24.83	25,262	20.35	417,433	5.24	64,829	12.51	90,382	12.16	11,321	30.98
\$50,000 under \$100,000.....	1,484,041	1.79	305,327	2.44	21,669	8.17	11,637	12.62	165,192	4.27	26,497	8.56	59,004	10.23	7,317	29.18
\$100,000 under \$150,000.....	538,813	0.72	70,191	0.84	6,295	3.48	2,781	1.13	33,726	1.56	9,132	2.51	19,532	3.93	3,468	1.96
\$150,000 under \$200,000.....	298,783	(³)	30,671	(³)	2,312	(³)	1,435	(³)	15,765	(³)	4,636	(³)	12,738	(³)	5,284	(³)
\$200,000 under \$500,000.....	571,577	(³)	47,108	(³)	2,630	(³)	1,488	(³)	13,528	(³)	8,223	(³)	22,730	(³)	4,371	(³)
\$500,000 under \$1,000,000.....	201,352	(³)	13,898	(³)	344	(³)	110	(³)	2,647	(³)	2,056	(³)	11,319	(³)	2,450	(³)
\$1,000,000 or more.....	276,946	(³)	9,490	(³)	294	(³)	280	(³)	1,132	(³)	1,566	(³)	6,528	(³)	2,257	(³)
Nontaxable returns, total.....	720,033	6.70	1,128,376	4.61	445,521	8.29	314,117	10.88	824,313	6.73	272,889	19.99	73,294	19.27	(²)	(²)
No adjusted gross income.....	33,104	32.13	71,197	29.18	2,788	75.35	(²)	(²)	67,465	55.40	125,172	40.80	16,039	54.24	(²)	(²)
Under \$600.....	18,543	22.86	50,666	12.31	5,231	42.57	3,102	55.77	46,355	13.94	13,693	31.45	3,831	40.83	(²)	(²)
\$600 under \$1,000.....	34,233	19.73	89,664	11.12	18,778	26.35	7,613	40.21	77,637	11.83	13,988	38.28	2,825	39.24	(²)	(²)
\$1,000 under \$1,500.....	60,050	15.27	175,642	9.01	57,983	18.03	31,691	24.36	135,524	10.84	22,399	33.02	6,046	33.24	(²)	(²)
\$1,500 under \$2,000.....	78,603	15.77	173,657	9.97	91,399	16.64	50,788	21.95	123,990	12.03	12,293	33.63	8,266	44.78	(²)	(²)
\$2,000 under \$2,500.....	72,654	17.61	162,128	11.34	99,420	17.30	67,965	22.05	109,753	15.08	17,603	40.93	4,507	49.49	(²)	(²)
\$2,500 under \$3,000.....	54,480	23.35	108,976	14.95	62,996	24.45	56,584	26.10	75,059	18.29	9,893	42.30	8,201	56.88	(²)	(²)
\$3,000 under \$3,500.....	53,670	24.94	81,805	19.52	38,876	31.65	26,026	40.76	49,867	25.57	10,536	55.00	3,934	54.25	(²)	(²)
\$3,500 under \$4,000.....	35,099	31.01	46,728	24.15	36,949	35.72	25,996	42.58	33,778	27.54	6,252	36.64	3,490	60.66	(²)	(²)
\$4,000 under \$4,500.....	21,213	44.86	32,887	33.13	12,429	60.14	11,848	72.47	21,141	40.52	13,067	67.18	(²)	(²)	(²)	(²)
\$4,500 under \$5,000.....	26,633	48.07	30,161	35.99	6,060	86.90	(²)	(²)	16,541	42.52	8,982	61.17	(²)	(²)	(²)	(²)
\$5,000 or more.....	231,751	13.96	104,865	19.14	12,612	58.87	20,430	60.35	67,203	25.77	19,011	30.69	8,701	49.24	3,121	73.16
Returns under \$5,000.....	1,174,476	5.03	2,243,338	3.09	737,067	6.66	513,857	8.63	1,360,426	4.87	393,803	14.21	114,630	14.78	(²)	(²)
Returns \$5,000 under \$10,000.....	1,391,092	6.51	1,886,698	3.64	349,834	12.98	289,636	15.53	958,194	6.32	324,999	6.83	96,568	20.79	4,243	73.80
Returns \$10,000 or more.....	8,074,250	1.15	3,025,376	1.26	262,666	6.30	169,433	7.37	1,614,855	2.22	344,268	3.78	373,141	5.01	49,787	11.77

Footnotes at end of table.

Table R.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS AND AMOUNTS OF SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Partnership				Retained annuities				Other sources		Exemptions		Taxable income		Income tax before credits	
	Net profit		Net loss		Income		Loss		Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability								
	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Grand total.....	10,210,149	1.21	865,332	9.08	691,984	5.45	29,855	30.77	2,433,410	4.11	10,900,946	0.30	195,320,479	0.31	45,691,915	0.30
Taxable returns, total.....	9,808,535	1.34	480,355	0.23	630,582	5.51	19,132	24.10	2,324,540	3.35	85,196,649	0.39	194,951,647	0.31	45,615,915	0.30
\$600 under \$1,000.....	7,457	28.25	(2)	(2)	3,584	93.74	(2)	(2)	(2)	(2)	861,756	2.54	212,322	4.10	42,560	4.10
\$1,000 under \$1,500.....	18,666	21.57	(2)	(2)	7,234	11.06	(2)	(2)	(2)	(2)	2,473,196	2.84	1,023,652	3.53	204,873	3.03
\$1,500 under \$2,000.....	28,662	17.27	(2)	(2)	5,633	63.40	(2)	(2)	(2)	(2)	1,547,767	3.02	1,523,219	3.21	304,210	3.21
\$2,000 under \$2,500.....	44,202	16.11	(2)	(2)	4,360	67.32	(2)	(2)	(2)	(2)	2,210,201	2.95	2,252,451	3.11	450,145	3.11
\$2,500 under \$3,000.....	58,325	15.75	0,778	65.57	8,998	51.37	(2)	(2)	(2)	(2)	2,751,301	2.86	3,244,760	2.70	628,716	2.97
\$3,000 under \$3,500.....	77,635	13.76	9,629	67.46	10,791	52.83	(2)	(2)	(2)	(2)	3,404,948	2.76	7,177,670	2.82	840,104	2.92
\$3,500 under \$4,000.....	107,195	11.30	7,441	47.56	14,871	49.07	(2)	(2)	(2)	(2)	3,824,133	2.73	5,000,269	2.76	1,014,317	2.77
\$4,000 under \$4,500.....	132,655	12.56	9,993	51.11	17,442	48.45	(2)	(2)	(2)	(2)	4,553,437	2.69	5,908,440	2.70	1,200,938	2.72
\$4,500 under \$5,000.....	178,495	10.54	6,993	41.94	13,941	58.37	(2)	(2)	(2)	(2)	4,997,952	2.69	6,814,667	2.66	1,388,472	2.68
\$5,000 under \$6,000.....	329,156	7.91	18,421	42.58	25,190	42.19	(2)	(2)	(2)	(2)	11,144,626	1.83	16,419,495	1.78	3,345,024	1.80
\$6,000 under \$7,000.....	361,262	7.89	24,905	48.50	25,521	41.63	(2)	(2)	(2)	(2)	11,101,612	1.93	17,825,989	1.85	3,644,636	1.86
\$7,000 under \$8,000.....	392,922	8.69	26,412	38.07	24,830	52.72	(2)	(2)	(2)	(2)	8,329,027	2.13	17,662,110	2.02	1,031,384	2.04
\$8,000 under \$9,000.....	347,546	9.52	17,101	43.07	20,991	42.17	(2)	(2)	(2)	(2)	7,093,637	2.45	15,093,896	2.32	2,311,742	2.34
\$9,000 under \$10,000.....	351,433	10.21	16,288	45.22	14,605	58.32	(2)	(2)	(2)	(2)	4,997,952	2.69	13,953,385	2.69	2,918,862	2.71
\$10,000 under \$11,000.....	321,963	6.42	14,908	22.61	20,758	16.19	703	77.29	(2)	(2)	3,906,235	1.13	11,371,563	0.96	2,522,161	0.96
\$11,000 under \$12,000.....	311,721	6.22	14,824	24.73	21,308	17.63	278	51.70	(2)	(2)	2,695,411	1.36	9,442,047	1.15	2,016,269	1.15
\$12,000 under \$13,000.....	275,227	6.95	12,274	28.03	19,629	17.58	308	63.64	(2)	(2)	1,845,846	1.52	7,240,742	1.33	1,572,883	1.33
\$13,000 under \$14,000.....	243,221	7.78	10,121	42.34	18,283	20.26	(2)	(2)	(2)	(2)	1,274,366	1.81	5,539,740	1.61	1,223,530	1.61
\$14,000 under \$15,000.....	205,303	7.84	7,021	30.43	18,111	24.61	500	75.03	(2)	(2)	955,678	2.22	4,477,490	1.97	1,006,525	1.97
\$15,000 under \$20,000.....	1,065,173	4.17	43,577	17.30	62,136	11.98	-	53.14	(2)	(2)	2,321,335	1.41	12,843,030	1.16	3,030,651	1.17
\$20,000 under \$25,000.....	858,915	5.41	34,013	43.06	48,254	18.00	(2)	(2)	(2)	(2)	916,231	2.15	6,784,182	1.91	1,758,004	1.93
\$25,000 under \$50,000.....	2,400,283	3.12	84,676	13.10	107,804	12.90	3,799	47.88	(2)	(2)	1,242,407	1.65	14,070,077	1.46	4,418,368	1.48
\$50,000 under \$100,000.....	1,175,019	2.27	57,701	12.32	71,798	6.90	2,238	20.38	(2)	(2)	277,015	0.94	6,446,012	0.86	2,758,680	0.89
\$100,000 under \$150,000.....	245,417	1.32	18,398	1.94	19,854	1.35	896	-	(2)	(2)	34,282	0.57	1,496,096	0.51	773,077	0.51
\$150,000 under \$200,000.....	95,740	(3)	15,026	(3)	8,495	(3)	361	(3)	(2)	(2)	10,689	(3)	672,501	(3)	374,897	(3)
\$200,000 under \$500,000.....	108,027	(3)	22,697	(3)	15,841	(3)	569	(3)	(2)	(2)	10,641	(3)	1,100,146	(3)	635,996	(3)
\$500,000 under \$1,000,000.....	15,139	(3)	9,174	(3)	4,112	(3)	274	(3)	(2)	(2)	1,072	(3)	1,072	(3)	22,000	(3)
\$1,000,000 or more.....	9,386	(3)	5,779	(3)	3,436	(3)	5	(3)	(2)	(2)	666	(3)	524,512	(3)	321,627	(3)
Nontaxable returns, total.....	401,614	6.93	385,477	18.86	55,404	15.08	12,717	64.53	(2)	(2)	22,810,297	1.23	368,832	6.65	75,600	6.56
No adjusted gross income.....	24,400	34.60	279,399	21.93	(2)	(2)	(2)	(2)	424,100	45.00	699,977	4.26	-	-	-	-
Under \$600.....	14,319	33.91	12,687	46.01	1,712	73.63	(2)	(2)	(2)	(2)	3,303,934	2.37	-	-	-	-
\$600 under \$1,000.....	15,488	19.62	9,338	60.67	2,992	60.68	(2)	(2)	(2)	(2)	18,476	47.11	2,179,050	41.33	135	41.40
\$1,000 under \$1,500.....	33,567	18.74	5,114	55.87	4,363	49.88	(2)	(2)	(2)	(2)	38,492	25.04	2,925,628	33.00	836	31.44
\$1,500 under \$2,000.....	34,219	18.21	7,464	47.01	7,443	56.55	(2)	(2)	(2)	(2)	38,536	29.99	2,661,296	17.65	5,112	17.47
\$2,000 under \$2,500.....	39,225	19.24	5,837	51.06	5,368	63.77	(2)	(2)	(2)	(2)	38,223	56.33	2,430,125	16.82	9,690	16.83
\$2,500 under \$3,000.....	38,550	19.33	4,131	61.82	2,168	63.31	(2)	(2)	(2)	(2)	40,198	25.65	2,117,570	4.67	46,011	18.06
\$3,000 under \$3,500.....	37,226	19.63	7,750	74.27	(2)	(2)	(2)	(2)	(2)	(2)	22,034	79.77	1,952,406	5.14	42,423	20.01
\$3,500 under \$4,000.....	35,209	23.13	5,239	70.15	(2)	(2)	(2)	(2)	(2)	(2)	16,589	68.96	1,504,700	6.16	36,410	21.02
\$4,000 under \$4,500.....	24,898	25.60	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	14,956	52.55	95,090	8.10	24,062	26.72
\$4,500 under \$5,000.....	27,278	28.84	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	14,932	58.88	726,548	9.50	22,271	23.75
\$5,000 or more.....	77,235	20.98	45,302	38.15	17,420	55.97	1,740	48.36	(2)	(2)	1,453,064	7.27	117,159	13.26	25,773	12.50
Returns under \$5,000.....	977,071	4.01	383,293	18.62	122,840	15.52	12,861	66.77	475,061	26.10	47,082,974	0.63	30,316,782	0.94	5,124,251	0.95
Returns \$5,000 under \$10,000.....	1,840,961	3.95	94,105	19.11	122,870	20.40	1,212	65.96	646,450	8.51	45,294,293	0.79	81,940,327	0.77	16,872,951	0.78
Returns \$10,000 or more.....	7,392,117	1.44	388,434	7.10	446,276	4.66	15,782	20.04	1,221,905	3.79	15,529,679	0.39	83,162,870	0.29	22,694,313	0.32

Footnotes at end of table.

Table R.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS AND AMOUNTS OF SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax credit for—										Income tax after credits		Self-employment tax	
	Dividends received		Retirement income		Investment credit		Foreign taxes		Other tax credits		Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)				
(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	
Grand total.....	338,150	1.32	179,684	4.33	222,834	2.37	32,500	6.99	15,795	11.47	44,902,840	0.31	887,185	0.60
Taxable returns, total.....	334,460	1.32	139,267	4.90	195,245	2.36	29,459	7.12	14,166	8.58	44,902,840	0.31	739,467	0.73
\$600 under \$1,000.....	140	38.35	-	-	54	49.97	-	-	-	-	42,379	4.11	2,138	8.51
\$1,000 under \$1,500.....	686	26.18	(²)	(²)	266	32.27	-	-	(²)	(²)	203,759	3.04	5,896	6.14
\$1,500 under \$2,000.....	965	21.62	896	37.55	599	24.36	(²)	(²)	(²)	(²)	301,728	3.23	11,149	5.23
\$2,000 under \$2,500.....	1,263	23.75	2,282	29.95	1,540	19.37	(²)	(²)	(²)	(²)	445,048	3.13	17,824	4.62
\$2,500 under \$3,000.....	2,171	19.33	5,295	22.11	2,161	21.09	(²)	(²)	(²)	(²)	619,001	2.99	24,560	4.25
\$3,000 under \$3,500.....	2,448	19.82	8,173	20.73	3,127	16.66	(²)	(²)	(²)	(²)	826,100	2.85	32,078	4.07
\$3,500 under \$4,000.....	3,760	17.05	10,220	19.51	4,464	13.34	(²)	(²)	(²)	(²)	995,713	2.80	38,458	4.01
\$4,000 under \$4,500.....	3,346	17.82	10,806	20.34	4,694	15.61	(²)	(²)	(²)	(²)	1,181,829	2.74	42,236	4.05
\$4,500 under \$5,000.....	3,408	17.89	9,622	21.68	5,930	13.02	(²)	(²)	(²)	(²)	1,369,120	2.70	49,117	3.91
\$5,000 under \$6,000.....	8,242	13.22	17,000	16.25	11,197	9.35	(²)	(²)	(²)	(²)	3,311,603	1.81	85,064	3.01
\$6,000 under \$7,000.....	8,963	13.66	14,451	18.47	12,988	11.21	(²)	(²)	185	67.75	3,607,868	1.87	71,054	3.32
\$7,000 under \$8,000.....	8,797	14.48	10,199	21.67	12,269	11.45	(²)	(²)	231	68.98	3,599,828	2.05	59,759	3.63
\$8,000 under \$9,000.....	8,034	14.81	8,154	25.18	11,123	12.26	110	74.79	616	75.62	3,283,692	2.34	48,249	4.21
\$9,000 under \$10,000.....	8,724	16.06	6,752	29.20	10,611	16.70	(²)	(²)	(²)	(²)	2,892,363	2.72	38,823	4.76
\$10,000 under \$11,000.....	8,598	4.91	4,772	9.14	9,410	8.85	437	48.46	252	40.77	2,498,655	0.96	31,362	2.97
\$11,000 under \$12,000.....	8,224	5.51	3,477	10.34	7,362	9.47	557	51.64	138	75.07	1,996,485	1.15	25,228	3.29
\$12,000 under \$13,000.....	7,622	5.73	2,967	11.79	6,854	10.82	544	46.79	153	52.63	1,554,723	1.34	20,260	3.89
\$13,000 under \$14,000.....	7,945	6.34	2,785	12.40	5,310	11.49	469	63.04	208	60.49	1,206,799	1.62	16,099	4.22
\$14,000 under \$15,000.....	7,367	6.40	2,645	15.13	4,861	13.18	367	59.68	199	61.08	991,070	1.98	14,076	4.47
\$15,000 under \$20,000.....	29,493	3.91	6,565	7.85	21,564	7.54	1,663	33.10	489	46.24	2,970,823	1.17	44,902	2.42
\$20,000 under \$25,000.....	23,016	5.00	3,455	10.87	12,874	9.43	1,281	43.54	701	69.31	1,716,653	1.94	23,103	3.53
\$25,000 under \$50,000.....	68,492	3.56	5,962	7.42	28,376	5.60	5,172	26.30	1,635	36.50	4,308,594	1.48	30,817	2.35
\$50,000 under \$100,000.....	52,640	1.76	1,951	4.92	11,315	5.13	5,775	13.05	1,943	23.68	2,684,994	0.90	6,071	2.06
\$100,000 under \$150,000.....	18,744	0.72	409	1.35	2,660	2.21	2,515	0.53	1,234	30.68	748,068	0.51	709	1.17
\$150,000 under \$200,000.....	9,931	(³)	139	(³)	1,128	(³)	1,959	(³)	670	(³)	361,066	(³)	220	(³)
\$200,000 under \$500,000.....	17,981	(³)	168	(³)	1,659	(³)	3,797	(³)	1,262	(³)	631,123	(³)	189	(³)
\$500,000 under \$1,000,000.....	5,881	(³)	27	(³)	409	(³)	1,679	(³)	1,716	(³)	242,861	(³)	18	(³)
\$1,000,000 or more.....	7,579	(³)	12	(³)	440	(³)	989	(³)	1,715	(³)	310,895	(³)	8	(³)
Nontaxable returns, total.....	3,690	19.04	40,417	9.35	27,589	9.60	3,041	28.61	(²)	(²)	-	-	147,718	1.67
No adjusted gross income.....	-	-	-	-	-	-	-	-	(²)	(²)	-	-	4,526	9.81
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	5,796	6.25
\$600 under \$1,000.....	(²)	(²)	(²)	(²)	91	40.70	-	-	(²)	(²)	-	-	10,330	4.28
\$1,000 under \$1,500.....	74	67.94	425	49.33	338	43.28	-	-	-	-	-	-	17,206	3.59
\$1,500 under \$2,000.....	384	38.72	4,084	20.32	643	27.67	-	-	-	-	-	-	17,765	4.17
\$2,000 under \$2,500.....	477	48.30	8,012	19.03	1,164	30.86	(²)	(²)	(²)	(²)	-	-	17,190	4.77
\$2,500 under \$3,000.....	508	63.99	7,052	21.92	1,579	29.39	-	-	(²)	(²)	-	-	16,269	5.37
\$3,000 under \$3,500.....	552	39.58	6,248	23.79	1,587	25.85	-	-	(²)	(²)	-	-	15,718	5.82
\$3,500 under \$4,000.....	561	59.18	4,731	27.67	1,915	24.00	(²)	(²)	-	-	-	-	13,171	7.11
\$4,000 under \$4,500.....	152	65.80	2,869	39.72	1,754	27.60	-	-	(²)	(²)	-	-	9,202	8.73
\$4,500 under \$5,000.....	(²)	(²)	1,952	41.73	2,195	26.51	-	-	(²)	(²)	-	-	7,112	10.46
\$5,000 or more.....	718	38.35	5,017	34.67	16,323	14.60	2,943	29.21	904	69.03	-	-	13,433	8.08
Returns under \$5,000.....	21,159	6.88	82,777	6.50	34,101	5.40	779	66.47	(²)	(²)	5,984,677	0.96	337,741	1.02
Returns \$5,000 under \$10,000.....	43,317	6.40	61,371	9.01	69,102	5.46	2,222	51.70	1,606	48.39	16,695,354	0.79	315,659	1.48
Returns \$10,000 or more.....	273,674	1.17	35,536	3.24	119,631	2.71	29,499	6.41	12,784	8.24	22,222,809	0.32	213,785	0.79

Footnotes at end of table.

Table R.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS AND AMOUNTS OF SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax withheld				Payments on 1962 declaration		Tax due at time of filing		Overpayment					
	Amount (Thousand dollars)	Relative sampling variability (Percent)	Excess social security tax		Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Refund				Credit on 1963 tax	
			Amount of excess (Thousand dollars)	Relative sampling variability (Percent)					Bonus		Cash		Amount (Thousand dollars)	Relative sampling variability (Percent)
									Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)		
(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	
Grand total.....	37,402,301	0.35	125,320	2.07	9,348,812	0.62	5,617,695	0.60	18,780	13.86	5,615,612	0.74	944,655	2.05
Taxable returns, total.....	36,676,531	0.37	124,117	2.69	9,170,733	0.62	5,490,009	0.62	16,829	14.04	4,838,834	0.70	848,768	1.98
\$600 under \$1,000.....	123,238	4.15	-	-	1,088	36.44	7,213	8.18	327	75.62	86,227	4.37	470	50.67
\$1,000 under \$1,500.....	278,871	3.27	(2)	(2)	7,574	23.70	28,517	6.38	(2)	(2)	102,816	4.33	2,201	34.08
\$1,500 under \$2,000.....	354,970	3.46	(2)	(2)	11,863	14.95	46,648	5.76	(2)	(2)	97,111	4.69	3,170	27.89
\$2,000 under \$2,500.....	505,815	3.26	(2)	(2)	22,882	12.72	65,309	5.43	(2)	(2)	125,400	4.70	5,999	28.37
\$2,500 under \$3,000.....	678,652	3.11	170	77.95	30,495	11.40	84,748	5.20	(2)	(2)	143,990	4.73	6,265	18.64
\$3,000 under \$3,500.....	901,652	2.95	(2)	(2)	45,253	9.34	101,761	4.88	(2)	(2)	180,077	4.30	10,060	17.50
\$3,500 under \$4,000.....	1,070,495	2.89	(2)	(2)	58,766	8.05	117,971	4.99	382	76.01	201,470	4.24	11,199	15.21
\$4,000 under \$4,500.....	1,279,478	2.81	318	42.46	67,128	8.00	131,239	4.62	1,000	64.86	244,257	4.20	12,506	15.16
\$4,500 under \$5,000.....	1,472,706	2.76	697	28.45	77,995	7.36	141,723	4.40	544	61.31	259,646	4.14	13,966	17.50
\$5,000 under \$6,000.....	3,596,196	1.84	8,759	11.20	173,859	5.76	286,953	3.42	2,280	45.94	631,400	2.73	20,576	14.30
\$6,000 under \$7,000.....	10,601,643	1.91	10,600	9.61	192,664	5.57	260,538	3.73	2,875	43.27	649,463	2.82	23,534	11.59
\$7,000 under \$8,000.....	3,795,012	2.12	17,952	8.21	263,659	6.21	246,403	3.93	1,153	51.12	552,777	3.16	31,546	16.01
\$8,000 under \$9,000.....	3,358,157	2.45	16,796	9.21	201,928	6.76	225,340	4.60	1,205	63.47	425,450	3.76	26,748	16.41
\$9,000 under \$10,000.....	2,851,690	2.88	12,563	11.23	204,226	6.85	202,725	5.35	903	73.54	302,141	4.52	24,342	17.68
\$10,000 under \$11,000.....	2,400,538	1.66	10,018	4.66	200,796	3.04	180,994	2.40	1,047	21.90	225,493	2.23	25,711	7.28
\$11,000 under \$12,000.....	1,830,250	1.28	7,598	6.15	194,328	3.30	163,506	2.63	693	26.45	144,657	2.70	20,971	8.15
\$12,000 under \$13,000.....	1,352,441	1.48	5,196	7.30	187,220	3.85	151,790	2.95	691	33.38	94,447	3.84	11,295	8.20
\$13,000 under \$14,000.....	992,376	1.85	3,738	7.78	180,669	3.79	131,830	3.28	416	34.36	61,667	4.02	20,408	9.43
\$14,000 under \$15,000.....	766,179	2.36	2,825	9.69	179,412	3.96	123,590	3.70	280	44.65	44,712	6.65	19,014	9.85
\$15,000 under \$20,000.....	1,949,939	1.49	7,161	6.08	797,993	2.18	456,718	2.14	715	32.67	101,163	5.06	86,964	6.70
\$20,000 under \$25,000.....	844,925	2.78	2,989	9.05	692,607	2.93	321,526	3.21	503	76.60	47,790	11.41	70,951	7.52
\$25,000 under \$50,000.....	1,984,377	2.03	7,125	6.17	2,277,562	1.71	859,722	2.03	350	61.30	79,315	10.17	198,716	4.70
\$50,000 under \$100,000.....	663,802	1.71	2,956	4.31	1,629,837	1.16	535,648	1.97	(2)	(2)	26,793	8.28	110,787	3.40
\$100,000 under \$150,000.....	122,430	0.89	007	1.00	501,199	0.50	101,379	0.86	-	-	6,869	2.90	29,260	1.21
\$150,000 under \$200,000.....	46,160	(1)	191	(1)	290,308	(1)	83,361	(1)	21	(1)	2,866	(1)	13,608	(1)
\$200,000 under \$500,000.....	45,263	(3)	182	(3)	445,017	(3)	167,364	(3)	-	-	3,963	(3)	22,342	(3)
\$500,000 under \$1,000,000.....	7,425	(3)	31	(3)	151,956	(3)	89,980	(3)	-	-	1,025	(3)	5,455	(3)
\$1,000,000 or more.....	3,960	(3)	13	(3)	182,509	(3)	129,450	(3)	-	-	431	(3)	4,596	(3)
Non-taxable returns, total.....	725,770	2.43	1,203	24.90	178,079	8.23	117,730	1.84	1,951	56.05	776,798	2.68	95,880	10.14
No adjusted gross income.....	26,392	21.45	122	78.82	41,640	22.05	3,684	10.61	(2)	(2)	46,620	21.50	20,098	26.56
Under \$600.....	126,162	4.36	(2)	(2)	6,491	34.79	5,304	6.32	255	64.50	127,770	4.36	4,126	51.10
\$600 under \$1,000.....	61,620	6.25	(2)	(2)	5,713	32.88	8,400	4.36	(2)	(2)	63,370	6.53	2,860	33.00
\$1,000 under \$1,500.....	72,527	6.07	(2)	(2)	9,940	22.35	15,178	3.81	(2)	(2)	74,730	6.22	3,387	29.07
\$1,500 under \$2,000.....	71,356	6.83	(2)	(2)	10,743	30.69	14,950	4.53	(2)	(2)	73,261	6.70	5,937	51.11
\$2,000 under \$2,500.....	64,342	8.04	(2)	(2)	11,315	19.87	14,213	5.10	(2)	(2)	65,235	7.92	7,380	40.12
\$2,500 under \$3,000.....	60,516	8.06	(2)	(2)	9,831	22.13	12,868	6.04	(2)	(2)	62,410	5.13	4,930	31.84
\$3,000 under \$3,500.....	61,024	9.24	(2)	(2)	10,347	19.66	11,794	6.67	(2)	(2)	61,630	9.23	3,670	25.23
\$3,500 under \$4,000.....	45,440	10.36	(2)	(2)	7,913	25.41	10,080	8.19	(2)	(2)	44,300	10.27	5,560	39.58
\$4,000 under \$4,500.....	32,883	14.06	(2)	(2)	7,075	30.16	6,662	10.24	-	-	30,106	14.31	3,311	38.45
\$4,500 under \$5,000.....	28,229	14.18	(2)	(2)	8,970	45.48	4,837	12.63	-	-	30,081	10.76	4,844	48.60
\$5,000 or more.....	75,276	10.13	678	34.50	48,004	17.11	8,766	9.75	(2)	(2)	93,157	10.63	23,646	16.74
Returns under \$5,000.....	7,316,371	0.87	2,302	27.77	453,020	3.63	834,690	1.53	3,463	27.41	2,120,615	1.25	136,176	7.06
Returns \$5,000 under \$10,000.....	17,566,192	0.79	72,276	4.26	998,599	2.80	1,230,411	1.78	8,506	23.84	2,633,473	1.32	142,176	6.93
Returns \$10,000 or more.....	12,519,738	0.44	50,652	2.30	7,897,184	0.62	3,552,585	0.67	4,811	13.63	861,524	1.66	666,303	2.07

¹Adjusted gross income less deficit.

²Estimate is not shown separately in case of high sampling variability. However, the data are included in the appropriate totals.

³Not subject to sampling variability since the returns in these classes are sampled at a 100 percent rate.

⁴Negative "Other sources."

⁵Deficit.

Table S.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS
[Taxable and nontaxable returns]

Estimated number of returns	Returns with adjusted gross income		
	Under \$10,000	\$10,000 under \$50,000	\$50,000 under \$100,000
	(1)	(2)	(3)
(Percent)			
1,000.....	(1)	37	12
2,000.....	(1)	26	8
5,000.....	63	17	5
10,000.....	45	12	4
15,000.....	37	10	3
20,000.....	32	8	2.6
25,000.....	28	7	2.3
50,000.....	20	5	1.6
100,000.....	14	4	1.2
250,000.....	9	2	n.a.
500,000.....	6	1.6	n.a.
1,000,000.....	4	1.2	n.a.
5,000,000.....	2	n.a.	n.a.

n.a. - Not applicable

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

An intensive system of sample management and control was used to insure the selection of the prescribed sample and prevent any serious undercoverage. Sample controls were maintained on a district basis by the most detailed sampling strata. In addition, a name control file for internal use only, containing a historical record of tax 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 1962 returns that were filed after December 31, 1963. It was felt that the characteristics of 1962 returns filed too late to be included could best be represented by a sample of previous year delinquent returns filed during 1963. As can be seen in table Q, the number of delinquent returns filed during 1963 was 389,000.

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

EXPLANATION OF CLASSIFICATIONS AND TERMS

Classifications

Income and tax data in the basic tables of this report are classified by adjusted gross income classes, taxable and nontaxable returns, returns with standard deduction or with itemized deductions, size of selected sources of income or loss, patterns of income, percentage distributions, marital status of taxpayer, returns with exemptions for sons and daughters, and other dependents, taxpayers age 65 or over, tax rate classes and States.

Adjusted gross income classes

The amount of adjusted gross income reported by the taxpayer on his return was the basis for classifying data for the size of income. Deficit and a breakeven in adjusted gross income were considered "No adjusted gross income" and appear as a separate class. Whenever taxable and nontaxable data are combined by size of income,

the nontaxable data are distributed in the class denoted by the amount of adjusted gross income reported, although when shown separately, data from nontaxable returns with \$5,000 or more adjusted gross income are grouped in one class.

Taxable and nontaxable returns

Taxable returns had an income tax remaining after the allowable tax credits were deducted. If the tax after credits was greater than zero, the return was classified as a taxable return.

Nontaxable returns had no income tax remaining after tax credits. Some nontaxable returns had income tax before credits which was eliminated by the tax credits. Many nontaxable returns showed an amount of self-employment tax; however, the self-employment tax was disregarded for this classification.

Returns with standard deduction or with itemized deductions

Standard deduction returns included (1) Form 1040A returns, (2) Form 1040 returns with adjusted gross income under \$5,000 on which the income tax was determined from the tax table, and (3) Form 1040 returns with adjusted gross income of \$5,000 or more on which the taxpayer elected to use the standard deduction.

Returns with "No adjusted gross income", classified as standard deduction returns in years prior to 1961, were classified separately for 1962.

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

Size of selected sources of income or loss

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

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 (net), business, farm, or profession net profit (or loss), capital gain (or loss), and all other income (or loss). Each source was a component of adjusted gross income as described in the "Sources Comprising Adjusted Gross Income." These four selected sources gave rise to 15 patterns which were grouped as having one, two, three or four of the selected sources.

"All other income (or loss)", for this table, means the net amount of sources of income or loss comprising adjusted gross income other than salaries and wages, business, farm or profession net profit (or loss), and capital gain (or loss). This net amount also excludes "Other sources" which is defined below.

Percentage distributions

Selected items for 1962, net salaries and wages and itemized deductions by type are distributed by adjusted gross income classes and are cross classified as a percent of adjusted gross income. These distributions are in basic tables 8 and 16.

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 were 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. Also included under this classification, were returns of married taxpayers electing not to file a joint return, but to claim the spouse's exemption where the spouse had no income and was not the dependent of another taxpayer.

Returns of heads of household were returns of unmarried persons (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 persons 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 or 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 other unmarried individuals.

Exemptions for children, and other dependents

In the frequency distribution of returns classified by number of exemptions, the per capita exemption for (1) sons and daughters (including stepchildren), and (2) other dependents was used. There is a class

for each of one through four or more exemptions for all returns and for returns in each marital status.

Taxpayers age 65 or over

In order to distinguish returns filed by taxpayers age 65 or over, the additional exemption for age was used whenever claimed on a return. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were over 65 years of age. Whether one or two age exemptions was claimed, the return was considered a return of a taxpayer 65 years or more of age.

Tax rate classes

This classification applied to the percentage rates used in computing income tax before credits based on the amount of taxable income. The class intervals coincide with the percentage rates 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 heads of household.

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 District of Columbia was a part of the Baltimore, Maryland, Internal Revenue District. 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."

Sources Comprising Adjusted Gross Income**Salaries and wages (net)**

Net salaries and wages were amounts of compensation for personal services reported in adjusted gross income, except for amounts not exceeding \$200 per return included in other income on Form 1040A returns. In addition to actual salaries and wages, this source is comprised of commissions, bonuses, tips, fees, excess reimbursement over employee business expenses, and the value of nonmonetary payments for services, e.g. merchandise, accommodations, property, etc. Excluded from this source were tax exempt portions of both salaries earned abroad and sick pay receipts, and certain expenses connected with employment that were deductible from total salaries and wages in computing adjusted gross income.

Dividends (after exclusions)

Dividends after exclusions were distributions of cash, property, services, accommodations, etc., by a corporation from its earnings to individual taxpayers, excepting dividends not exceeding \$200 per return in other income on Forms 1040A and an exclusion of qualifying dividends not exceeding \$50 per taxpayer. On joint returns, if both husband and wife received qualifying dividends, each ex-

cluded up to \$50 against his respective dividend income. All dividends qualified for the exclusion unless they fell under Section 116 (b) of the Internal Revenue Code of 1954.

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, nor credit unions. This type of income was considered interest for income tax purposes.

Interest received

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

Business net profit or net loss

This source was reported by individuals who were sole proprietors of a business or farm, or members of a profession, and who did not elect to be taxed as a corporation. When there were two or more sole proprietorship businesses operated by the taxpayer, 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 exclusions 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, 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

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or association that did not elect to be taxed as a corporation. The taxpayer's profit or loss from such a partnership was his share of the ordinary income or loss of the enterprise together with payments made to him as 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 short- and long-term capital gain or loss, interest on tax-free covenant bonds, nor partially tax-exempt interest. The partner's share of each of these items was reported in its respective source.

Net gain from sales of capital assets

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

Net loss from sales of capital assets

This source 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 and from partnerships, (2) distributed and undistributed long-term gain from regulated investment companies, and (3) the excess net long-term gain over net short-term loss distributed by small business corporations that elected not to be taxed as a corporation. 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 is not absorbed by capital gains in the intervening years. Current year losses must be offset against gains before the carryover becomes available. If a capital loss carryover is not eliminated in the 5-year period, the remaining loss cannot be used.

Short-term capital gain or loss

Gains and losses from sales or exchanges of assets held six months or less and treated as capital assets were considered to be short-term. Such gains and losses for the current year and the capital loss carryovers from

five 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 capital gain or loss

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

Capital loss carryover from 1957-1961

This carryover 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

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

Net long-term capital gain in excess of net short-term capital loss

Included 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, since the tax on this portion of the excess cannot exceed 50 percent, the maximum rate on the excess long-term gain is in effect 25 percent.

One-half excess long-term gain

This 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 computed.

Net gain or loss from sales of property other than capital assets

The amount of this source in adjusted gross income resulted from sales or exchanges of property which was either not a capital asset or was not treated as a capital asset. Each taxpayer included his share of such gain or

loss received through partnerships and fiduciaries. Net gain from these transactions was included in its entirety and the net loss was fully deducted in computing adjusted gross income. Losses on sales or exchanges of small business investment company stock were ordinary losses rather than capital losses. Also, losses on small business stock were ordinary losses to the original holders; however, this ordinary loss is limited to \$25,000 on separate returns and to \$50,000 on joint returns.

Pensions and annuities

Pensions and annuities were the taxable portion of amounts received during the year. These taxable portions were reported under two methods: (1) the general rule, referred to as the life expectancy method, and (2) the 3-year method.

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

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

Net income or loss from rents

This source, although reported in a schedule that included royalty income, was separated from the latter in order that each source might be shown independently. Rent income (or loss) constituted a part of adjusted gross income to the extent that the gross rents received exceeded the deductions for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor service, and other allowable expenses related to the rented property. Income from rents when combined with income from royalties will not be equivalent to the rents and royalties income published prior to 1960 due to the different procedure for arriving at a net figure.

Net income or loss from royalties

This income or loss was separated from the rent income so that the net income from royalties reported in adjusted gross income would be known. Gross royalties included revenues from oil, gas, and other mineral rights, timber

royalties, revenue from patents, copyrights on literary works, trademarks, formulas, and so on. Deductions against gross royalties were made for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. As stated above, income from royalties when combined with income from rents will not be comparable with income from rents and royalties for years prior to 1960.

Income or loss from estates and trusts

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

Net operating loss deduction

This deduction pertained to net operating loss carried over from preceding tax years. Net operating loss for any year is computed according to rules stated in the Income Tax Regulations and includes, among other things, loss from trade or business of a sole proprietor, business casualty and theft losses, losses from sales of small business corporation stock and of small business investment company stock, taxpayer's share of partnership loss, and his pro rata share of net operating loss of a corporation that elected not to be taxed as a corporation. The current year net operating loss deduction represented the portion of prior year losses that had not been eliminated by the required carrybacks and carryovers applied against taxable income for tax years prior to 1962.

Other sources

Included here were such items as alimony received, prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts and taxes deducted in a prior year, insurance received as reimbursement for medical expenses taken in a previous year, 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 is a total \$99,630,000 consisting of interest, dividends (after exclusions), and wages not subject to income tax withholding (not exceeding \$200 per return) reported on 1,514,000 returns, Form 1040A.

Itemized Nonbusiness Deductions

Contributions

Contributions deductible from adjusted gross income were gifts to organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, and gifts to veterans' organizations or to governmental agencies which use the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of contributions made by their partnerships. In general, the deduction for contributions could not exceed 20 percent of the adjusted gross income; however, an extra 10 percent was deductible if it consisted of contributions to churches, convention or association of churches, Salvation Army, tax-exempt educational institutions, tax-exempt hospitals, and certain organizations engaged in continuous medical research in conjunction with hospitals. Under specified conditions there was an unlimited deduction for contributions.

Interest paid

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

Taxes

Taxes allowed as a deduction from adjusted income included personal property taxes, State income taxes, certain State and local retail sales taxes, State gasoline taxes, automobile license fees, taxes paid to foreign countries or possessions of the United States unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes were not deductible. Taxes paid on business property were reported in schedules for business, rents, and royalties.

Medical and dental expense

This deduction was allowed from adjusted gross income with certain limitations. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, his spouse, dependents, and any other person who could be claimed as a dependent except for the fact that he or she had \$600 or more of gross income or filed a joint return with his or her spouse. Such expenses included payments to physicians, surgeons, dentists, nurses, oculists, chiropractors, osteopaths, hospitals, premium paid on health and hospital insurance, cost of x-rays, laboratory fees, diagnoses, therapy treatment, psychiatric care, dentures, crutches, hearing aids, and the like. Any insurance received on account of medical expenses incurred reduced the cost which could be considered as medical expenses actually paid by the taxpayer. Amounts paid for drugs and medicines could be included in medical expenses only to the extent that they exceeded 1 percent of the adjusted gross income.

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

The maximum deduction allowed was \$5,000 multiplied by the number of exemptions other than those for age and blindness, but could not exceed \$20,000 for husband and wife filing a joint return, for head of household, or for surviving spouse, nor could it exceed \$10,000 for other single persons or for married persons filing separate returns.

If the taxpayer was 65 years of age or over and disabled and was head of household, surviving spouse, or other single person, or married but filing a separate return, a maximum deduction not in excess of \$20,000 was allowed. On joint returns, if only one spouse was 65 years or over and disabled, the maximum was still \$20,000. If both were 65 or over and both disabled, the maximum allowed was \$40,000, but not more than \$20,000 medical expense for each could be taken.

Other deductions

Included here were all other nonbusiness deductions allowed against adjusted gross income not elsewhere reported. These included the limited deduction for cost of child care in the case of employed women and widowers; loss from theft; casualty losses resulting from fire, storm, or other physical forces; and uninsured casualty and theft losses of business property and capital assets held for production of income for more than 6 months. Other items were alimony paid; expenses incurred in the collection of income or for the management, conservation, or maintenance of property held for the production of income subject to tax; taxpayer's share of interest and taxes paid by a cooperative apartment corporation; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with taxpayer's employment, for example, dues to unions or professional societies, cost of tools and supplies for the job, and fees to employment agencies; allowable expenses of taxpayer in connection with his employer's business; and unreimbursed expense of education undertaken to maintain or improve skills required to perform duties of present employment status.

Exemptions

In the computation of taxable income, exemptions were allowed for the taxpayers and their dependents, and additional exemptions were allowed for taxpayers who were 65 or over and for taxpayers who were blind.

A \$600 exemption was allowed for the taxpayer, the taxpayer's spouse, and for each son and daughter (including a stepchild or an 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, an exemption was allowed only if the child had less than \$600 gross income for the year and the taxpayer furnished more than half the support.

An exemption of \$600 was also allowed for any dependent who had less than \$600 gross income, and who received more than half his support from the taxpayer if the dependent was (1) a close relative as outlined in Section 152 of the Internal Revenue Code, or (2) 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.

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

To qualify as a dependent, an 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.

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

Besides the "personal" exemption for the taxpayer and spouse, an additional \$600 exemption was allowed for each taxpayer or spouse who was age 65 or over, and each taxpayer or spouse who was blind. A taxpayer could file a separate return and claim the exemptions for the spouse (including those for age and blindness) only if the spouse had no gross income and was not a dependent of another taxpayer. Exemptions for age and blindness were not allowed for any dependents.

The total number of exemptions shown in this report includes a duplication of exemptions for certain individuals. These individuals were (1) dependents (of another individual) who had less than \$600 gross income, but filed a return to obtain a refund of tax withheld on wages, and (2) child dependents (under 19 or a student) who were required to file a return because their gross incomes were \$600 or more. This particular group of individuals is counted twice, as a dependent on another taxpayer's return, and as a taxpayer on their own return.

A small number of joint returns had only one exemption reported. This may have been due to either (1) an oversight by the taxpayer, or (2) a taxpayer who was affected by Section 931 of the Code (which allows only one exemption to a taxpayer who derives most of his income from a trade or business within a possession of the United States).

Measures of Individual Income

Adjusted gross income

Adjusted gross income was gross income from all sources that are subject to income tax minus (1) ordinary and necessary expenses of operating a trade or business, (2) expense deductions attributable to rents and royalties,

(3) expenses of outside salesmen attributable to earning salary or other compensation, (4) expenses of travel, meals, and lodging while away from home overnight paid by an employee with respect to services rendered, (5) transportation cost related to the performance of services as an employee, (6) expenses for education required to maintain salary, status, or present employment, (7) expenses paid or incurred in connection with service as an employee under a reimbursed or other expense allowance arrangement with the employer, (8) exclusion of allowable sick pay if the sick pay was included in gross salary, (9) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust, (10) deductible losses from sales of capital assets, and other property, (11) deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss, and (12) net operating loss deduction.

Deficit (in adjusted gross income)

This deficit occurred when the deductions allowed for the computation of adjusted gross income, as stated above, exceeded the gross income.

Taxable Income

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

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

Taxable income for taxpayers who used the tax table was computed by (1) using the midpoint of the income bracket of the tax table into which the taxpayer's adjusted gross income fell as the amount of adjusted gross income, (2) providing a 10 percent standard deduction based on the midpoint, and (3) 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 using Form 1040A with adjusted gross income of \$5,000 under \$10,000 was computed by (1) using the total income reported, (2) deducting 10 percent of the total income as standard deduction but limited to \$1,000 or \$500 in the case of a separate return of husband or wife, and (3) allowing \$600 for each exemption. This formula provided the amount of taxable income used by the taxpayer in his retained tax computation schedule.

Tax Items

Income tax rates remained unchanged for 1962. They were 20 percent of the first \$2,000 of taxable income, and increased 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, 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 taxable income.

Income tax before credits

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

Normal tax and surtax

The income tax imposed upon the taxable income of individuals by the Internal Revenue Code of 1954 is divided into two sections. The first section is a normal tax of 3 percent of taxable income. All taxpayers with taxable income pay the first part of their tax liability at this rate. The second section of the income tax is the surtax which is levied on a scale graduated in relation to size of taxable income. To facilitate computation, the normal tax and surtax rates are combined in the tax tables furnished the public.

Alternative computation of tax liability

An alternative computation of the tax was afforded taxpayers on the long-term capital gains portion of their income. This alternative computation limited the tax on net long-term capital gains in excess of any net short-term capital losses to 25 percent. The portion of the income deemed ordinary income was still taxed at the normal tax and surtax rates. Under the alternative computation, half the excess described above was included in taxable income and the tax before credits was half of the included portion of the excess plus an amount calculated by applying the normal tax and surtax rates to the balance of taxable income.

Providing there were some capital gains, the alternative computation of tax was advantageous if taxable income other than capital gains exceeded \$36,000 on joint returns and returns of surviving spouse, \$24,000 on returns of heads of household, or \$18,000 on separate returns of other persons. These were the points at which the marginal combined normal tax and surtax rates on the different rate schedules exceeded 50 percent.

Tax credit for dividends received

This credit was allowed against the income tax for qualifying domestic dividends included in adjusted gross income. The tax credit was the lesser of 4 percent of such dividends or 4 percent of the taxable income, but could not exceed the income tax reduced by foreign tax credit.

Tax credit for retirement income

The retirement income credit was allowed if the taxpayer received earned income in excess of \$600 in each of any 10 calendar years before the current taxable year. This tax credit was 20 percent of the retirement income, as defined in the Code, with a maximum credit of \$304.80 (\$240 for taxable years ending before October 25, 1962) for each retiree. The credit could not exceed the tax liability after being reduced by (1) the credit for tax withheld at source on tax-free covenant bonds, (2) the foreign tax credit, (3) the dividends received credit, and (4) the credit for partially tax-exempt interest.

Tax credit for investment in certain depreciable property

The investment credit, new in 1962, was 7 percent of a taxpayer's qualified investment in new and used tangible personal property and certain other tangible property which had a useful life of over 8 years. The cost or basis was reduced by (1) one third if the useful life was at least 6 years but less than 8 years, or (2) two thirds if the useful life was at least 4 years but less than 6 years. The cost or basis was reduced 4/7 if the investment was in public utility property. If the tax liability exceeded \$25,000 the tax credit was limited to \$25,000 plus 25 percent of the tax liability over that amount. Tax liability was reduced by (1) the foreign tax credit, (2) the credit for partially tax-exempt interest, and (3) the retirement income credit before figuring the limitations on the investment credit.

Tax credit for foreign tax paid

This credit 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. The tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid.

Other tax credits

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

The partially tax-exempt interest credit, allowed for interest on certain securities of the United States, was 3 percent of the amount of partially exempt interest included in adjusted gross income, reduced by the itemized deduction for amortization of bond premium on the bonds. However, the credit could not exceed the smaller of (1) 3 percent of the taxable income, or (2) income tax reduced by credits for foreign tax paid and for dividends received.

Tax credit was allowed for tax withheld at source on tax-free covenant bond interest. The issuing corporation withheld as tax 2 percent of the total interest earned. The taxpayer also included his share of this tax credit 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 income tax liability of the recipients. Credit in excess of the total tax was treated as an overpayment and as such was refundable.

Income tax after credits

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

Self-employment tax

This tax was reported by each individual who had self-employment income derived from solely owned trade or business and from his share of partnership profits even though these enterprises elected to be taxed as corporations. Citizens employed by foreign governments or international organizations were subjected to self-employment tax on salaries for 1960 and subsequent years. Certain types of income and deductions were not allowed in computing self-employment earnings, such as investment income, capital gain or loss, net operating loss deduction, and casualty losses. The maximum amount subject to social security self-employment tax was \$4,800 although this maximum amount was reduced by the amount of wages received on which the social security employee tax had been withheld by an employer. No exemption was allowed against the self-employment income subject to tax and no tax credits applied to this tax. The self-employment tax rate for 1962 was 4.7 percent. This tax was paid regardless of the taxpayer's age and even though social security benefits were received by the taxpayer.

Tax withheld

The tax withheld included the income tax withheld from salaries and wages by employers, the income tax paid by regulated investment companies on undistributed capital gain, and the excess withholding of social security employee tax. These items were considered to be taxpayments. The amount of income tax withheld by employers from wages subject to income tax withholding was withheld as prescribed in withholding tables or by the exact computation method and could have been increased by agreement between employer and employee. Income tax on capital gain retained by regulated investment companies was paid by the company and the taxpayer allotted his pro rata share of the tax paid. Excess social security tax is described below.

Excess social security tax

This excess tax, reported with tax withheld, was the overwithholding of social security employee tax which occurred in some cases when the employee worked for more than one employer during the year. The employee social security tax rate for 1962 was 3 1/8 percent on \$4,800 of wages, with a maximum of \$150 tax. The amount withheld in excess of the maximum was reported with income tax withheld and used by the taxpayer as a payment on total tax liability and to the extent not used was refundable.

Payments on 1962 declaration of estimated income tax

Such payments were reported on returns, Form 1040. The payments, received with the 1962 Declaration of Estimated Income Tax, Form 1040ES, also included any credit which was applied against the estimated tax by reason of an overpayment of the 1961 tax liability.

Tax due at time of filing

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

Overpayment

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

Refund

A refund of tax included the portion of overpayment requested as refund by taxpayers filing Forms 1040, and all overpayments on Form 1040A. The refund could be requested in cash or a combination of cash and United States Savings Bonds, Series E. When bonds and cash were both checked on the return, the refund was made entirely in cash. The refund had to be at least \$18.75 before the bond election could be made.

Credit on 1963 tax

This credit, requested on Forms 1040, was that part of the overpayment of 1962 tax which taxpayers specifically requested be credited to their estimated income tax for 1963.

Tax Rate Classifications

Data in tables 20 and 21 are classified by marginal tax rates, the maximum rate applied to any part of the tax base. The explanations which follow use the illustra-

tions appearing at the end of this section to show how the tax return data presented in table 21 are derived from information available in the return.

Tax base for returns with normal tax and surtax only is taxable income. For returns with alternative tax computation, the tax base is either (1) taxable income, where that amount is greater than one-half the excess long-term capital gain, or (2) one-half the excess long-term capital gain, where that amount is equal to or greater than taxable income.

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

a. 0 percent (returns with no tax base) - This is the rate applicable to returns that show deductions plus exemptions equal to or exceeding adjusted gross income and returns with no adjusted gross income.

b. 50 percent (alternative tax computation returns with capital gains tax only) - This is the rate applicable to returns which show the amount of one-half the excess long-term capital gain equal to or greater than the taxable income. The one-half excess, therefore, is the tax base instead of taxable income.

c. 50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax) - This is the rate applicable to returns where a portion of the tax base is taxed at the capital gains rate (50 percent), and a portion at normal tax and surtax rates.

d. 87 percent (returns eligible for 87 percent limitation) - This limitation of tax is 87 percent of the tax base subject to the regular normal and surtax rates. This rate is applicable when the tax base reaches: (1) \$629,500 or more on a separate return, (2) \$1,259,000 or more on a joint return and a surviving spouse return, and (3) \$938,000 or more on a head of household return.

Marginal rate is the maximum rate applied to any part of the tax base. For example, a joint return with \$11,000 of tax base (for normal tax and surtax rates) has a marginal tax rate of 26 percent. (See example.) Returns with a tax base subject to both the capital gains rate and the normal tax and surtax rates were classified in their marginal surtax rate classes.

Tax base taxed at all rates (column 3) is the entire tax base of each return classified by the marginal tax rate of the return.

Tax generated at all rates (column 4) is the total reported tax before credits of each return classified by the marginal tax rate of the return.

Tax base taxed at marginal rate (column 6) is that portion of the tax base that is taxed only at the marginal tax rate. For example, a joint return with \$11,000 of tax base (for normal tax and surtax rates) would have \$3,000 taxed at a marginal rate of 26 percent. The remaining tax base was taxed at lower rates.

Tax generated at marginal rate (column 7) is that portion of the tax liability of each return that is taxed at the maximum rate. It is obtained by applying the tax rate in the stub to the amount in column 6.

Number of returns with any tax at tax rate (column 8) is a distribution of returns by applicable tax rates. It includes each return which had some portion of the tax base taxed at the tax rate shown in the stub. For example, a joint return with \$11,000 tax base (for nor-

mal tax and surtax rates) would have some tax base taxed at the 20 percent, 22 percent, and 26 percent rates.

Tax base at tax rate (column 9) is the tax base spread among the applicable tax rates. For example, a joint return with \$11,000 tax base (for normal tax and surtax rates) would have \$4,000 taxed at 20 percent, \$4,000 taxed at 22 percent, and \$3,000 taxed at 26 percent.

Tax generated at tax rate (column 10) is the total tax generated at each tax rate and is obtained by applying the tax rate in the stub to the tax base amount in column 9. This amount is the recalculated income tax before credits and minor differences occurred between this total and the total for income tax before credits reported by the taxpayers for 1962 (column 4) because of the method used in statistically processing unaudited returns.

ILLUSTRATIONS OF THE PRESENTATION OF TAX RETURN DATA CLASSIFIED BY RATE, AS SHOWN IN TABLE 21

Example 1	Example 2	Example 3
Derivation of Tax Base:	Derivation of Tax Base:	Derivation of Tax Base:
\$16,000 - Adjusted gross income	\$50,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of \$5,000)	\$150,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of \$145,000)
-3,800 - Itemized deductions	-3,800 - Itemized deductions	-13,800 - Itemized deductions
\$12,200 - Balance	\$46,200 - Balance	\$136,200 - Balance
-1,200 - Exemptions	-1,200 - Exemptions	-1,200 - Exemptions
<u>\$11,000 - Tax base (taxable income)</u>	<u>\$45,000 - Tentative tax base (taxable income)</u>	<u>\$135,000 - Tentative tax base (taxable income)</u>
	\$5,000 - Tax base for capital gains tax	\$145,000 - Tax base for capital gains tax
	\$40,000 - Tax base for normal tax and surtax	--- - No tax base for normal tax and surtax
	<u>\$45,000 - Total tax base (taxable income)</u>	<u>\$145,000 - Total tax base</u>
Derivation of Tax:	Derivation of Tax:	Derivation of Tax:
1st \$4,000 of tax base taxed at 20% \$800	1st \$4,000 of tax base taxed at 20% \$800	\$135,000 tentative tax base taxed at normal tax and surtax rates from tax rate schedule II \$80,340
2nd \$4,000 of tax base taxed at 22% \$880	2nd \$4,000 of tax base taxed at 22% \$880	(above tax greater than capital gains tax—taxpayer uses derivation below)
Bal. \$3,000 of tax base taxed at 26% \$780	3rd \$4,000 of tax base taxed at 26% \$1,040	Derivation of Capital Gains Tax:
<u>\$11,000</u> Total tax <u>\$2,460</u>	4th \$4,000 of tax base taxed at 30% \$1,200	\$145,000 of tax base taxed at 50% \$72,500
	5th \$4,000 of tax base taxed at 34% \$1,360	<u>\$145,000</u> Total tax <u>\$72,500</u>
	6th \$4,000 of tax base taxed at 38% \$1,520	
	7th \$4,000 of tax base taxed at 43% \$1,720	
	8th \$4,000 of tax base taxed at 47% \$1,880	
	9th \$4,000 of tax base taxed at 50% \$2,000	
	Bal. \$4,000 of tax base taxed at 53% \$2,120	
	<u>\$40,000</u> Normal tax and surtax <u>\$14,520</u>	
	Derivation of Capital Gain Tax:	
	\$5,000 of tax base taxed at 50% \$2,500	
	<u>\$45,000</u> Total tax <u>\$17,020</u>	

Tax rate	Returns with tax rate as marginal rate						Returns with any tax at tax rate			
	Number of returns	Adjusted gross income (Dollars)	Tax base taxed at all rates (Dollars)	Tax generated at all rates		Tax base taxed at marginal rate (Dollars)	Tax generated at marginal rate (Dollars)	Number of returns	Tax base at tax rate (Dollars)	Tax generated at tax rate (Dollars)
				Amount (Dollars)	As a percent of adjusted gross income					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	

Example 1. — Data Reported on Joint Return With Normal Tax and Surtax Only

20 percent.....								1	4,000	800
22 percent.....								1	4,000	880
26 percent.....	1	16,000	11,000	2,460	15.4	3,000	780	1	3,000	780

Example 2. — Data Reported on Joint Return With Capital Gains Tax and Normal Tax and Surtax

20 percent.....								1	4,000	800
22 percent.....								1	4,000	880
26 percent.....								1	4,000	1,040
30 percent.....								1	4,000	1,200
34 percent.....								1	4,000	1,360
38 percent.....								1	4,000	1,520
43 percent.....								1	4,000	1,720
47 percent.....								1	4,000	1,880
50 percent (returns with capital gains tax and surtax).....	² 1	³ 50,000	³ 45,000	17,020	³ 34.0	5,000	2,500	1	5,000	2,500
50 percent.....								1	4,000	2,000
53 percent.....	1	50,000	45,000	17,020	34.0	4,000	2,120	1	4,000	2,120

Example 3. — Data Reported on Joint Return With Capital Gains Tax Only

50 percent (returns with capital gains tax only).....	1	150,000	145,000	72,500	48.3	145,000	72,500	1	145,000	72,500
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Summary of Data Reported on the Above Three Joint Returns

Total.....	3	216,000	201,000	91,980	42.6	157,000	77,900	² 3	201,000	91,980
20 percent.....								2	8,000	1,600
22 percent.....								2	8,000	1,760
26 percent.....	1	16,000	11,000	2,460	15.4	3,000	780	2	7,000	1,820
30 percent.....								1	4,000	1,200
34 percent.....								1	4,000	1,360
38 percent.....								1	4,000	1,520
43 percent.....								1	4,000	1,720
47 percent.....								1	4,000	1,880
50 percent (returns with capital gains tax only).....	1	150,000	145,000	72,500	48.3	145,000	72,500	1	145,000	72,500
50 percent (returns with capital gains tax and surtax).....	² 1	³ 50,000	³ 45,000	17,020	³ 34.0	5,000	2,500	1	5,000	2,500
50 percent.....								1	4,000	2,000
53 percent.....	1	50,000	45,000	17,020	34.0	4,000	2,120	1	4,000	2,120

¹This total is not the sum of the following tax rate classes as many returns have a tax base taxed at more than one rate.

²These returns are not included in the total as they already appear in the class which is their marginal normal tax and surtax rate.

³This amount is not included in the total for the reason stated in footnote 2.

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INDIVIDUAL INCOME TAX RETURNS FOR 1962

33

Table 1.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND CLASSES CUMULATED
[Taxable and nontaxable returns]

Adjusted gross income classes and classes cumulated	Returns		Adjusted gross income		Taxable income		Income tax after credits	
	Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ADJUSTED GROSS INCOME CLASSES								
Total.....	62,712,386	100.0	1348,701,466	100.0	195,320,479	100.0	44,902,840	100.0
No adjusted gross income.....	421,791	0.7	21,159,526	-0.3	-	-	-	-
Under \$500.....	4,002,049	6.4	1,304,371	0.4	-	-	-	-
\$500 under \$1,000.....	3,001,512	4.8	2,396,623	0.7	213,610	0.1	42,379	0.1
\$1,000 under \$1,500.....	3,953,747	6.3	4,904,997	1.4	1,029,637	0.5	203,759	0.5
\$1,500 under \$2,000.....	3,313,266	5.3	5,788,938	1.7	1,549,483	0.8	301,728	0.7
\$2,000 under \$2,500.....	3,292,738	5.3	7,415,882	2.1	2,301,060	1.2	445,048	1.0
\$2,500 under \$3,000.....	3,266,170	5.2	8,980,235	2.6	3,190,780	1.6	619,001	1.4
\$3,000 under \$3,500.....	3,349,192	5.3	10,887,666	3.1	4,217,093	2.2	826,100	1.8
\$3,500 under \$4,000.....	3,239,140	5.2	12,146,786	3.5	5,045,679	2.6	995,713	2.2
\$4,000 under \$4,500.....	3,159,556	5.0	13,425,430	3.9	5,932,502	3.0	1,181,829	2.6
\$4,500 under \$5,000.....	3,121,298	5.0	14,823,456	4.3	6,836,938	3.5	1,369,120	3.0
\$5,000 under \$6,000.....	6,157,541	9.8	33,834,250	9.7	16,456,822	8.4	3,311,603	7.4
\$6,000 under \$7,000.....	5,373,806	8.6	34,835,256	10.0	17,846,738	9.1	3,607,868	8.0
\$7,000 under \$8,000.....	4,332,917	6.9	32,379,767	9.3	17,670,715	9.0	3,599,828	8.0
\$8,000 under \$9,000.....	3,243,914	5.2	27,506,715	7.9	16,005,320	8.2	3,283,692	7.3
\$9,000 under \$10,000.....	2,404,470	3.8	22,776,270	6.5	13,961,232	7.1	2,892,363	6.4
\$10,000 under \$11,000.....	1,798,371	2.9	18,828,840	5.4	11,975,311	6.1	2,498,655	5.6
\$11,000 under \$12,000.....	1,248,376	2.0	14,316,378	4.1	9,447,206	4.8	1,996,485	4.4
\$12,000 under \$13,000.....	857,530	1.4	10,691,192	3.1	7,244,497	3.7	1,554,723	3.5
\$13,000 under \$14,000.....	594,214	0.9	8,003,140	2.3	5,542,371	2.8	1,206,799	2.7
\$14,000 under \$15,000.....	441,639	0.7	6,390,176	1.8	4,480,481	2.3	991,070	2.2
\$15,000 under \$20,000.....	1,047,768	1.7	17,818,457	5.1	12,847,914	6.6	2,970,823	6.6
\$20,000 under \$25,000.....	405,854	0.6	9,018,067	2.6	6,787,100	3.5	1,716,653	3.8
\$25,000 under \$50,000.....	537,511	0.9	17,926,263	5.1	14,072,276	7.2	4,308,594	9.6
\$50,000 under \$100,000.....	121,552	0.2	7,984,489	2.3	6,441,157	3.3	2,684,994	6.0
\$100,000 under \$150,000.....	15,781	(3)	1,883,854	0.5	1,496,533	0.8	748,088	1.7
\$150,000 under \$200,000.....	5,050	(3)	864,311	0.2	672,683	0.3	361,066	0.8
\$200,000 under \$500,000.....	5,167	(3)	1,465,175	0.4	1,111,155	0.6	631,123	1.4
\$500,000 under \$1,000,000.....	821	(3)	546,829	0.2	419,638	0.2	242,861	0.5
\$1,000,000 or more.....	355	(3)	717,179	0.2	524,548	0.3	310,895	0.7
CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASS								
No adjusted gross income.....	421,791	0.7	21,159,526	-0.3	-	-	-	-
Under \$600.....	4,423,840	7.1	144,845	-	-	-	-	-
Under \$1,000.....	7,425,352	11.8	2,541,468	0.7	213,610	0.1	42,379	0.1
Under \$1,500.....	11,379,099	18.1	7,446,465	2.1	1,243,247	0.6	246,138	0.5
Under \$2,000.....	14,692,365	23.4	13,235,403	3.8	2,792,730	1.4	547,866	1.2
Under \$2,500.....	17,985,103	28.7	20,651,285	5.9	5,093,790	2.6	992,914	2.2
Under \$3,000.....	21,251,273	33.9	29,631,520	8.5	8,284,570	4.2	1,611,915	3.6
Under \$3,500.....	24,600,465	39.2	40,519,186	11.6	12,501,663	6.4	2,438,015	5.4
Under \$4,000.....	27,839,605	44.4	52,665,972	15.1	17,547,342	9.0	3,433,728	7.6
Under \$4,500.....	30,999,161	49.4	66,091,402	19.0	23,479,844	12.0	4,615,557	10.3
Under \$5,000.....	34,120,459	54.4	80,914,858	23.2	30,316,782	15.5	5,984,677	13.3
Under \$6,000.....	40,278,000	64.2	114,749,108	32.9	46,773,604	23.9	9,296,280	20.7
Under \$7,000.....	45,651,806	72.8	149,854,364	43.0	64,620,342	33.1	12,904,148	28.7
Under \$8,000.....	49,984,013	79.7	181,964,131	52.2	82,291,057	42.1	16,503,976	36.8
Under \$9,000.....	53,227,927	84.9	209,470,846	60.1	98,296,377	50.3	19,787,668	44.1
Under \$10,000.....	55,632,397	88.7	232,247,116	66.6	112,257,609	57.5	22,680,031	50.5
Under \$11,000.....	57,430,768	91.6	251,075,956	72.0	124,232,920	63.6	25,178,686	56.1
Under \$12,000.....	58,679,144	93.6	265,392,334	76.1	133,680,126	68.4	27,175,171	60.5
Under \$13,000.....	59,536,674	94.9	276,083,526	79.2	140,924,623	72.2	28,729,894	64.0
Under \$14,000.....	60,130,888	95.9	284,086,666	81.5	146,466,994	75.0	29,936,693	66.7
Under \$15,000.....	60,572,527	96.6	290,476,842	83.3	150,947,475	77.3	30,927,763	68.9
Under \$20,000.....	61,620,295	98.3	308,295,299	88.4	163,795,389	83.9	33,898,586	75.5
Under \$25,000.....	62,026,149	98.9	317,313,366	91.0	170,582,489	87.3	35,615,239	79.3
Under \$50,000.....	62,563,660	99.8	335,239,629	96.1	184,654,765	94.5	39,923,833	88.9
Under \$100,000.....	62,685,212	100.0	343,224,118	98.4	191,095,922	97.8	42,608,827	94.9
Under \$150,000.....	62,700,993	100.0	345,107,972	99.0	192,592,455	98.6	43,356,895	96.6
Under \$200,000.....	62,706,043	100.0	345,972,283	99.2	193,265,138	98.9	43,717,961	97.4
Under \$500,000.....	62,711,210	100.0	347,437,458	99.6	194,376,293	99.5	44,349,084	98.8
Under \$1,000,000.....	62,712,031	100.0	347,984,287	99.8	194,795,931	99.7	44,591,945	99.3
Total.....	62,712,386	100.0	348,701,466	100.0	195,320,479	100.0	44,902,840	100.0

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 1.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND CLASSES CUMULATED—Continued
[Taxable and nontaxable returns]

Adjusted gross income classes and classes cumulated	Returns		Adjusted gross income		Taxable income		Income tax after credits	
	Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASS								
\$1,000,000 or more.....	355	(3)	717,179	0.2	524,548	0.3	310,895	0.7
\$500,000 or more.....	1,176	(3)	1,064,008	0.4	944,186	0.5	553,756	1.2
\$200,000 or more.....	6,343	(3)	2,729,183	0.8	2,055,341	1.1	1,184,879	2.6
\$100,000 or more.....	11,393	(3)	3,993,494	1.0	2,728,024	1.4	1,545,945	3.4
\$100,000 or more.....	27,174	(3)	5,777,348	1.6	4,224,557	2.2	2,294,013	5.1
\$50,000 or more.....	143,726	0.2	13,461,837	3.9	10,665,714	5.5	4,979,007	11.1
\$25,000 or more.....	686,237	1.1	31,388,100	9.0	24,737,990	12.7	9,287,601	20.7
\$20,000 or more.....	1,092,091	1.7	40,406,167	11.6	31,525,090	16.1	11,004,254	24.9
\$15,000 or more.....	2,139,859	3.4	58,224,624	16.7	44,373,004	22.7	13,975,077	31.1
\$14,000 or more.....	2,581,498	4.1	64,314,800	18.5	48,853,485	25.0	14,966,147	33.3
\$13,000 or more.....	3,175,712	5.1	72,317,940	20.8	54,395,856	27.8	16,172,946	36.0
\$12,000 or more.....	4,033,242	6.4	83,309,132	23.9	61,640,353	31.6	17,727,669	39.5
\$11,000 or more.....	5,281,618	8.4	97,525,510	30.0	71,037,559	36.4	19,724,154	43.9
\$10,000 or more.....	7,079,939	11.3	116,534,350	33.4	83,062,870	42.5	22,222,809	49.5
\$9,000 or more.....	9,484,459	15.1	139,330,620	39.9	97,024,102	49.7	25,115,172	55.9
\$8,000 or more.....	12,723,373	20.3	166,737,335	47.8	113,029,422	57.9	28,398,864	63.2
\$7,000 or more.....	17,050,580	27.2	199,117,102	57.1	130,700,137	66.9	31,998,692	71.3
\$6,000 or more.....	22,434,386	35.8	233,452,358	67.1	148,546,875	76.1	35,606,560	79.3
\$5,000 or more.....	28,591,927	45.6	267,786,603	76.8	165,003,697	84.5	38,918,163	86.7
\$4,500 or more.....	31,713,225	50.6	282,310,064	81.0	171,840,635	88.0	40,287,283	89.7
\$4,000 or more.....	34,872,781	55.4	296,335,494	84.9	177,773,137	91.0	41,469,112	92.4
\$3,500 or more.....	38,111,921	60.8	308,182,280	88.4	182,818,816	93.6	42,464,825	94.6
\$3,000 or more.....	41,461,113	66.1	319,469,946	91.5	187,035,909	95.8	43,290,925	96.4
\$2,500 or more.....	44,727,283	71.3	328,350,181	94.1	190,226,689	97.4	43,909,926	97.8
\$2,000 or more.....	48,020,021	76.6	335,466,063	96.2	192,527,749	98.6	44,354,974	98.8
\$1,500 or more.....	51,333,287	81.9	341,355,001	97.9	194,077,232	99.4	44,656,702	99.5
\$1,000 or more.....	55,287,034	88.2	346,159,938	99.3	195,105,869	99.9	44,860,461	99.9
\$600 or more.....	58,283,546	92.9	348,356,621	100.0	195,320,479	100.0	44,902,840	100.0
Returns with adjusted gross income.....	62,290,595	99.3	349,360,992	100.3	195,320,479	100.0	44,902,840	100.0
Total.....	62,712,386	100.0	348,701,466	100.0	195,320,479	100.0	44,902,840	100.0

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

1-Adjusted gross income less deficit.

2-Deficit.

3-Less than 0.05 percent.

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

Table 2. —SOURCES OF INCOME AND LOSS FOR RETURNS WITH STANDARD DEDUCTION, RETURNS WITH ITEMIZED DEDUCTIONS, AND RETURNS WITH NO ADJUSTED GROSS INCOME

(Taxable and nontaxable returns)

	All returns		Returns with standard deduction		Returns with itemized deductions		Returns with no adjusted gross income	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Adjusted gross income (or deficit).....	62,712,386	348,701,466	35,839,490	137,107,301	26,451,105	212,753,691	421,791	¹ 1,159,526
Salaries and wages (net).....	55,096,240	283,372,515	31,728,346	117,036,302	23,268,129	166,106,568	99,764	229,642
Dividends (after exclusions).....	5,830,562	10,639,818	1,979,199	1,477,339	3,809,503	9,129,365	41,867	33,104
Interest received.....	14,736,574	7,155,412	5,384,403	2,308,179	9,255,799	4,776,027	96,370	71,197
Business, farm, or profession:								
Net profit.....	6,917,605	26,851,131	3,831,916	10,402,191	3,068,290	16,409,610	17,394	39,329
Net loss.....	1,709,957	2,925,775	700,720	739,902	712,141	1,129,831	297,105	1,056,035
Sales of capital assets:								
Net gain.....	4,322,510	6,821,421	1,734,928	1,465,886	2,511,536	5,149,194	76,056	206,326
Net loss.....	1,599,445	1,050,393	390,101	234,912	1,173,178	775,106	36,167	40,371
Sales of property <i>other</i> than capital assets:								
Net gain.....	85,582	68,826	42,376	27,967	40,850	38,534	2,362	2,323
Net loss.....	184,215	285,266	66,216	40,513	98,905	152,722	19,096	92,026
Pensions and annuities:								
Life expectancy method.....	1,019,506	1,349,567	421,140	477,804	596,025	868,968	2,345	2,788
3-year method.....	514,457	972,926	222,949	358,659	289,630	612,099	1,883	2,158
Rents:								
Net income.....	4,077,128	3,933,475	1,591,819	1,257,744	2,439,836	2,608,253	45,474	67,465
Net loss.....	1,885,028	1,063,070	516,451	210,132	1,306,768	727,762	61,812	125,172
Royalties:								
Net income.....	402,503	584,339	169,034	161,784	224,540	406,521	8,938	16,039
Net loss.....	25,985	75,016	5,828	5,190	18,761	53,477	1,400	16,348
Partnership:								
Net profit.....	1,588,004	10,210,149	627,030	2,468,957	950,298	7,716,784	10,676	24,400
Net loss.....	367,728	865,832	94,574	102,407	228,424	485,020	44,730	278,400
Estate and trusts:								
Income.....	425,546	691,986	144,642	167,064	277,707	518,805	3,205	6,109
Loss.....	23,575	29,855	5,690	2,117	17,071	20,764	819	6,976
Other sources.....	(²)	2,343,416	(²)	831,934	(²)	1,756,593	(²)	³ 245,100

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

¹Deficit.²Not tabulated.³Negative "Other sources."

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 3.—SOURCES OF INCOME AND LOSS, RETURNS WITH STANDARD DEDUCTION, AND TOTAL ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES—Continued
[Taxable and nontaxable returns]

Adjusted gross income classes	All returns—Continued											
	Rents				Royalties				Partnership			
	Net income		Net loss		Net income		Net loss		Net profit		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
Total.....	4,077,128	3,933,475	1,885,028	1,063,070	402,503	584,339	25,985	75,016	1,588,004	10,210,149	367,728	865,832
No adjusted gross income.....	45,474	67,465	61,812	125,172	8,938	16,039	1,400	16,348	10,676	24,400	44,729	278,399
Under \$600.....	128,103	46,355	29,926	13,693	10,042	3,831			29,386	14,319	10,089	12,687
\$600 under \$1,000.....	165,349	84,228	28,127	15,185	10,202	3,227			33,132	22,945	5,341	9,695
\$1,000 under \$1,500.....	254,264	159,647	49,053	24,986	19,554	8,132	2,086	2,223	50,489	52,233	5,503	6,834
\$1,500 under \$2,000.....	233,743	166,619	45,177	19,850	20,062	11,961			46,348	62,221	11,081	10,170
\$2,000 under \$2,500.....	204,727	162,952	52,946	28,682	12,562	8,430			51,133	83,427	6,988	7,038
\$2,500 under \$3,000.....	184,496	139,922	57,206	22,970	18,325	15,729			49,172	96,935	10,161	10,909
\$3,000 under \$3,500.....	164,235	131,565	68,340	35,582	13,614	10,730			53,992	114,861	11,748	17,383
\$3,500 under \$4,000.....	174,432	146,745	82,011	28,986	14,466	8,684	3,306	2,415	60,515	142,404	12,159	12,680
\$4,000 under \$4,500.....	155,698	130,385	86,584	40,750	11,944	12,814			56,822	157,553	8,116	8,116
\$4,500 under \$5,000.....	165,358	124,543	85,374	37,947	16,422	15,053			62,724	205,773	9,448	9,382
\$5,000 under \$6,000.....	335,979	248,483	205,370	76,920	28,329	16,420			110,401	354,530	22,998	23,864
\$6,000 under \$7,000.....	332,136	204,998	181,871	72,082	23,470	14,439			105,605	375,725	20,433	15,678
\$7,000 under \$8,000.....	299,262	197,610	178,351	71,252	25,954	20,091	4,906	4,243	101,043	404,816	18,437	21,167
\$8,000 under \$9,000.....	238,763	169,263	135,236	55,498	20,027	25,572			84,464	352,941	17,101	17,101
\$9,000 under \$10,000.....	176,899	137,840	115,934	49,247	20,553	20,046			74,662	352,949	16,095	16,295
\$10,000 under \$11,000.....	148,717	138,144	93,080	44,934	14,645	16,541	1,035	1,850	62,850	323,923	13,385	17,254
\$11,000 under \$12,000.....	106,004	109,380	65,286	33,479	13,513	13,539			531	56,130	315,454	12,193
\$12,000 under \$13,000.....	82,901	106,820	45,003	25,185	9,936	14,588			599	45,486	277,574	10,507
\$13,000 under \$14,000.....	63,578	82,086	33,979	20,155	8,304	12,995			542	37,095	243,909	9,248
\$14,000 under \$15,000.....	52,555	80,312	26,213	17,304	7,728	10,508			769	1,296	33,093	7,357
\$15,000 under \$20,000.....	145,139	275,165	67,944	55,901	24,616	51,592	2,745	5,282	119,475	1,066,279	24,981	44,571
\$20,000 under \$25,000.....	69,524	169,529	29,188	26,697	13,531	26,709	1,340	1,658	73,616	859,906	15,395	39,168
\$25,000 under \$50,000.....	113,944	419,621	46,006	65,963	24,388	92,520	4,127	11,638	134,169	2,402,359	29,102	99,741
\$50,000 under \$100,000.....	29,051	166,026	11,496	28,295	8,316	60,054	1,568	8,218	37,614	1,176,502	10,178	60,784
\$100,000 under \$150,000.....	4,001	34,265	1,663	9,508	1,663	19,665	358	4,070	4,886	245,617	1,786	19,633
\$150,000 under \$200,000.....	1,223	15,963	649	4,653	545	12,796	145	5,299	1,457	95,936	687	15,831
\$200,000 under \$500,000.....	1,280	13,690	746	8,466	672	23,786	197	4,405	1,333	110,678	901	24,225
\$500,000 under \$1,000,000.....	192	2,657	149	2,152	129	11,319	34	2,450	163	15,139	200	9,791
\$1,000,000 or more.....	101	1,197	65	1,576	53	6,529	20	2,257	73	9,389	89	6,142
Returns under \$5,000.....	1,875,879	1,360,426	646,556	393,803	156,131	114,630	6,792	20,986	504,389	977,071	136,655	383,293
Returns \$5,000 under \$10,000.....	1,383,039	958,194	816,762	324,999	118,333	96,568	4,906	4,243	476,175	1,840,961	95,064	94,105
Returns \$10,000 or more.....	818,210	1,614,855	421,710	344,268	128,039	373,141	14,287	49,787	607,440	7,392,117	136,009	388,434

Adjusted gross income classes	All returns—Continued					Returns with standard deduction		Returns with itemized deductions						
	Estates and trusts		Loss		Other sources	Number of returns	Adjusted gross income (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total itemized deductions (Thousand dollars)				
	Income	Loss	Number of returns	Amount (Thousand dollars)										
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Total.....	425,546	691,986	23,575	29,855	2,343,416	35,839,490	137,107,301	26,451,105	212,753,691	41,660,909				
No adjusted gross income.....	3,205	6,109	(3)	(3)	424,100	-	-	-	-	-				
Under \$600.....	3,586	1,712			2,491	3,966,004	1,292,533	36,045	11,838	27,472				
\$600 under \$1,000.....	16,089	6,578			31,492	2,795,518	2,225,430	205,994	171,193	91,882				
\$1,000 under \$1,500.....	17,872	11,597	4,278	2,314	65,766	3,494,990	4,318,574	458,757	586,423	230,979				
\$1,500 under \$2,000.....	15,523	13,076			72,383	2,641,762	4,612,756	671,504	1,176,182	417,895				
\$2,000 under \$2,500.....	13,122	9,728			80,801	2,463,209	5,541,805	829,529	1,874,077	596,268				
\$2,500 under \$3,000.....	15,511	11,166			96,559	2,294,977	6,300,078	971,193	2,680,157	759,616				
\$3,000 under \$3,500.....	14,165	13,955			88,870	2,251,493	7,311,667	1,097,699	3,575,999	950,207				
\$3,500 under \$4,000.....	16,296	18,325	2,693	3,571	85,855	1,994,965	7,475,472	1,244,175	4,671,143	1,163,524				
\$4,000 under \$4,500.....	14,287	18,334			98,325	1,822,782	7,735,287	1,336,774	5,690,143	1,354,461				
\$4,500 under \$5,000.....	11,830	12,260			97,619	1,704,647	8,090,454	1,416,651	6,733,002	1,543,892				
\$5,000 under \$6,000.....	23,365	28,050			164,692	2,897,182	15,883,725	3,260,359	17,950,525	3,844,742				
\$6,000 under \$7,000.....	27,350	28,663			151,958	2,207,395	14,287,673	3,166,411	20,547,583	4,187,808				
\$7,000 under \$8,000.....	22,382	26,363	4,079	1,212	105,733	1,599,893	11,946,379	2,732,314	20,433,388	4,073,540				
\$8,000 under \$9,000.....	22,735	25,180			122,063	1,175,263	9,960,395	2,068,651	17,546,320	3,384,163				
\$9,000 under \$10,000.....	16,138	14,614			102,004	842,691	7,982,628	1,561,779	14,793,642	2,793,650				
\$10,000 under \$11,000.....	16,434	20,813	1,021	738	82,151	576,559	6,030,525	1,221,812	12,798,315	2,371,358				
\$11,000 under \$12,000.....	14,062	21,570			63,306	364,299	4,174,842	884,077	10,141,536	1,807,611				
\$12,000 under \$13,000.....	13,334	19,670			64,696	227,657	2,836,676	629,873	7,854,516	1,373,175				
\$13,000 under \$14,000.....	10,893	18,712			60,2	1,002	56,040	140,429	1,890,583	453,785				
\$14,000 under \$15,000.....	9,958	18,240			774	53,520	96,738	1,399,574	344,901	4,990,602				
\$15,000 under \$20,000.....	31,339	63,558	2,043	1,374	194,327	185,935	3,137,932	861,833	14,680,525	2,466,909				
\$20,000 under \$25,000.....	20,012	48,403			1,851	143,787	51,039	1,128,081	354,815	7,889,986				
\$25,000 under \$50,000.....	35,911	109,910	2,516	4,007	346,040	40,276	1,277,555	497,235	16,648,708	2,577,092				
\$50,000 under \$100,000.....	13,377	72,359	1,114	2,604	173,660	3,454	214,913	118,098	7,769,576	1,267,907				
\$100,000 under \$150,000.....	2,429	19,959	193	1,162	38,864	232	27,402	15,549	1,856,452	354,099				
\$150,000 under \$200,000.....	960	8,522	85	361	13,482	56	9,596	4,994	854,715	183,613				
\$200,000 under \$500,000.....	989	15,592	111	1,043	152	41	11,875	5,126	1,453,300	348,361				
\$500,000 under \$1,000,000.....	146	5,396	36	275	42,908	4	2,891	817	543,938	128,548				
\$1,000,000 or more.....	76	3,572	3	5	45,212	-	-	355	717,179	194,483				
Returns under \$5,000.....	143,656	122,840	7,790	12,861	475,061	25,430,347	54,904,056	8,268,321	27,170,328	7,136,196				
Returns \$5,000 under \$10,000.....	111,970	122,870	4,079	1,212	646,450	8,722,424	60,060,800	12,789,514	91,271,458	18,283,903				
Returns \$10,000 or more.....	169,920	446,276	11,706	15,782	1,221,905	1,686,719	22,142,445	5,393,270	94,311,905	16,240,810				

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

¹Adjusted gross income less deficit.

²Deficit.

³Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

⁴Negative "Other sources."

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

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

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Business, farm, or professional				Sales of capital assets			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net gain		Net loss	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	62,712,386	179,244,917	1,348,701,476	55,396,240	283,372,519	4,917,605	26,851,131	1,709,957	2,925,775	4,322,510	6,821,421	1,599,445	1,050,393
Taxable returns, total.....	50,090,313	141,827,748	1,030,646,415	45,920,243	273,266,144	4,839,418	24,017,332	1,333,428	1,330,599	3,494,573	6,114,690	1,382,133	895,590
\$0 under \$1,000.....	1,436,260	1,431,260	1,199,623	1,341,943	1,130,290	58,797	33,618	5,122	3,299	19,984	4,228	3,940	1,937
\$1,000 under \$1,500.....	2,264,571	2,455,326	2,826,311	2,385,116	2,243,283	106,952	108,928	13,953	10,335	43,459	14,409	11,334	6,189
\$1,500 under \$2,000.....	2,325,367	2,579,412	3,531,718	1,478,450	3,158,447	156,310	238,145	25,077	22,151	64,131	24,938	16,753	11,027
\$2,000 under \$2,500.....	2,288,183	3,683,667	5,153,458	1,246,750	4,464,009	209,601	337,909	35,280	31,400	74,279	35,553	18,844	10,374
\$2,500 under \$3,000.....	2,486,921	4,585,503	6,857,125	2,234,263	5,926,207	240,438	460,708	45,112	38,340	93,616	51,340	24,329	15,192
\$3,000 under \$3,500.....	2,713,702	5,663,245	8,832,135	2,441,353	7,674,715	270,570	59,360	54,573	51,752	117,940	72,287	25,956	18,548
\$3,500 under \$4,000.....	2,793,987	6,948,639	10,481,853	2,524,305	9,335,521	281,852	692,329	67,071	64,134	135,143	83,509	41,973	24,902
\$4,000 under \$4,500.....	2,899,060	7,681,762	12,325,390	2,851,538	10,844,057	237,675	753,785	73,280	68,304	130,353	82,265	38,474	23,832
\$4,500 under \$5,000.....	2,931,861	8,323,919	13,929,136	2,703,351	12,327,572	300,403	854,074	73,660	66,648	131,401	80,694	46,650	28,707
\$5,000 under \$5,500.....	5,945,050	18,574,377	32,683,730	5,374,675	29,553,665	526,129	1,623,467	138,409	116,205	288,728	187,964	93,496	58,456
\$5,500 under \$6,000.....	5,308,507	18,501,689	34,415,366	5,013,717	31,393,470	453,035	1,525,785	123,552	105,895	287,492	184,678	111,841	62,964
\$6,000 under \$6,500.....	4,303,518	15,348,379	32,165,659	4,084,048	29,329,333	386,364	1,425,013	92,335	81,502	265,572	162,979	95,860	62,254
\$6,500 under \$7,000.....	3,233,674	11,822,728	27,420,222	3,068,594	24,825,338	296,319	1,240,067	70,985	64,786	184,319	85,954	50,383	30,383
\$7,000 under \$7,500.....	2,398,655	8,683,209	22,721,630	2,256,429	20,339,215	223,667	1,113,400	47,697	48,176	212,928	167,929	89,402	54,165
\$7,500 under \$8,000.....	1,795,423	6,510,392	18,797,894	1,678,839	16,649,482	174,419	981,771	34,483	30,222	189,350	103,913	81,116	49,427
\$8,000 under \$8,500.....	1,245,499	4,492,351	14,283,702	1,150,570	12,380,714	133,655	652,774	24,500	27,353	154,643	150,172	70,179	42,171
\$8,500 under \$9,000.....	855,857	3,076,411	10,670,310	776,643	8,959,235	104,143	741,841	18,004	27,868	129,830	139,381	57,487	35,653
\$9,000 under \$9,500.....	593,177	2,123,423	7,989,180	525,336	6,444,630	83,044	679,014	13,108	21,039	104,521	119,144	50,237	31,539
\$9,500 under \$10,000.....	440,499	1,592,795	6,373,766	380,553	4,918,354	70,032	623,926	10,497	16,502	87,968	110,342	43,034	27,959
\$10,000 under \$10,500.....	1,045,363	3,868,890	17,777,463	846,678	16,145,350	214,319	2,402,031	28,932	56,886	461,295	441,295	141,167	95,217
\$10,500 under \$11,000.....	404,847	1,527,059	8,995,421	288,189	4,995,421	111,647	1,716,468	13,287	57,205	139,430	321,680	74,944	54,491
\$11,000 under \$11,500.....	536,118	2,074,610	17,879,811	350,483	7,639,179	158,476	3,705,022	21,494	134,414	222,330	901,398	127,285	98,649
\$11,500 under \$12,000.....	121,253	461,692	7,963,599	79,281	2,833,248	23,066	1,133,139	7,526	76,931	64,789	736,562	32,771	27,065
\$12,000 under \$12,500.....	15,712	57,143	1,875,601	10,233	502,136	2,416	129,865	1,707	30,213	13,693	336,353	3,346	2,914
\$12,500 under \$13,000.....	5,019	17,816	859,053	3,241	157,850	555	31,059	695	16,612	3,695	206,288	910	796
\$13,000 under \$13,500.....	5,110	17,736	1,447,070	3,208	209,295	490	29,399	842	27,268	4,121	489,546	710	637
\$13,500 under \$14,000.....	804	2,789	535,056	538	37,378	50	3,555	181	12,346	695	274,143	74	64
\$14,000 or more.....	342	1,108	670,146	222	13,789	26	7,292	95	10,581	306	367,331	31	23
Nontaxable returns, total.....	12,622,073	38,017,169	118,055,051	9,168,992	13,106,371	2,028,187	2,833,829	676,469	1,595,176	827,937	706,731	211,312	154,803
No adjusted gross income.....	421,791	1,166,630	1,159,526	99,764	229,642	17,394	39,329	297,105	1,056,035	76,056	206,326	36,167	40,371
Under \$500.....	4,002,349	5,506,555	1,304,371	3,437,449	1,245,176	394,509	121,011	86,979	91,111	90,162	33,874	28,565	18,766
\$500 under \$1,000.....	1,565,252	3,466,598	1,197,000	1,055,681	782,592	304,887	202,665	45,751	50,883	86,191	34,707	20,640	14,476
\$1,000 under \$1,500.....	1,689,176	4,876,047	2,078,686	1,075,909	1,258,914	361,391	341,806	60,332	77,003	119,802	53,311	19,711	9,971
\$1,500 under \$2,000.....	1,287,899	4,435,495	2,257,220	832,319	1,323,724	273,172	354,693	45,951	57,284	111,464	64,061	21,282	14,194
\$2,000 under \$2,500.....	1,004,558	4,050,208	2,262,424	651,644	1,333,727	208,477	342,877	35,004	48,071	102,755	64,270	15,316	9,459
\$2,500 under \$3,000.....	779,249	3,529,283	2,123,110	561,964	1,384,846	161,329	310,399	26,721	55,978	65,753	41,253	11,883	7,466
\$3,000 under \$3,500.....	635,490	3,254,011	2,055,531	490,545	1,465,482	128,309	297,528	23,172	32,040	54,147	43,264	18,294	13,455
\$3,500 under \$4,000.....	445,153	2,507,834	1,664,928	350,802	1,215,027	87,592	230,999	19,369	27,670	39,778	29,129	10,113	7,119
\$4,000 under \$4,500.....	260,466	1,591,217	1,105,110	231,714	813,873	53,545	144,919	10,818	13,030	24,022	16,773	5,835	3,145
\$4,500 under \$5,000.....	189,437	1,210,914	894,320	148,693	661,072	36,795	122,229	9,058	25,795	16,730	16,730	6,940	4,175
\$5,000 or more.....	339,503	2,421,777	2,271,877	262,548	1,486,296	66,794	303,374	15,609	80,278	39,230	103,033	16,586	12,201
Returns under \$5,000.....	34,120,459	78,471,625	180,914,858	28,742,165	68,644,376	3,873,939	6,582,309	1,054,988	1,871,294	1,599,073	1,652,971	422,949	283,355
Returns \$5,000 under \$10,000.....	21,511,938	73,490,430	151,332,258	20,256,790	136,835,921	1,958,918	7,192,134	477,549	454,371	1,332,300	932,360	490,412	297,997
Returns \$10,000 or more.....	7,079,989	25,882,802	116,454,350	6,101,285	77,892,218	1,084,698	13,076,688	177,420	300,110	1,391,137	4,836,090	686,084	469,041

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

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

PART I.—ALL RETURNS—Continued

Adjusted gross income classes	Sales of property other than capital assets				Dividends (after exclusion)		Interest received		Pensions and annuities				Rents			
	Net gain		Net loss		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Life expectancy method		3-year method		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
					(14)	(15)	(16)	(17)								
Grand total.....	85,582	68,826	184,215	285,266	5,830,562	10,639,818	14,736,574	7,155,412	1,019,506	1,349,567	514,457	972,926	4,077,128	3,933,475	1,885,028	1,063,070
Taxable returns, total.....	64,952	57,239	127,398	152,193	4,992,707	9,919,785	12,621,483	6,027,036	626,653	904,046	296,067	658,809	3,012,185	3,109,162	1,589,931	790,181
\$600 under \$1,000.....	4,926	2,075	4,821	2,546	35,364	11,745	73,446	18,457	(2)	(2)	(2)	(2)	15,312	6,591	3,786	1,197
\$1,000 under \$1,500.....					71,264	34,325	180,555	58,862	8,105	6,854	7,031	6,916	45,943	24,123	9,739	2,587
\$1,500 under \$2,000.....					93,256	45,139	233,364	99,176	19,541	19,764	19,541	19,764	64,840	42,629	18,202	7,557
\$2,000 under \$2,500.....					93,649	53,326	270,283	120,363	27,505	29,684	27,505	29,684	81,545	53,199	29,166	11,079
\$2,500 under \$3,000.....	2,487	1,226	3,908	5,129	118,945	81,505	329,128	152,963	35,347	37,873	18,696	27,710	103,130	64,863	36,052	13,077
\$3,000 under \$3,500.....	4,478	2,773	3,395	1,866	130,956	87,573	406,474	177,316	45,155	56,329	18,509	27,751	112,176	81,698	51,026	25,046
\$3,500 under \$4,000.....	2,594	883	6,294	3,345	169,508	131,620	449,510	201,879	41,701	50,281	25,810	49,235	139,251	112,967	69,645	22,734
\$4,000 under \$4,500.....	3,181	2,767	5,082	2,390	158,362	123,281	498,102	196,972	35,392	45,008	22,454	48,300	136,061	109,244	74,843	27,683
\$4,500 under \$5,000.....	3,773	3,273	5,081	3,093	172,240	117,680	558,336	193,839	43,048	57,356	18,729	37,424	150,849	108,002	73,874	28,965
\$5,000 under \$6,000.....	7,062	3,591	14,970	15,327	379,000	261,914	1,248,868	413,931	68,605	97,002	30,861	71,334	315,840	222,452	197,087	69,858
\$6,000 under \$7,000.....	5,260	2,174	9,870	7,511	377,774	285,944	1,276,190	400,576	52,284	72,306	30,746	58,554	325,096	196,246	179,138	70,303
\$7,000 under \$8,000.....	4,681	2,473	10,495	11,981	345,922	258,800	1,207,289	363,507	47,957	74,370	22,837	57,479	295,262	191,807	176,331	68,183
\$8,000 under \$9,000.....	5,761	4,429	7,954	5,821	340,114	247,003	1,045,547	342,065	30,493	50,692	15,417	43,910	236,776	165,715	135,036	55,369
\$9,000 under \$10,000.....	2,780	2,086	6,740	6,681	305,127	267,855	886,097	301,272	25,216	44,843	14,304	38,442	175,613	135,881	115,734	49,218
\$10,000 under \$11,000.....	3,679	4,123	5,546	4,260	277,883	250,569	771,702	268,951	22,194	28,863	9,539	23,854	148,182	136,610	92,879	44,784
\$11,000 under \$12,000.....	2,375	3,264	4,582	4,142	235,492	231,398	592,878	229,655	16,584	23,961	6,699	17,524	105,536	106,423	65,085	33,364
\$12,000 under \$13,000.....	1,839	2,335	3,612	4,288	196,968	222,958	450,868	195,482	13,118	20,822	5,884	14,719	82,400	104,737	44,936	24,327
\$13,000 under \$14,000.....	1,472	2,510	3,345	3,975	167,278	228,639	338,564	166,254	10,972	17,115	4,048	9,092	63,344	80,524	33,946	20,067
\$14,000 under \$15,000.....	805	949	2,074	3,245	146,170	208,089	266,966	152,465	9,702	14,468	3,045	8,987	52,188	78,634	25,946	16,989
\$15,000 under \$20,000.....	3,276	4,777	9,006	12,825	446,573	816,715	694,357	498,854	25,208	40,662	10,433	31,535	144,366	272,352	67,740	54,372
\$20,000 under \$25,000.....	1,365	505	4,796	8,146	229,745	658,653	296,425	309,245	14,353	30,446	5,495	20,216	69,157	165,042	29,088	26,483
\$25,000 under \$50,000.....	2,340	6,903	10,294	24,926	371,554	1,923,542	419,433	688,267	22,043	50,794	5,733	25,262	113,616	417,433	45,832	64,829
\$50,000 under \$100,000.....	634	3,034	3,971	13,154	104,161	1,484,041	103,340	305,327	7,259	21,669	1,861	11,637	28,964	165,192	11,444	26,497
\$100,000 under \$150,000.....	102	419	754	3,346	14,646	538,813	13,646	70,191	1,309	6,295	279	2,781	3,981	33,726	1,791	9,132
\$150,000 under \$200,000.....	32	80	332	1,805	4,761	298,783	4,454	30,671	470	2,312	121	1,435	1,210	15,765	646	4,636
\$200,000 under \$500,000.....	37	470	384	2,657	4,886	571,577	4,621	47,108	527	2,630	131	1,488	1,260	13,528	735	8,223
\$500,000 under \$1,000,000.....	7	12	58	470	774	201,352	730	13,898	71	344	15	110	189	2,647	143	2,056
\$1,000,000 or more.....	6	108	34	500	335	276,946	310	9,490	28	294	15	280	98	1,132	61	1,566
Nontaxable returns, total.....	20,630	11,587	56,817	133,073	837,855	720,033	2,115,091	1,128,376	392,853	445,521	218,390	314,117	1,064,943	824,313	295,097	272,889
No adjusted gross income.....	2,362	2,323	19,096	92,026	41,867	33,104	96,370	71,197	(2)	(2)	(2)	(2)	45,474	67,465	61,812	125,172
Under \$600.....	(2)	(2)	6,054	7,929	75,743	18,543	223,041	50,666	11,972	5,231	6,032	3,102	128,103	46,355	29,926	13,693
\$600 under \$1,000.....	2,681	1,311	4,214	2,903	93,899	34,233	265,216	57,564	32,038	18,778	12,863	7,613	150,037	77,637	24,341	13,988
\$1,000 under \$1,500.....	2,794	1,110	6,921	5,391	137,898	60,050	401,955	173,642	72,581	57,983	37,238	31,691	208,321	135,524	39,314	22,399
\$1,500 under \$2,000.....	2,787	1,496	2,212	2,212	137,673	78,603	342,055	173,657	83,518	91,399	45,013	50,788	168,903	123,990	26,975	12,293
\$2,000 under \$2,500.....	(2)	(2)	2,702	2,345	113,779	72,654	277,645	162,128	84,729	99,420	44,787	67,965	123,182	109,753	23,780	17,603
\$2,500 under \$3,000.....	3,905	2,742	3,195	4,158	71,990	54,480	170,160	108,976	42,703	62,996	31,856	56,584	81,366	75,059	21,154	9,893
\$3,000 under \$3,500.....			3,719	3,795	56,141	53,670	115,234	81,805	25,320	38,876	13,737	26,026	52,059	49,867	17,314	10,536
\$3,500 under \$4,000.....			33,723	35,099	74,949	46,728	18,313	36,949	10,879	25,996	35,181	33,778	12,366	6,252		
\$4,000 under \$4,500.....			21,213	41,763	32,887	7,082	12,429	4,446	11,848	19,637	21,141	11,741	13,067			
\$4,500 under \$5,000.....	16,824	26,633	32,653	30,161	4,939	6,060	(2)	14,509	16,541	11,500	8,982					
\$5,000 or more.....	40,756	231,751	74,050	104,865	7,313	12,612	6,397	20,430	38,171	67,203	14,874	19,011				
Returns under \$5,000.....	41,459	23,946	83,249	142,381	1,840,643	1,174,476	5,040,239	2,243,338	643,800	737,067	340,597	513,857	1,875,879	1,360,426	646,556	393,803
Returns \$5,000 under \$10,000.....	26,044	15,251	51,583	48,954	1,779,555	1,391,092	5,728,207	1,886,698	231,079	349,834	120,390	289,636	1,383,039	958,194	816,762	324,999
Returns \$10,000 or more.....	18,079	29,629	49,383	93,931	2,210,364	8,074,250	3,968,128	3,025,376	144,627	262,666	53,470	169,433	818,210	1,614,855	421,710	344,268

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

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BY ADJUSTED GROSS INCOME CLASSES—Continued

PART I.—ALL RETURNS—Continued

Adjusted gross income classes	Royalties				Partnership				Estate and trusts				Other sources (Thousand dollars) (42)	Exemptions (Thousand dollars) (43)
	Net income		Net loss		Net profit		Net loss		Income		Loss			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)		
Grand total.....	402,503	584,339	25,985	75,016	1,582,004	10,210,149	367,728	865,832	425,546	691,986	23,575	29,855	2,343,416	107,906,946
Taxable returns, total.....	312,189	511,045	22,207	53,917	1,364,245	9,808,535	273,337	480,355	370,845	636,582	19,409	17,138	2,334,546	85,096,649
\$600 under \$1,000.....	(2)	(2)			10,136	7,457	1,981	2,077	8,484	3,586			13,016	861,756
\$1,000 under \$1,500.....	4,159	2,086			19,928	18,666			11,253	7,234			27,274	1,473,196
\$1,500 under \$2,000.....	2,694	3,692	1,786	1,905	21,946	28,002	3,693	2,706	7,685	5,633			33,847	1,547,767
\$2,000 under \$2,500.....	5,794	3,923			27,634	44,202	(2)	(2)	6,859	4,360			42,578	2,210,201
\$2,500 under \$3,000.....	10,677	7,528			30,907	58,385	6,261	6,778	10,212	8,998			56,361	2,751,301
\$3,000 under \$3,500.....	8,087	6,796			36,319	77,635	7,967	7,629	11,092	10,791			66,836	3,400,948
\$3,500 under \$4,000.....	8,887	5,194	1,493	1,103	46,684	107,195	9,241	7,441	13,816	14,871			69,266	3,929,183
\$4,000 under \$4,500.....	10,638	9,373			48,311	132,655	8,315	5,993	14,873	17,442			83,367	4,553,437
\$4,500 under \$5,000.....	14,335	10,540			54,934	178,495	8,455	6,993	11,137	11,941	1,493	286	82,687	4,997,952
\$5,000 under \$6,000.....	27,729	15,333			102,624	329,156	20,770	18,421	21,385	25,190			157,448	11,144,626
\$6,000 under \$7,000.....	23,070	14,352	2,619	1,480	102,183	361,262	19,606	14,905	26,757	25,521	1,986	499	147,184	11,101,012
\$7,000 under \$8,000.....	25,261	19,790			99,242	392,922	17,644	20,412	21,589	24,836			107,409	9,329,027
\$8,000 under \$9,000.....	20,027	25,572			83,744	347,546	17,101	17,101	21,156	20,991	1,993	660	122,547	7,093,637
\$9,000 under \$10,000.....	19,860	19,423	2,187	2,450	74,362	351,433	16,062	16,286	16,072	14,605			102,143	5,208,126
\$10,000 under \$11,000.....	14,478	15,620	1,002	1,077	62,583	321,963	13,151	14,908	16,367	20,758		988	82,528	3,906,235
\$11,000 under \$12,000.....	13,413	13,466	606	529	55,877	311,721	11,893	14,814	13,962	21,380		903	63,670	2,695,410
\$12,000 under \$13,000.....	9,803	14,457	768	599	45,286	275,227	10,373	12,274	13,234	19,629		705	308	64,658
\$13,000 under \$14,000.....	8,238	12,477	542	234	36,961	243,221	9,148	10,121	10,793	18,283		602	1,002	56,020
\$14,000 under \$15,000.....	7,728	10,508	736	1,157	32,893	248,303	7,190	7,051	9,859	18,111		869	545	52,750
\$15,000 under \$20,000.....	24,441	51,171	2,712	5,257	119,305	1,065,173	24,680	43,577	30,838	62,136	2,010	1,265	194,584	2,321,335
\$20,000 under \$25,000.....	13,361	26,576	1,340	1,658	73,449	858,915	15,296	34,013	19,778	48,254	1,472	1,851	143,105	916,231
\$25,000 under \$50,000.....	24,269	90,382	4,119	11,321	133,906	2,400,283	28,623	84,676	35,761	107,804	2,483	3,799	346,116	1,244,407
\$50,000 under \$100,000.....	8,289	59,004	1,553	7,317	37,551	1,175,019	10,103	57,701	13,322	71,798	1,102	2,238	174,872	277,015
\$100,000 under \$150,000.....	1,696	19,532	354	3,468	4,876	245,417	1,758	18,398	2,417	19,854	191	896	38,634	34,288
\$150,000 under \$200,000.....	542	12,738	143	5,284	1,452	95,740	676	15,026	955	8,495	85	361	12,383	10,689
\$200,000 under \$500,000.....	660	22,730	193	4,371	1,319	108,017	880	22,697	976	15,541	109	569	1,616	10,641
\$500,000 under \$1,000,000.....	129	11,319	34	2,450	163	15,139	190	9,075	142	5,104	36	275	33,207	1,673
\$1,000,000 or more.....	51	6,528	20	2,257	70	9,386	86	5,779	73	3,436	3	5	35,148	666
Nontaxable returns, total.....	90,314	73,294	3,778	21,099	223,759	401,614	94,391	385,477	54,701	55,404	4,166	12,717	8,870	22,810,297
No adjusted gross income.....	8,938	16,039	1,400	16,348	10,676	24,400	44,729	278,399	3,205	6,109	(2)	(2)	3245,100	699,977
Under \$600.....	10,042	3,831			29,386	14,319	10,089	12,687	(2)	(4)			2,491	3,303,934
\$600 under \$1,000.....	9,289	2,825			22,996	15,488	4,821	9,338	7,605	2,992			18,476	2,079,959
\$1,000 under \$1,500.....	15,395	6,046			30,561	33,567	4,042	5,114	6,619	4,363			38,492	2,925,628
\$1,500 under \$2,000.....	14,368	8,266			24,802	34,219	7,388	7,464	7,838	7,443			38,536	2,661,296
\$2,000 under \$2,500.....	6,768	4,507			23,499	39,225	4,794	5,537	6,263	5,368			38,223	2,430,125
\$2,500 under \$3,000.....	7,648	8,201	2,378	4,751	18,265	38,550	3,900	4,131	5,299	2,168	3,347	6,976	40,198	2,117,570
\$3,000 under \$3,500.....	5,527	3,934			17,673	37,226	3,781	7,754	3,073	3,164			22,034	1,952,406
\$3,500 under \$4,000.....	5,579	3,490			13,831	35,209	2,918	5,239					16,589	1,504,700
\$4,000 under \$4,500.....					8,511	24,898			4,759	4,665			14,956	955,090
\$4,500 under \$5,000.....	3,393	7,454			7,790	27,278	2,086	4,512					14,932	726,548
\$5,000 or more.....	3,367	8,701			15,769	77,235	5,843	45,302	6,454	17,420			9,043	1,453,064
Returns under \$5,000.....	156,131	114,630	6,792	20,986	504,389	977,071	136,655	383,293	143,656	122,840	7,790	12,861	475,061	47,082,974
Returns \$5,000 under \$10,000.....	118,333	96,568	4,906	4,243	476,175	1,840,961	95,064	94,105	111,970	122,870	4,079	1,212	646,450	45,294,293
Returns \$10,000 or more.....	128,039	373,141	14,287	49,787	607,440	7,392,117	136,009	388,434	169,920	446,276	11,706	15,782	1,221,905	15,529,679

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

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

PART I.—ALL RETURNS—Continued

Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credit for—										Income tax after credits (Thousand dollars)	Self-employment tax	
		Number of returns	Amount (Thousand dollars)		Dividends received		Retirement income		Investment credit		Foreign taxes		Other tax credits			Number of returns	Amount (Thousand dollars)
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
Grand total.....	12,154,601	50,557,780	195,320,479	45,691,515	4,171,329	338,150	1,145,567	179,684	1,449,593	222,834	94,768	32,500	69,479	15,795	44,902,840	6,675,215	887,185
Taxable returns, total.....	-	50,092,363	194,951,647	45,615,915	4,033,694	334,460	824,753	139,267	1,321,982	195,245	92,106	29,459	66,259	14,166	44,902,840	4,814,724	739,467
\$600 under \$1,000.....	-	1,436,260	212,932	42,569	28,138	140	-	-	3,581	54	-	-	-	-	42,379	58,017	2,138
\$1,000 under \$1,500.....	-	2,264,571	1,024,692	204,873	55,559	686	3,686	83	6,989	266	-	-	-	-	203,759	111,294	5,896
\$1,500 under \$2,000.....	-	2,025,367	1,523,219	304,210	72,138	965	19,674	896	15,821	599	-	-	-	-	301,728	161,704	11,149
\$2,000 under \$2,500.....	-	2,288,180	2,252,451	450,145	71,375	1,263	29,962	2,282	23,533	1,540	-	-	-	-	445,048	212,145	17,824
\$2,500 under \$3,000.....	-	2,486,921	3,144,769	628,706	89,811	2,171	50,163	5,295	33,825	2,161	7,144	681	6,285	380	619,001	248,960	24,560
\$3,000 under \$3,500.....	-	2,713,702	4,174,670	840,194	105,075	2,448	63,914	8,173	43,094	3,127	-	-	-	-	826,100	277,708	32,078
\$3,500 under \$4,000.....	-	2,793,987	5,009,269	1,014,317	138,889	3,760	69,257	10,220	58,174	4,464	-	-	-	-	995,713	297,376	38,458
\$4,000 under \$4,500.....	-	2,899,090	5,908,440	1,200,938	122,675	3,346	99,030	10,806	53,635	4,694	-	-	5,939	300	1,181,829	297,622	42,236
\$4,500 under \$5,000.....	-	2,931,861	6,814,667	1,388,472	129,579	3,408	56,667	9,622	64,649	5,930	-	-	-	-	1,369,120	315,498	49,117
\$5,000 under \$6,000.....	-	5,945,050	16,419,495	3,349,024	286,367	8,242	92,861	17,000	114,149	11,197	3,752	892	4,386	89	3,311,603	525,585	85,064
\$6,000 under \$7,000.....	-	5,306,507	17,825,989	3,644,636	277,096	8,963	76,988	14,451	109,443	12,988	3,659	216	4,853	185	3,607,868	430,441	71,054
\$7,000 under \$8,000.....	-	4,303,518	17,662,110	3,631,384	264,660	8,797	52,466	10,199	97,065	12,269	-	-	5,958	231	3,599,828	352,624	59,759
\$8,000 under \$9,000.....	-	3,233,674	15,993,896	3,311,743	261,294	8,034	37,481	8,154	88,115	11,123	3,701	110	4,079	616	3,283,692	273,055	48,249
\$9,000 under \$10,000.....	-	2,398,655	13,953,385	2,918,862	233,046	8,724	32,835	6,752	70,832	10,611	(2)	(2)	(2)	(2)	2,892,363	211,696	38,823
\$10,000 under \$11,000.....	-	1,795,423	11,971,563	2,522,161	214,289	8,598	24,056	4,772	59,566	9,410	2,713	437	3,085	252	2,498,655	165,277	31,362
\$11,000 under \$12,000.....	-	1,245,499	9,442,947	2,016,269	183,099	8,224	18,260	3,477	48,489	7,362	3,415	557	2,011	138	1,996,485	128,265	25,228
\$12,000 under \$13,000.....	-	855,857	7,240,742	1,572,883	159,926	7,622	14,829	2,967	40,191	6,854	3,383	544	2,074	153	1,554,723	101,125	20,260
\$13,000 under \$14,000.....	-	593,177	5,539,740	1,223,530	138,683	7,945	13,820	2,785	33,647	5,310	2,374	469	1,706	208	1,206,799	79,360	16,099
\$14,000 under \$15,000.....	-	440,499	4,477,490	1,006,525	122,909	7,367	13,054	2,645	29,805	4,861	2,244	367	1,505	199	991,070	69,049	14,076
\$15,000 under \$20,000.....	-	1,045,363	12,843,030	3,030,651	388,192	29,493	33,537	6,565	104,523	21,564	10,827	1,663	5,988	489	2,970,823	214,316	44,902
\$20,000 under \$25,000.....	-	404,847	6,784,182	1,758,004	210,175	23,016	18,336	3,455	64,387	12,874	7,612	1,281	3,315	701	1,716,653	107,289	23,103
\$25,000 under \$50,000.....	-	536,118	14,070,077	4,418,368	353,330	68,492	30,608	5,962	117,391	28,376	20,908	5,172	7,491	1,635	4,308,594	142,431	30,817
\$50,000 under \$100,000.....	-	121,250	6,440,012	2,758,680	102,220	52,640	9,831	1,951	32,629	11,315	11,865	5,775	3,498	1,943	2,684,994	28,041	6,071
\$100,000 under \$150,000.....	-	15,712	1,496,096	773,677	14,480	18,744	1,823	409	6,650	2,660	2,976	2,515	813	1,234	748,068	3,597	709
\$150,000 under \$200,000.....	-	5,019	672,501	374,897	4,723	9,931	672	139	1,581	1,128	1,175	1,959	314	670	361,066	1,108	220
\$200,000 under \$500,000.....	-	5,110	1,109,146	655,996	4,866	17,981	767	168	1,756	1,659	1,436	3,797	319	1,262	631,123	994	189
\$500,000 under \$1,000,000.....	-	804	419,625	252,574	769	5,881	113	27	314	409	235	1,679	42	1,716	242,861	101	18
\$1,000,000 or more.....	-	342	524,512	321,627	331	7,579	63	12	148	440	114	989	25	1,715	310,895	46	8
Nontaxable returns, total.....	12,154,601	465,417	368,832	75,600	137,635	3,690	320,814	40,417	127,611	27,589	2,662	3,041	3,220	1,629	-	1,860,491	147,718
No adjusted gross income.....	421,791	-	-	-	-	-	-	-	-	-	-	-	(2)	(2)	-	59,758	4,526
Under \$600.....	4,002,049	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	1,559,351	5,901	678	135	(2)	(2)	(2)	(2)	3,335	91	-	-	-	-	-	163,622	5,796
\$1,000 under \$1,500.....	1,662,953	26,222	4,945	836	7,937	74	17,574	425	5,096	338	-	-	-	-	-	267,185	10,330
\$1,500 under \$2,000.....	1,212,627	75,273	26,264	5,112	27,064	384	63,782	4,084	8,298	643	-	-	-	-	-	336,079	17,206
\$2,000 under \$2,500.....	920,450	84,109	48,609	9,693	24,507	477	69,136	8,012	13,565	1,164	-	-	-	-	-	263,745	17,765
\$2,500 under \$3,000.....	709,013	70,235	46,011	9,137	18,095	508	53,661	7,052	15,388	1,579	2,662	3,041	3,187	1,596	-	204,359	17,190
\$3,000 under \$3,500.....	576,185	59,304	42,423	8,416	19,081	552	42,131	6,248	15,293	1,587	-	-	-	-	-	160,967	16,269
\$3,500 under \$4,000.....	401,458	43,694	36,410	7,268	13,430	561	28,980	4,731	13,820	1,915	-	-	-	-	-	133,765	15,718
\$4,000 under \$4,500.....	233,515	26,950	24,062	4,780	6,626	152	14,538	2,869	12,293	1,754	-	-	-	-	-	96,456	13,171
\$4,500 under \$5,000.....	165,960	23,476	22,271	4,450	5,932	249	11,471	1,952	10,799	2,195	-	-	-	-	-	58,760	9,202
\$5,000 or more.....	289,249	50,253	117,159	25,773	13,877	718	18,061	5,017	29,724	16,323	-	-	-	-	-	41,197	7,112
Returns under \$5,000.....	11,865,352	22,255,103	30,316,782	6,124,251	936,997	21,159	655,106	82,777	401,188	34,101	7,857	779	14,103	1,405	5,984,677	3,766,217	357,741
Returns \$5,000 under \$10,000.....	278,238	21,233,701	81,940,827	16,872,951	1,334,920	43,317	310,020	61,371	506,238	69,102	15,264	2,222	23,135	1,606	16,695,354	1,864,346	315,659
Returns \$10,000 or more.....	11,011	7,068,976	83,062,870	22,694,313	1,899,412	273,674	180,441	35,536	542,167	119,631	71,647	29,499	32,241	12,784	22,222,809	1,044,652	213,785

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

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

PART I.—ALL RETURNS—Continued

Adjusted gross income classes	Tax withheld				Payment on 1962 declaration		Tax due at time of filing		Overpayment					
	Number of returns	Amount (Thousand dollars)	Returns with excess social security tax		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Refund				Credit on 1963 tax	
			Number of returns	Amount (Thousand dollars)					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)						
Grand total.....	52,691,293	37,402,301	2,990,331	125,320	5,228,430	9,348,812	12,701,575	5,617,695	115,286	12,780	38,955,629	5,615,612	1,844,118	944,655
Taxable returns, total.....	44,908,721	36,676,521	2,951,264	124,117	4,840,728	7,270,723	17,121,454	5,499,959	100,889	16,829	31,213,270	4,838,534	1,517,906	848,768
\$600 under \$1,000.....	1,261,379	123,238			10,342	1,088	215,694	7,213	3,960	327	1,206,635	86,227	6,413	470
\$1,000 under \$1,500.....	1,970,935	278,871	1,779	74	42,964	7,574	610,562	28,517	(2)	(2)	1,599,685	102,816	21,133	2,291
\$1,500 under \$2,000.....	1,705,481	354,970			66,152	11,863	380,543	46,648	3,563	327	1,396,848	97,111	26,229	3,170
\$2,000 under \$2,500.....	1,955,580	505,815			100,827	22,382	676,606	65,909	3,601	415	1,545,482	125,400	40,677	5,999
\$2,500 under \$3,000.....	2,137,784	672,652	4,685	170	119,793	30,495	792,070	84,748			1,616,510	143,990	51,153	6,265
\$3,000 under \$3,500.....	2,963,044	901,552	2,580	270	140,772	49,253	1,005,924	101,761			1,633,116	180,077	60,336	10,069
\$3,500 under \$4,000.....	2,448,453	1,070,495	7,226	338	181,413	58,766	1,068,486	117,971	1,246	713	1,644,202	201,470	68,989	11,199
\$4,000 under \$4,500.....	2,594,626	1,273,422	16,925	318	182,754	67,122	1,082,782	131,239	6,324	1,007	1,736,103	240,257	68,314	12,506
\$4,500 under \$5,000.....	2,653,314	1,472,706	74,410	697	189,479	77,995	1,068,070	141,723	4,488	544	1,794,384	259,646	68,828	13,966
\$5,000 under \$6,000.....	5,499,200	3,596,198	492,306	2,729	374,597	173,359	1,829,712	236,353	12,562	2,280	3,964,028	631,409	129,164	26,576
\$6,000 under \$7,000.....	4,972,296	3,901,643	526,742	15,650	360,220	192,664	1,555,366	260,538	15,453	2,875	3,616,126	649,463	120,538	23,534
\$7,000 under \$8,000.....	4,054,413	3,795,012	468,963	17,952	329,924	203,659	1,283,674	246,403	10,113	1,153	2,899,114	552,777	114,418	31,546
\$8,000 under \$9,000.....	3,044,327	3,358,057	377,484	16,796	290,649	201,928	1,032,451	225,349	6,819	1,205	2,109,293	425,459	88,429	26,748
\$9,000 under \$10,000.....	2,242,278	2,851,690	275,575	12,563	265,040	204,226	798,213	202,725	5,729	993	1,518,971	302,141	34,242	24,342
\$10,000 under \$11,000.....	1,666,723	2,400,538	197,177	10,018	231,789	200,796	646,150	180,994	5,579	1,047	1,075,791	225,493	75,325	25,711
\$11,000 under \$12,000.....	1,139,705	1,830,250	137,526	7,598	178,475	194,323	522,780	163,506	3,906	693	667,463	144,657	53,418	20,971
\$12,000 under \$13,000.....	768,420	1,352,441	85,229	5,196	173,016	187,220	407,220	151,790	3,404	691	397,924	94,447	54,248	21,295
\$13,000 under \$14,000.....	579,841	992,376	37,244	3,738	153,190	180,609	314,125	131,830	1,773	416	235,899	61,067	47,496	20,408
\$14,000 under \$15,000.....	374,611	766,179	40,790	2,625	138,282	179,412	246,885	123,990	1,238	280	154,511	44,712	41,993	19,014
\$15,000 under \$20,000.....	827,660	1,949,939	84,341	7,161	464,735	797,993	639,383	456,718	2,309	715	274,046	101,163	144,314	86,964
\$20,000 under \$25,000.....	280,168	844,925	29,826	2,989	259,187	692,607	267,918	321,526	569	503	65,217	47,790	79,362	70,951
\$25,000 under \$50,000.....	333,461	1,424,377	50,479	7,025	423,056	2,277,562	362,856	355,722	497	350	54,577	79,315	127,966	198,716
\$50,000 under \$100,000.....	15,532	663,802	15,467	2,956	108,781	1,629,837	83,379	535,042	25	75	6,252	26,793	32,708	110,787
\$100,000 under \$150,000.....	9,713	122,430	2,387	607	14,840	501,199	11,027	161,379	-	-	695	6,869	4,211	29,269
\$150,000 under \$200,000.....	2,000	11,110	722	151	4,020	250,500	3,424	63,300	-	201	180	4,866	1,380	13,668
\$200,000 under \$500,000.....	2,994	45,263	719	182	4,951	445,017	3,593	167,364	-	-	204	3,963	1,380	22,342
\$500,000 under \$1,000,000.....	500	7,425	121	31	782	151,956	623	89,880	-	-	26	1,025	165	5,455
\$1,000,000 or more.....	201	3,969	45	13	336	182,509	258	129,454	-	-	8	431	77	4,596
Non-taxable returns, total.....	7,782,572	725,770	38,967	1,203	387,632	178,079	1,580,121	117,736	14,397	1,951	7,742,359	776,778	226,212	95,887
No adjusted gross income.....	80,038	26,392	1,968	122	60,384	41,647	51,436	3,684	(2)	(2)	98,291	46,625	34,623	20,098
Under \$600.....	3,283,194	126,162			24,872	6,491	154,783	5,304	5,745	255	3,277,888	127,779	15,958	4,126
\$600 under \$1,000.....	863,200	61,623			24,320	5,713	219,691	9,400			860,165	62,370	15,618	2,969
\$1,000 under \$1,500.....	795,132	72,527			37,084	9,540	302,644	15,178			785,733	74,730	21,045	5,387
\$1,500 under \$2,000.....	631,720	71,356	5,616	181	37,381	10,743	226,010	14,950	6,334	729	622,788	73,261	19,803	5,937
\$2,000 under \$2,500.....	487,499	64,342			38,280	11,315	168,869	14,213			480,449	65,235	25,177	7,389
\$2,500 under \$3,000.....	435,443	60,516			32,239	9,831	129,676	12,868			424,993	62,410	16,334	4,936
\$3,000 under \$3,500.....	392,239	61,024			35,560	10,347	101,671	11,794			383,861	61,630	21,626	5,677
\$3,500 under \$4,000.....	288,891	45,440	3,409	101	22,707	7,913	73,550	10,080			280,019	44,394	13,515	4,311
\$4,000 under \$4,500.....	172,876	32,883			16,768	7,075	43,172	6,662	2,118	462	169,307	34,106	9,771	3,311
\$4,500 under \$5,000.....	128,635	28,229	3,906	61	16,732	8,370	28,870	4,837			127,499	30,081	10,870	4,844
\$5,000 or more.....	226,705	75,276	22,068	678	41,305	48,094	49,749	8,766			231,266	93,157	23,872	25,646
Returns under \$5,000.....	26,649,463	7,316,371	124,504	2,392	1,381,429	453,029	8,631,109	834,699	45,276	5,463	21,683,958	2,120,615	614,412	136,176
Returns \$5,000 under \$10,000.....	20,033,307	17,566,192	2,162,310	72,276	1,663,179	998,599	6,598,562	1,230,411	50,676	8,506	14,331,706	2,633,473	555,437	142,176
Returns \$10,000 or more.....	6,008,523	12,519,738	703,517	50,652	2,183,822	7,897,184	3,511,904	3,552,585	19,334	4,811	2,939,965	861,524	674,269	666,303

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

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

PART II.—JOINT RETURNS OF HUSBANDS AND WIVES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Business, farm, or profession				Sales of capital assets			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net gain		Net loss	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	37,087,448	140,687,899	271,431,648	32,439,272	219,864,849	5,605,309	23,971,575	1,412,066	2,487,188	3,155,283	5,332,830	1,193,509	775,514
Taxable returns, total.....	31,231,322	115,030,198	259,072,970	28,615,362	210,881,642	4,063,141	21,558,828	891,323	1,168,114	2,591,666	4,806,785	1,059,194	675,617
\$600 under \$1,000.....	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
\$1,000 under \$1,500.....	71,100	140,694	99,963	52,692	69,504	21,658	24,002	2,935	3,934	2,821	1,968	2,901	1,524
\$1,500 under \$2,000.....	228,606	455,713	403,719	176,897	290,373	60,859	80,817	12,641	12,282	15,193	7,214	15,193	7,214
\$2,000 under \$2,500.....	527,548	1,189,471	1,189,202	435,774	928,851	119,826	188,001	24,187	22,798	28,885	15,067	5,419	3,152
\$2,500 under \$3,000.....	775,611	2,153,297	2,148,196	657,552	1,703,262	167,132	316,391	33,269	29,359	41,701	23,092	10,056	5,360
\$3,000 under \$3,500.....	1,057,117	3,179,220	3,450,460	910,330	2,798,770	203,378	442,290	42,702	42,599	59,801	39,466	12,370	7,899
\$3,500 under \$4,000.....	1,263,847	4,118,321	4,743,402	1,099,666	3,879,815	228,263	558,456	54,831	54,321	75,974	51,999	17,142	10,644
\$4,000 under \$4,500.....	1,556,523	5,392,912	6,625,367	1,397,266	5,644,432	239,195	616,459	65,581	57,197	80,869	51,644	22,442	14,049
\$4,500 under \$5,000.....	1,742,258	6,343,600	8,284,512	1,575,770	7,118,830	264,736	755,998	64,735	59,651	81,524	47,221	29,213	17,474
\$5,000 under \$6,000.....	4,176,722	15,683,810	23,029,244	3,912,775	20,740,237	467,536	1,423,369	124,658	107,077	192,930	120,304	63,573	40,168
\$6,000 under \$7,000.....	4,335,709	16,887,729	28,142,920	4,109,607	25,767,636	426,125	1,386,986	113,234	98,699	212,280	131,616	77,425	42,901
\$7,000 under \$8,000.....	3,761,642	14,685,474	28,123,224	3,588,200	25,832,590	359,263	1,299,978	85,931	74,820	212,469	121,916	72,709	46,688
\$8,000 under \$9,000.....	2,941,751	11,349,872	24,951,479	2,808,599	22,781,921	279,360	1,160,029	59,258	67,613	196,892	144,737	73,278	41,644
\$9,000 under \$10,000.....	2,203,555	8,361,709	20,876,753	2,091,766	18,925,135	208,740	1,025,003	45,196	43,366	171,148	127,692	73,270	43,855
\$10,000 under \$11,000.....	1,686,439	6,325,861	17,658,159	1,593,398	15,860,173	164,575	918,210	32,185	33,814	162,478	125,420	69,540	40,874
\$11,000 under \$12,000.....	1,174,942	4,371,099	13,474,728	1,098,533	11,873,345	125,835	796,319	23,430	26,346	134,930	119,957	60,771	35,095
\$12,000 under \$13,000.....	804,328	2,987,162	10,027,772	741,666	8,601,819	97,349	686,034	17,028	24,869	113,754	109,870	49,351	29,654
\$13,000 under \$14,000.....	558,005	2,063,503	7,515,436	503,533	6,216,386	78,395	636,116	12,440	19,530	92,339	95,548	44,415	27,173
\$14,000 under \$15,000.....	412,001	1,543,150	5,960,869	363,898	4,729,599	65,267	582,188	9,528	14,326	77,619	88,518	37,638	23,659
\$15,000 under \$20,000.....	966,038	3,725,132	16,419,076	803,423	11,626,919	200,421	2,244,364	26,044	51,135	242,312	371,044	123,557	80,776
\$20,000 under \$25,000.....	369,017	1,460,343	8,194,656	272,234	4,654,201	104,284	1,605,130	12,160	51,615	122,998	259,096	66,129	47,252
\$25,000 under \$50,000.....	485,900	1,976,401	16,197,084	330,161	7,239,079	150,874	3,541,583	19,460	121,673	196,558	745,781	113,756	87,328
\$50,000 under \$100,000.....	108,964	438,043	7,145,213	74,744	2,699,548	26,695	1,086,573	6,790	66,927	57,501	619,112	29,846	24,594
\$100,000 under \$150,000.....	13,687	53,244	1,632,567	9,614	477,917	2,261	122,256	1,514	26,717	9,256	284,689	2,970	2,597
\$150,000 under \$200,000.....	4,253	16,314	727,655	3,012	177,529	514	28,760	617	14,729	3,158	173,795	764	670
\$200,000 under \$500,000.....	4,273	16,134	1,209,737	2,994	199,258	438	27,749	743	23,994	3,476	419,978	589	526
\$500,000 under \$1,000,000.....	652	2,481	430,512	488	34,322	43	3,188	156	10,533	572	233,995	59	51
\$1,000,000 or more.....	241	916	410,576	177	9,716	19	2,565	70	8,190	228	276,046	11	10
Nontaxable returns, total.....	5,856,126	25,657,701	12,358,678	3,823,910	8,983,207	1,542,168	2,412,747	520,743	1,319,074	563,617	526,045	134,315	99,897
No adjusted gross income.....	264,049	920,785	4872,101	76,779	203,424	12,500	30,902	204,055	848,839	55,850	144,521	19,837	25,337
Under \$600.....	452,939	1,477,616	155,988	212,084	111,449	163,226	65,026	58,653	73,019	44,304	23,775	9,775	6,370
\$600 under \$1,000.....	521,848	1,709,613	425,778	279,804	231,038	185,771	126,883	35,226	42,789	45,601	24,340	9,249	6,769
\$1,000 under \$1,500.....	865,732	2,922,570	1,074,693	534,319	633,306	269,054	254,711	50,181	66,816	73,334	36,581	12,818	6,160
\$1,500 under \$2,000.....	822,914	3,102,077	1,445,039	540,503	844,140	229,427	298,313	40,995	48,236	73,008	42,965	12,163	7,246
\$2,000 under \$2,500.....	719,140	3,083,884	1,619,311	478,482	972,459	183,769	301,741	32,150	45,143	74,513	48,114	11,249	7,579
\$2,500 under \$3,000.....	598,191	2,805,965	1,630,873	438,526	1,064,115	146,381	280,471	24,987	34,600	52,981	32,081	8,477	5,027
\$3,000 under \$3,500.....	528,167	2,758,318	1,709,217	410,861	1,221,615	120,404	277,617	22,472	30,452	44,602	38,541	15,195	11,514
\$3,500 under \$4,000.....	375,637	2,132,023	1,404,680	298,037	1,022,919	81,989	215,469	18,169	26,165	30,666	22,728	9,613	6,752
\$4,000 under \$4,500.....	230,168	1,419,376	976,333	178,577	719,102	50,524	155,225	10,118	12,326	20,356	14,203	5,635	2,945
\$4,500 under \$5,000.....	170,100	1,096,852	803,923	133,716	594,280	35,294	116,416	8,758	25,562	15,764	14,314	5,461	3,243
\$5,000 or more.....	307,241	2,228,622	1,984,944	242,222	1,365,360	63,829	289,973	14,979	65,127	32,638	83,882	14,843	10,955
Returns under \$5,000.....	12,772,088	46,510,900	137,319,044	9,888,228	30,052,159	2,783,486	5,105,202	806,645	1,536,088	917,747	679,834	219,015	149,044
Returns \$5,000 under \$10,000.....	17,715,566	69,146,175	126,884,416	16,746,966	115,333,101	1,801,757	6,549,555	441,457	422,486	1,013,629	685,433	372,928	224,268
Returns \$10,000 or more.....	6,599,794	25,030,824	107,228,188	5,804,078	74,479,589	1,020,066	12,316,818	163,964	528,614	1,223,907	3,967,563	601,566	402,202

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

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

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

Adjusted gross income classes	Sales of property other than capital assets				Dividends (after exclusions)		Interest received		Pensions and annuities				Rents			
	Net gain		Net loss		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Life expectancy method		3-year method		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Grand total.....	64,554	54,211	154,017	233,642	3,690,726	6,650,667	10,368,413	4,761,295	588,322	863,700	303,143	622,172	2,925,925	2,807,549	1,477,818	840,339
Taxable returns, total.....	49,703	44,854	109,066	131,067	3,279,326	6,299,404	9,159,538	4,076,324	358,812	589,212	176,283	417,876	2,291,288	2,287,715	1,284,110	645,671
\$600 under \$1,000.....	(2)	(2)	1,800	1,266	(2)	(2)	7,574	1,838	2,773	2,915	(2)	(2)	3,908	2,208	(2)	(2)
\$1,000 under \$1,500.....					5,894	2,619	29,700	11,648					16,351	9,880	3,327	1,457
\$1,500 under \$2,000.....					12,759	4,060	63,706	27,329	7,631	8,709	(2)	(2)	28,708	16,353	9,795	3,829
\$2,000 under \$2,500.....					23,052	7,456	103,850	41,071	11,112	10,768	4,253	6,771	48,829	26,714	14,395	5,855
\$2,500 under \$3,000.....	4,092	2,473	3,109	3,109	41,179	21,304	167,347	67,334	15,210	20,253	7,619	10,120	60,207	35,521	23,716	12,028
\$3,000 under \$3,500.....					5,301	2,624	37,489	30,480	20,797	21,272	14,457	27,979	82,350	64,070	38,799	13,064
\$3,500 under \$4,000.....					4,188	1,787	26,477	26,616	15,744	22,282	12,784	27,979	89,554	64,325	48,956	17,116
\$4,000 under \$4,500.....	6,675	2,480	4,982	3,029	62,895	42,887	308,440	102,665	23,377	38,463	11,564	23,083	103,426	59,323	55,604	22,502
\$4,500 under \$5,000.....					71,466	42,887	308,440	102,665	23,377	38,463	11,564	23,083	103,426	59,323	55,604	22,502
\$5,000 under \$6,000.....	5,375	2,724	11,703	13,072	179,601	99,853	778,802	226,424	40,686	66,604	17,218	36,916	234,542	147,577	150,227	50,069
\$6,000 under \$7,000.....	4,174	2,151	8,184	6,698	219,492	124,905	944,587	268,254	34,448	50,360	19,096	37,031	262,620	146,784	150,470	57,271
\$7,000 under \$8,000.....	4,088	2,324	10,061	9,733	223,910	121,953	1,002,684	257,445	30,774	57,317	16,711	40,043	258,696	152,490	158,600	59,445
\$8,000 under \$9,000.....	3,661	2,413	6,961	5,038	248,262	133,001	900,377	250,770	25,321	40,278	13,122	32,745	214,116	136,455	124,625	50,437
\$9,000 under \$10,000.....	(2)	(2)	6,540	6,649	229,882	151,106	770,639	215,581	18,438	29,030	12,691	32,825	158,696	103,594	106,382	44,156
\$10,000 under \$11,000.....	3,211	2,996	5,245	4,083	228,623	148,379	703,293	211,282	17,777	23,224	8,168	20,658	135,483	110,441	88,429	42,024
\$11,000 under \$12,000.....	2,141	3,078	4,047	3,331	199,033	135,766	545,514	183,395	13,100	19,968	5,461	13,970	95,036	84,968	61,602	31,199
\$12,000 under \$13,000.....	1,606	1,892	3,144	3,758	167,143	134,045	413,745	153,456	10,944	18,561	5,144	12,840	74,026	80,423	42,528	22,669
\$13,000 under \$14,000.....	1,271	1,941	3,091	3,093	144,693	139,964	313,150	133,976	8,527	14,609	3,346	7,981	57,523	64,711	31,605	18,392
\$14,000 under \$15,000.....	739	901	1,706	1,855	127,258	132,063	245,181	120,173	7,762	12,002	2,543	7,212	46,702	61,524	24,307	15,877
\$15,000 under \$20,000.....	2,909	4,360	7,929	11,300	389,866	523,060	633,682	402,686	20,437	34,296	8,928	27,798	128,785	223,584	62,713	49,849
\$20,000 under \$25,000.....	1,332	495	4,321	7,418	202,072	448,736	267,026	246,325	11,464	26,673	4,196	15,139	61,163	141,576	26,736	23,852
\$25,000 under \$50,000.....	2,149	6,158	9,370	23,455	329,428	1,369,958	377,625	573,582	17,763	43,858	4,919	22,227	101,626	351,209	42,171	59,139
\$50,000 under \$100,000.....	602	2,804	3,662	12,028	92,933	1,135,531	92,802	260,595	5,933	17,817	1,572	10,299	26,106	148,568	10,352	23,355
\$100,000 under \$150,000.....	94	411	693	3,004	12,732	416,748	11,956	59,617	1,096	5,096	243	2,432	3,509	28,794	1,602	8,371
\$150,000 under \$200,000.....	29	79	301	1,656	4,020	225,676	3,811	25,783	386	2,031	101	1,183	1,032	12,907	568	4,125
\$200,000 under \$500,000.....	29	289	350	2,308	4,079	439,017	3,902	40,168	436	2,395	120	1,071	1,071	11,131	630	6,746
\$500,000 under \$1,000,000.....	7	12	52	436	629	147,050	11,000	11,000	10	10	10	10	10	10	10	10
\$1,000,000 or more.....	5	108	19	339	236	121,103	223	7,221	16	214	12	208	70	594	46	1,383
Non-taxable returns, total.....	14,851	9,357	44,951	102,575	411,400	351,263	1,208,875	684,971	229,510	274,488	126,860	204,296	634,637	519,834	193,708	194,668
No adjusted gross income.....	(2)	(2)	13,889	64,933	23,276	24,368	56,840	50,778	(2)	(2)	(2)	(2)	30,705	36,983	32,907	79,783
Under \$600.....																
\$600 under \$1,000.....	4,215	1,929	4,141	6,891	23,182	5,688	76,270	21,470	6,347	3,224	(2)	(2)	48,561	21,014	10,828	6,499
\$1,000 under \$1,500.....			(2)	(2)	26,234	9,805	100,887	33,970	14,443	8,520	5,532	3,505	61,386	32,886	11,762	7,492
\$1,500 under \$2,000.....			5,335	4,948	48,386	18,835	186,363	78,674	32,719	27,163	16,357	14,379	97,500	62,005	22,669	16,076
\$2,000 under \$2,500.....	4,188	2,306	5,504	3,321	62,754	28,871	200,135	95,299	45,250	48,706	21,248	24,469	102,750	75,041	16,690	8,706
\$2,500 under \$3,000.....					62,960	34,668	181,055	102,512	51,573	62,507	23,647	33,714	89,036	74,021	17,229	12,693
\$3,000 under \$3,500.....	2,502	1,904	(2)	(2)	46,430	26,116	127,381	73,184	30,641	41,608	22,560	40,486	63,021	54,170	17,795	8,594
\$3,500 under \$4,000.....			3,795	3,719	37,501	27,257	90,552	61,592	17,623	26,970	11,071	21,546	43,600	41,297	16,321	9,086
\$4,000 under \$4,500.....					24,629	21,455	62,791	36,798	13,968	28,175	8,806	21,622	31,028	29,846	11,280	5,964
\$4,500 under \$5,000.....	2,598	1,233	4,296	3,154	12,623	11,879	35,338	22,926	6,489	12,384	4,446	11,848	18,444	19,363	11,248	13,037
\$5,000 or more.....			2,102	8,848	12,879	17,966	28,508	27,310	4,446	3,774	(2)	(2)	14,109	16,285	11,007	8,799
Returns under \$5,000.....	26,441	14,412	64,617	105,542	656,288	378,398	2,296,043	1,032,606	318,295	389,021	173,746	279,700	1,033,473	742,205	380,121	252,759
Returns \$5,000 under \$10,000.....	21,885	14,148	45,003	42,823	1,125,420	672,564	4,452,801	1,271,237	153,919	252,266	84,492	198,557	1,157,257	726,739	703,056	273,161
Returns \$10,000 or more.....	16,228	25,651	44,397	85,277	1,909,018	5,599,705	3,619,569	2,457,452	116,108	222,413	44,905	143,915	735,195	1,338,605	394,641	314,419

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

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

Adjusted gross income classes	Royalties				Partnership				Estates and trusts				Other sources (Thousand dollars) (42)	Exemptions (Thousand dollars) (43)
	Net income		Net loss		Net profit		Net loss		Income		Loss			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)		
Grand total.....	299,701	422,126	21,003	68,573	1,260,643	9,088,402	290,961	722,641	228,823	365,039	15,723	21,781	1,775,408	84,412,737
Taxable returns, total.....	238,260	364,227	18,558	48,816	1,097,288	8,745,451	224,302	412,944	205,671	338,343	13,538	11,530	1,754,744	69,018,118
\$600 under \$1,000.....					(2)	(2)	-	-	-	-			2,306	356
\$1,000 under \$1,500.....	6,101	3,092			4,835	6,601							6,944	84,416
\$1,500 under \$2,000.....					9,054	15,418	1,300	702	1,393	938			12,039	273,428
\$2,000 under \$2,500.....			1,793	1,585							1,200	303		778,483
\$2,500 under \$3,000.....	4,796	2,579			14,094	27,513	3,974	5,269	3,888	1,977			28,144	1,291,978
\$3,000 under \$3,500.....	4,106	2,781			20,647	45,912	4,767	7,797					36,037	1,907,532
\$3,500 under \$4,000.....	5,507	3,221			29,806	72,357	5,475	2,880	2,880	3,037			34,802	2,470,993
\$4,000 under \$4,500.....	9,437	8,300			31,860	95,076	5,335	3,782	4,107	3,200			31,590	3,235,747
\$4,500 under \$5,000.....	10,835	5,771			41,223	134,347	4,989	4,343	(2)	(2)			58,745	3,806,160
\$5,000 under \$6,000.....	20,670	10,806			81,824	269,114	15,977	15,900	10,814	10,976			101,022	9,410,286
\$6,000 under \$7,000.....	18,183	10,869	1,893	1,398	86,585	317,821	16,233	12,911	15,493	10,803			107,163	10,132,637
\$7,000 under \$8,000.....	18,788	12,060			84,770	339,786	15,124	13,682	12,891	8,634			81,363	8,811,284
\$8,000 under \$9,000.....	16,787	20,514	2,087	2,449	74,172	315,804	14,917	16,509	14,463	13,496			98,839	6,809,923
\$9,000 under \$10,000.....	15,400	10,474			65,488	312,943	14,369	14,896	8,434	5,125			91,530	5,017,025
\$10,000 under \$11,000.....	11,835	11,244	903	1,039	56,044	286,297	11,980	14,049	11,750	10,911	822	629	65,184	3,795,517
\$11,000 under \$12,000.....	11,271	9,682	602	529	50,293	281,187	10,689	13,094	10,233	12,082	736	252	50,639	2,622,659
\$12,000 under \$13,000.....	8,198	10,942	635	570	40,901	245,718	9,484	10,560	9,583	12,036	535	195	52,273	1,792,297
\$13,000 under \$14,000.....	7,164	9,776	509	208	33,146	218,292	8,412	9,464	7,845	9,484	468	809	45,222	1,238,102
\$14,000 under \$15,000.....	6,458	7,771	569	960	29,944	226,554	6,321	5,622	7,346	12,335	803	338	42,576	929,890
\$15,000 under \$20,000.....	20,751	37,111	2,412	4,868	107,146	954,872	21,990	36,989	23,030	36,551	1,408	418	167,557	2,235,079
\$20,000 under \$25,000.....	11,481	23,009	1,207	1,594	67,585	790,613	13,828	31,443	14,970	29,774	1,137	1,606	118,593	876,206
\$25,000 under \$50,000.....	20,655	71,259	3,809	10,599	124,208	2,237,637	26,531	75,558	28,342	68,093	1,940	2,740	307,112	1,185,841
\$50,000 under \$100,000.....	7,226	43,124	1,460	6,769	35,273	1,107,941	9,357	52,259	10,912	49,640	951	1,877	151,506	262,826
\$100,000 under \$150,000.....	1,422	15,057	332	3,362	4,544	231,253	1,613	16,629	2,005	14,439	156	667	35,248	31,946
\$150,000 under \$200,000.....	475	10,937	128	4,713	1,346	91,121	616	13,421	754	6,297	69	257	11,147	9,788
\$200,000 under \$500,000.....	564	15,336	170	3,832	1,198	99,213	783	20,814	783	10,254	93	493	2,301	9,680
\$500,000 under \$1,000,000.....	108	6,498	31	2,140	142	13,030	169	8,032	112	3,563	31	261	2,240	1,489
\$1,000,000 or more.....	42	2,014	18	2,201	59	7,970	69	3,642	48	1,485	3	5	2,898	550
Nontaxable returns, total.....	61,441	57,899	2,445	19,757	163,355	342,951	66,659	309,697	23,152	26,696	2,185	10,251	20,664	15,394,619
No adjusted gross income.....	6,690	13,180	(2)	(2)	7,540	19,563	26,852	216,730	2,495	5,456	(2)	(2)	3148,524	552,471
Under \$600.....	5,089	2,806			10,701	7,834	5,982	10,259					36,366	886,570
\$600 under \$1,000.....	5,909	1,663			12,604	9,091	(2)	(2)	4,720	3,701			5,723	1,025,768
\$1,000 under \$1,500.....	7,083	3,453			18,543	19,330	2,948	4,711					21,996	1,753,542
\$1,500 under \$2,000.....	8,729	5,093			18,620	26,676	5,868	6,850	1,894	1,183			25,210	1,861,246
\$2,000 under \$2,500.....	6,068	3,761			20,365	34,550	4,794	5,537	3,277	1,998			22,292	1,850,330
\$2,500 under \$3,000.....	6,061	6,754	2,135	3,801	15,466	34,487	3,900	4,131	1,987	1,122			31,821	1,683,579
\$3,000 under \$3,500.....	5,001	3,904			15,886	34,701	3,288	7,573					15,356	1,654,991
\$3,500 under \$4,000.....	5,075	3,189			13,138	32,973	2,918	5,239	4,474	2,950			13,103	1,279,214
\$4,000 under \$4,500.....	(2)	(2)			8,091	23,609							15,396	851,626
\$4,500 under \$5,000.....	1,987	4,478			7,490	26,227	1,886	4,286					13,650	658,111
\$5,000 or more.....	2,663	7,082			14,911	73,910	5,489	41,055	4,305	10,286			11,007	1,337,171
Returns under \$5,000.....	99,560	76,561	4,016	19,120	301,064	667,326	87,010	296,112	34,710	28,775	3,171	9,090	240,264	27,906,541
Returns \$5,000 under \$10,000.....	91,721	66,225	4,080	4,160	406,359	1,612,602	80,401	80,376	65,594	57,499	3,286	733	492,335	41,487,702
Returns \$10,000 or more.....	108,420	279,340	12,907	45,293	553,220	6,808,474	123,550	346,153	128,519	278,765	9,266	11,958	1,042,809	15,018,494

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

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

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

Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credit for—										Income tax after credits (Thousand dollars)	Self-employment tax		
		Number of returns	Amount (Thousand dollars)		Dividends received		Retirement income		Investment credit		Foreign taxes		Other tax credits			Number of returns	Amount (Thousand dollars)	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				Number of returns
(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)		
Grand total.....	5,632,835	31,454,614	149,778,108	35,058,811	2,641,199	218,659	493,677	84,001	1,252,923	199,432	66,994	22,351	49,795	12,800	34,521,180	5,442,885	766,534	
Taxable returns, total.....	-	31,291,822	149,563,942	35,014,417	2,599,308	217,363	380,031	67,324	1,148,946	175,515	65,675	20,543	48,291	12,002	34,521,180	3,966,199	630,776	
\$600 under \$1,000.....	-	(2)	(2)	(2)	-	-	-	-	(2)	(2)	-	-	-	-	18	-	-	
\$1,000 under \$1,500.....	-	71,100	5,393	1,080	(2)	(2)	-	-	(2)	(2)	-	-	-	18	1,074	22,358	1,301	
\$1,500 under \$2,000.....	-	228,606	77,981	15,933	3,474	25	-	-	5,396	180	-	-	-	18	15,700	64,168	2,397	
\$2,000 under \$2,500.....	-	327,548	249,348	30,313	8,467	64	1,594	75	11,440	654	-	-	-	105	43,597	113,513	9,763	
\$2,500 under \$3,000.....	-	775,611	537,490	107,706	13,515	145	5,246	227	21,413	1,167	(2)	(2)	-	2,780	106,162	171,274	16,658	
\$3,000 under \$3,500.....	-	1,057,117	1,017,335	203,261	29,951	411	14,452	825	30,522	2,025	-	-	-	2,780	299,233	205,893	23,506	
\$3,500 under \$4,000.....	-	1,263,847	1,524,521	303,977	40,687	742	24,288	742	44,709	3,354	-	-	-	2,780	296,972	240,455	30,678	
\$4,000 under \$4,500.....	-	1,556,523	2,315,709	463,253	46,592	909	23,605	3,662	44,944	3,893	-	-	-	2,187	454,620	245,347	34,378	
\$4,500 under \$5,000.....	-	1,742,258	3,136,521	626,846	51,973	1,121	28,862	4,421	54,375	4,977	-	-	-	2,187	616,168	276,427	42,939	
\$5,000 under \$6,000.....	-	4,176,722	9,800,624	1,970,048	128,481	2,900	50,550	8,224	99,746	9,670	-	-	-	2,873	1,948,793	466,632	74,874	
\$6,000 under \$7,000.....	-	4,335,709	13,413,029	2,688,924	149,832	3,865	46,268	9,100	99,258	11,817	2,672	446	-	3,767	2,163,910	396,806	64,843	
\$7,000 under \$8,000.....	-	3,761,042	14,707,193	2,972,373	157,595	4,029	35,377	6,821	89,188	11,030	-	-	-	4,772	2,750,264	326,733	54,800	
\$8,000 under \$9,000.....	-	2,941,751	14,174,429	2,893,302	185,567	4,444	23,172	5,154	81,154	10,236	3,208	99	-	4,079	2,872,739	258,223	45,525	
\$9,000 under \$10,000.....	-	2,203,555	12,561,621	2,589,567	166,626	4,744	19,524	4,498	65,509	9,880	(2)	(2)	(2)	2,570,070	106,895	36,004		
\$10,000 under \$11,000.....	-	1,686,439	11,114,149	2,313,295	169,918	5,089	15,349	3,031	55,220	8,811	-	-	-	339	2,295,769	154,912	29,341	
\$11,000 under \$12,000.....	-	1,174,942	8,825,144	1,861,128	149,451	4,869	10,753	2,013	45,079	6,929	-	-	-	224	1,846,816	120,679	23,740	
\$12,000 under \$13,000.....	-	804,328	7,747,902	1,445,096	132,172	4,610	9,100	1,864	37,376	6,404	-	-	-	73	1,431,686	94,463	18,912	
\$13,000 under \$14,000.....	-	558,005	5,174,113	1,125,868	117,666	4,875	7,939	1,719	30,873	4,969	-	-	-	127	1,113,850	74,848	15,182	
\$14,000 under \$15,000.....	-	412,001	4,153,951	917,259	104,933	4,728	6,024	1,686	27,729	4,566	-	-	-	147	905,871	64,378	13,174	
\$15,000 under \$20,000.....	-	966,038	11,785,662	2,716,651	334,231	19,303	19,390	3,901	96,001	19,775	-	-	-	346	2,672,058	190,776	41,981	
\$20,000 under \$25,000.....	-	369,017	6,152,787	1,544,283	183,438	15,811	10,798	2,151	59,678	12,113	-	-	-	390	1,512,000	100,475	21,727	
\$25,000 under \$50,000.....	-	485,900	12,740,299	3,874,145	312,051	49,779	17,737	3,413	110,751	26,809	-	-	-	3,683	3,788,862	134,253	29,163	
\$50,000 under \$100,000.....	-	108,964	5,803,181	2,430,544	91,165	41,150	5,998	1,187	36,666	10,675	-	-	-	3,932	1,611	2,371,345	26,319	5,723
\$100,000 under \$150,000.....	-	13,687	1,307,990	662,331	12,579	14,704	1,123	267	4,328	2,481	-	-	-	698	641,777	3,343	607	
\$150,000 under \$200,000.....	-	4,253	571,974	311,696	3,987	7,642	385	81	1,446	1,040	-	-	-	500	300,853	1,027	207	
\$200,000 under \$500,000.....	-	4,273	931,790	539,314	4,061	13,995	462	107	1,562	1,481	-	-	-	265	1,058	519,931	882	172
\$500,000 under \$1,000,000.....	-	652	341,532	199,983	624	4,307	58	15	273	345	-	-	-	35	1,691	192,884	88	16
\$1,000,000 or more.....	-	241	332,187	186,163	232	3,102	37	7	110	328	-	-	-	18	180,436	32	6	
Non-taxable returns, total.....	2,042,000	423,676	414,100	44,394	41,891	1,296	113,646	16,677	103,977	23,917	(2)	(2)	1,504	867	-	1,476,686	126,758	
No adjusted gross income.....	264,049	-	-	-	-	-	-	-	-	-	-	-	(2)	(2)	-	44,223	3,440	
Under \$600.....	452,939	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78,502	3,230	
\$600 under \$1,000.....	521,848	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165,686	6,656	
\$1,000 under \$1,500.....	864,231	1,501	100	20	2,693	18	(2)	(2)	(2)	(2)	-	-	-	-	-	252,462	12,976	
\$1,500 under \$2,000.....	816,612	6,302	1,657	339	9,997	551	4,203	259	8,798	497	-	-	-	-	-	222,602	15,000	
\$2,000 under \$2,500.....	700,144	18,996	5,322	1,062	-	-	-	-	-	-	-	-	-	-	-	181,359	15,252	
\$2,500 under \$3,000.....	567,660	30,531	11,083	2,209	3,059	19	17,631	1,119	12,801	1,071	(2)	(2)	(2)	(2)	-	147,019	14,830	
\$3,000 under \$3,500.....	488,371	39,796	21,649	4,311	7,012	86	24,930	2,953	13,487	1,257	-	-	-	-	-	126,061	14,709	
\$3,500 under \$4,000.....	341,945	33,702	24,176	4,820	7,605	218	21,183	3,005	12,319	1,597	-	-	-	-	-	91,050	12,396	
\$4,000 under \$4,500.....	206,984	23,184	20,511	4,069	3,860	74	11,572	2,449	11,493	1,540	-	-	-	-	-	55,739	8,704	
\$4,500 under \$5,000.....	147,517	22,583	21,860	4,368	5,439	248	10,878	1,929	10,499	2,137	-	-	-	-	-	39,396	6,778	
\$5,000 or more.....	260,545	46,697	107,808	23,196	11,623	633	15,756	4,596	28,976	19,540	-	-	-	-	-	71,187	12,760	
Returns under \$5,000.....	5,372,290	7,399,798	8,970,743	1,793,645	225,027	4,080	195,877	24,166	288,000	24,533	(2)	(2)	5,660	428	1,740,253	2,750,934	277,609	
Returns \$5,000 under \$10,000.....	253,056	17,462,511	64,797,579	13,130,408	798,486	20,472	190,208	38,239	460,889	63,122	9,046	1,268	5,660	428	13,005,781	1,713,140	288,230	
Returns \$10,000 or more.....	7,489	0,592,305	76,009,786	20,134,758	1,617,686	194,107	107,592	21,596	504,034	111,777	55,642	20,857	23,378	10,895	10,775,146	978,811	200,695	

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

Adjusted gross income classes	Tax withheld				Payments on 1962 declaration		Tax due at time of filing		Overpayment				Credit on 1963 tax	
	Number of returns	Amount (Thousand dollars)	Returns with excess social security tax		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Refund				Number of returns	Amount (Thousand dollars)
			Number of returns	Amount of excess (Thousand dollars)					Bonds		Cash			
									Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	
Grand total.....	31,058,084	28,628,602	2,604,180	112,330	3,846,829	7,437,139	11,023,406	4,314,347	76,966	15,077	23,166,135	4,326,522	1,345,425	750,488
Taxable returns, total.....	28,085,631	28,184,388	2,570,517	111,242	3,564,296	7,296,218	9,798,238	4,215,244	70,887	13,674	20,259,475	3,845,930	1,173,782	674,840
\$600 under \$1,000.....	(²)	(²)			(²)	(²)	(²)	(²)			(²)	(²)		
\$1,000 under \$1,500.....	46,573	6,089			10,092	1,747	25,340	1,423			44,259	5,468	1,501	290
\$1,500 under \$2,000.....	157,327	25,547	3,066	104	31,913	7,483	85,741	8,357			137,579	14,743	4,996	728
\$2,000 under \$2,500.....	406,270	81,193					164,346	17,916			347,060	44,682	13,973	2,542
\$2,500 under \$3,000.....	613,768	148,811			44,882	11,277	243,315	33,668	7,826	1,304	512,764	67,925	17,470	3,011
\$3,000 under \$3,500.....	865,749	258,601	3,781	276	68,001	21,312	321,112	49,315			702,101	99,661	31,086	5,902
\$3,500 under \$4,000.....	1,045,727	361,083			92,199	30,621	377,354	64,471			852,181	120,991	34,826	7,200
\$4,000 under \$4,500.....	1,350,478	547,045	10,215	188	111,524	39,445	443,424	75,021			1,066,313	163,692	41,657	8,400
\$4,500 under \$5,000.....	1,537,179	721,460			126,525	53,200	486,006	89,108			1,211,250	193,599	47,616	10,783
\$5,000 under \$6,000.....	3,849,437	2,270,136	361,623	6,438	257,588	115,588	1,001,861	181,674	10,389	1,998	3,075,456	521,136	89,598	20,519
\$6,000 under \$7,000.....	4,071,945	3,024,990	440,178	13,194	268,778	140,532	1,025,607	180,101	12,985	2,536	3,204,646	594,883	94,225	19,389
\$7,000 under \$8,000.....	3,561,357	3,229,553	419,120	15,320	247,930	145,700	938,256	180,055	8,634	1,059	2,731,785	526,414	85,742	22,666
\$8,000 under \$9,000.....	2,787,479	3,023,934	353,467	15,478	225,709	155,112	837,756	170,355	6,819	1,205	2,031,234	409,886	68,206	20,065
\$9,000 under \$10,000.....	2,078,356	2,616,322	261,326	11,847	204,018	153,862	660,830	150,943	5,236	839	1,475,973	293,884	67,124	20,354
\$10,000 under \$11,000.....	1,582,269	2,267,626	189,555	9,508	188,167	154,271	570,243	144,479	5,446	1,034	1,055,236	219,763	61,700	20,410
\$11,000 under \$12,000.....	1,088,703	1,742,907	133,524	7,334	162,473	148,445	474,634	136,069	3,906	693	654,771	140,302	47,994	15,823
\$12,000 under \$13,000.....	734,001	1,289,297	82,184	4,937	143,165	141,692	372,155	126,266	3,371	690	389,433	89,517	45,570	16,413
\$13,000 under \$14,000.....	498,376	951,268	54,902	3,546	130,168	139,255	290,411	112,335	1,740	407	231,478	57,939	39,892	15,445
\$14,000 under \$15,000.....	358,458	731,566	39,418	2,727	118,208	139,146	227,128	106,009	1,238	280	151,329	42,301	35,928	15,006
\$15,000 under \$20,000.....	786,174	1,854,196	80,395	6,731	403,927	633,043	586,400	389,196	2,276	697	265,280	92,468	125,574	69,156
\$20,000 under \$25,000.....	264,748	798,771	27,916	2,801	229,251	560,440	244,441	275,788	502	491	61,946	42,941	69,773	56,783
\$25,000 under \$50,000.....	313,998	1,392,999	46,680	6,493	378,010	1,923,632	329,166	739,205	493	346	50,705	68,962	114,228	168,625
\$50,000 under \$100,000.....	71,283	630,888	14,704	2,813	97,149	1,396,233	75,826	467,168	25	75	5,647	22,525	29,027	94,654
\$100,000 under \$150,000.....	9,109	116,002	2,253	570	12,901	417,266	9,695	139,140	-	-	606	5,699	3,576	24,181
\$150,000 under \$200,000.....	2,862	41,543	688	178	4,084	203,946	2,990	69,335	1	20	147	2,402	1,170	11,316
\$200,000 under \$500,000.....	2,791	42,613	679	171	4,130	358,525	3,009	140,780	-	-	178	3,460	1,147	18,328
\$500,000 under \$1,000,000.....	459	6,772	112	29	634	117,293	508	73,892	-	-	17	636	134	4,419
\$1,000,000 or more.....	162	3,214	36	11	235	86,532	191	93,173	-	-	1	44	49	2,432
Nontaxable returns, total.....	2,972,453	444,214	33,663	1,088	282,533	140,921	1,225,168	99,103	6,079	1,403	2,906,660	480,592	171,643	75,648
No adjusted gross income.....	59,652	21,333	(²)	(²)	41,361	29,477	37,002	2,710	(²)	(²)	70,236	36,355	25,237	13,242
Under \$600.....	174,536	9,712			13,278	4,478	74,999	2,883			173,535	10,759	8,217	3,084
\$600 under \$1,000.....	204,458	15,342			13,132	3,955	153,094	5,962			200,873	16,745	7,624	1,829
\$1,000 under \$1,500.....	392,843	37,717	2,700	116	23,654	7,296	225,030	11,331			383,360	39,224	13,977	4,035
\$1,500 under \$2,000.....	402,226	46,636			26,147	8,894	189,689	12,594			390,617	47,943	15,062	5,130
\$2,000 under \$2,500.....	355,304	48,847			25,889	8,750	148,571	12,504			343,915	48,810	17,445	5,982
\$2,500 under \$3,000.....	338,055	48,252	2,033	98	25,785	8,297	118,231	11,702	5,879	898	323,460	48,941	14,140	4,289
\$3,000 under \$3,500.....	327,337	52,687			30,047	9,194	95,068	10,977			317,120	53,049	18,820	4,959
\$3,500 under \$4,000.....	241,206	39,081	3,596	76	18,837	6,984	68,944	9,440			231,244	37,778	11,728	5,030
\$4,000 under \$4,500.....	152,535	29,616			15,081	6,044	40,451	6,236			149,459	30,649	8,284	2,542
\$4,500 under \$5,000.....	115,044	25,628	3,686	60	14,759	8,494	27,069	4,506			113,515	27,452	9,391	4,398
\$5,000 or more.....	209,257	69,363	19,984	621	34,563	39,058	47,020	8,258			209,326	82,887	21,718	21,128
Returns under \$5,000.....	8,786,860	2,524,702	75,436	1,583	735,741	267,568	3,325,279	430,126	13,872	2,686	7,570,941	1,108,473	343,050	93,376
Returns \$5,000 under \$10,000.....	16,552,835	14,223,878	1,854,982	62,787	1,232,894	730,419	4,509,862	871,089	44,063	7,637	12,722,957	2,411,942	422,448	111,756
Returns \$10,000 or more.....	5,718,389	11,880,022	673,762	47,960	1,878,194	6,439,152	3,188,265	3,013,132	19,031	4,754	2,872,237	806,107	579,927	545,356

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

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

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Business, farm, or profession				Sales of capital assets			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net gain		Net loss	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	20,010,141	25,164,079	156,042,848	17,647,022	45,508,990	896,085	1,804,891	211,446	294,886	944,005	1,187,978	278,934	175,343
Taxable returns, total.....	14,726,039	17,705,902	52,585,189	13,464,851	43,236,639	598,309	1,601,531	101,200	111,035	737,587	1,045,686	217,276	130,169
\$600 under \$1,000.....	1,336,697	1,336,697	1,116,592	1,252,872	1,026,357	52,154	34,905	4,322	2,714	18,891	4,090	3,620	1,756
\$1,000 under \$1,500.....	2,007,373	2,095,891	2,490,884	1,864,838	2,264,316	70,532	69,951	9,218	5,823	38,618	11,986	9,218	4,524
\$1,500 under \$2,000.....	1,558,144	1,782,232	2,708,647	1,417,476	2,398,065	76,934	100,937	10,082	6,889	41,271	15,004	10,952	6,533
\$2,000 under \$2,500.....	1,419,521	1,759,589	3,194,830	1,295,946	2,842,149	68,095	113,100	8,691	6,934	38,060	18,334	11,998	5,957
\$2,500 under \$3,000.....	1,322,578	1,654,736	3,639,081	1,213,787	3,248,459	52,238	99,391	7,398	5,631	44,738	23,420	8,234	5,516
\$3,000 under \$3,500.....	1,261,321	1,627,816	4,094,906	1,163,426	3,695,127	46,697	104,031	8,338	7,437	51,192	29,555	9,206	6,316
\$3,500 under \$4,000.....	1,108,510	1,441,099	4,153,814	1,023,162	3,721,080	34,899	84,236	6,243	4,763	26,061	17,051	8,082	5,290
\$4,000 under \$4,500.....	930,009	1,191,580	3,945,254	860,745	3,560,184	30,723	84,318	6,197	7,098	39,868	25,453	9,885	5,290
\$4,500 under \$5,000.....	819,568	1,044,850	3,888,957	767,943	3,546,398	25,220	70,524	5,123	3,335	37,872	28,162	13,730	7,934
\$5,000 under \$6,000.....	1,228,129	1,521,648	6,695,626	1,141,919	6,038,878	39,676	134,458	9,225	6,421	77,721	61,611	18,570	9,429
\$6,000 under \$7,000.....	665,492	825,405	4,298,744	614,988	3,828,738	22,848	84,752	6,523	4,490	56,629	44,183	20,861	11,587
\$7,000 under \$8,000.....	388,777	482,190	2,898,631	353,058	2,485,271	16,949	77,904	4,903	5,178	40,096	29,072	16,184	9,776
\$8,000 under \$9,000.....	210,661	272,826	1,783,341	186,128	1,451,790	10,506	50,076	(2)	(2)	40,832	31,591	8,532	5,331
\$9,000 under \$10,000.....	181,435	181,435	1,317,361	114,783	980,274	10,225	58,501	1,901	3,956	33,827	33,262	11,312	6,696
\$10,000 under \$11,000.....	75,024	100,160	784,412	56,819	515,519	6,316	37,910	1,170	1,626	21,586	31,775	7,127	4,893
\$11,000 under \$12,000.....	48,848	68,686	559,941	34,112	326,621	5,581	36,887	769	666	15,995	25,929	5,695	3,927
\$12,000 under \$13,000.....	36,185	51,627	451,589	23,415	234,578	4,399	34,132	535	1,476	12,722	23,134	5,022	3,472
\$13,000 under \$14,000.....	25,160	36,331	339,064	14,467	148,711	3,446	30,244	535	1,353	9,873	19,915	3,614	2,611
\$14,000 under \$15,000.....	19,840	29,520	287,266	10,741	122,496	3,094	24,365	735	1,598	8,204	18,027	3,148	2,216
\$15,000 under \$20,000.....	54,213	82,261	926,581	28,249	327,402	8,255	86,625	1,775	3,741	22,466	68,002	9,772	5,429
\$20,000 under \$25,000.....	24,190	38,962	540,452	9,788	138,600	4,040	59,633	769	2,610	12,604	49,625	4,352	3,484
\$25,000 under \$50,000.....	34,755	59,361	1,169,676	12,475	227,742	4,425	88,905	1,394	8,403	18,900	68,689	6,819	5,370
\$50,000 under \$100,000.....	8,957	15,569	595,810	2,899	77,037	879	28,271	453	6,946	5,570	88,471	1,865	1,521
\$100,000 under \$150,000.....	1,551	2,767	186,152	424	14,711	105	4,745	142	2,364	1,101	39,452	269	229
\$150,000 under \$200,000.....	615	1,131	105,668	169	6,395	31	1,607	65	1,494	437	26,158	116	98
\$200,000 under \$500,000.....	682	1,240	192,855	164	6,842	35	953	71	1,838	525	56,054	101	88
\$500,000 under \$1,000,000.....	101	185	70,064	31	1,829	3	111	17	1,711	79	25,879	11	10
\$1,000,000 or more.....	60	108	148,991	25	1,070	4	59	17	1,638	47	66,792	12	11
Non-taxable returns, total.....	5,284,102	7,458,177	103,457,659	4,182,171	2,272,351	297,776	203,360	110,246	183,851	206,418	142,292	61,658	45,174
No adjusted gross income.....	119,408	158,434	4216,904	16,263	18,337	3,070	5,868	67,360	146,807	15,521	56,969	13,335	12,550
Under \$600.....	3,224,204	3,486,386	1,036,615	2,962,885	941,738	124,071	43,544	21,725	14,242	38,103	8,168	16,358	11,098
\$600 under \$1,000.....	838,394	1,237,915	611,121	621,938	431,690	80,946	50,157	8,124	5,850	32,636	8,380	10,178	7,132
\$1,000 under \$1,500.....	541,147	1,136,825	659,291	329,023	376,451	51,820	46,984	6,930	6,272	12,561	35,520	5,673	3,228
\$1,500 under \$2,000.....	269,234	642,674	467,098	137,796	219,394	19,257	23,117	2,855	2,995	30,341	11,392	6,325	4,749
\$2,000 under \$2,500.....	139,025	353,256	313,428	54,236	106,774	9,706	13,726			22,162	11,829		
\$2,500 under \$3,000.....	77,042	225,066	210,133	33,186	84,381	4,522	7,711			9,325	6,758	5,559	3,171
\$3,000 under \$3,500.....	30,829	89,213	100,002	11,153	31,132	2,101	4,766			7,258	1,978		
\$3,500 under \$4,000.....	22,145	78,312	83,389	10,577	36,652	1,301	3,594			5,932	4,452		
\$4,000 under \$4,500.....	6,645	15,644	28,132	(2)	(2)	(2)	(2)			3,853	3,440	(2)	(2)
\$4,500 under \$5,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)						
\$5,000 or more.....	12,377	28,134	148,417	2,822	17,251	482	2,533	284	3,677	5,767	16,365	1,431	1,066
Returns under \$5,000.....	17,035,446	21,364,533	132,542,207	15,039,546	28,557,235	754,786	962,220	177,769	232,278	559,024	307,992	154,121	96,016
Returns \$5,000 under \$10,000.....	2,641,149	3,305,556	17,053,254	2,412,877	14,793,803	100,504	407,590	25,066	21,599	253,156	202,786	76,445	43,480
Returns \$10,000 or more.....	333,546	493,990	6,447,387	194,599	2,157,952	40,695	435,081	8,611	41,009	131,825	677,200	48,368	35,847

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

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

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

Adjusted gross income classes	Sales of property other than capital assets				Dividends (after exclusions)		Interest received		Pensions and annuities				Rents					
	Net gain		Net loss		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Life expectancy method		3-year method		Net income		Net loss			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)		
Grand total.....	16,302	11,816	20,246	37,397	1,753,856	3,268,192	3,460,984	1,950,828	368,194	400,095	180,164	303,439	903,817	890,743	288,142	165,923		
Taxable returns, total.....	12,514	10,086	11,499	11,549	1,388,479	2,958,239	2,711,353	1,580,107	231,637	258,608	104,668	212,562	547,771	636,217	212,897	102,761		
\$600 under \$1,000.....	2,999	1,260	2,988	1,278	34,077	11,067	68,400	17,382	(²)	(²)	-	-	12,246	4,816	3,366	986		
\$1,000 under \$1,500.....					66,972	32,805	160,768	52,219	6,919	5,617	(²)	(²)	-	-	38,149	19,883	8,253	2,321
\$1,500 under \$2,000.....					77,477	38,098	181,693	76,679	16,768	16,330	6,045	6,094	40,270	27,723	11,283	4,946		
\$2,000 under \$2,500.....					70,312	42,452	175,607	79,348	17,702	18,154	11,743	6,218	42,530	31,805	16,351	6,251		
\$2,500 under \$3,000.....	4,553	5,371	1,886	1,083	80,916	62,496	183,665	94,844	21,369	23,941	11,777	15,475	42,122	29,233	18,383	6,334		
\$3,000 under \$3,500.....					76,032	60,504	191,288	92,776	23,434	24,771	8,918	15,577	41,782	38,395	14,205	10,009		
\$3,500 under \$4,000.....					92,542	91,384	192,103	104,903	22,025	24,546	10,760	19,401	45,721	40,424	20,248	6,618		
\$4,000 under \$4,500.....					80,135	73,006	179,004	83,961	16,882	20,692	7,991	19,511	32,162	35,278	16,703	6,555		
\$4,500 under \$5,000.....					78,066	60,975	187,784	73,892	18,755	18,488	6,452	13,939	35,294	37,424	13,505	5,249		
\$5,000 under \$6,000.....					3,759	927	3,773	4,075	157,351	140,831	346,533	148,219	23,453	25,527	11,177	29,137	58,576	55,736
\$6,000 under \$7,000.....	124,869	125,722	237,121	97,472					15,070	16,841	10,364	21,096	41,260	38,016	17,104	8,186		
\$7,000 under \$8,000.....	96,519	125,116	156,181	88,612					13,330	10,531	6,126	17,436	24,564	26,975	11,464	5,810		
\$8,000 under \$9,000.....	72,669	100,293	111,948	75,012					4,479	5,976	2,273	11,165	17,411	20,591	6,159	2,548		
\$9,000 under \$10,000.....	97,907	97,554	88,562	66,227					5,592	12,428	1,613	5,617	16,024	28,365	6,452	3,995		
\$10,000 under \$11,000.....	735	1,235	1,138	1,330					38,119	86,953	50,542	45,858	3,715	5,006	1,171	2,801	9,442	20,494
\$11,000 under \$12,000.....					27,685	81,672	34,976	36,642	3,049	2,992	1,038	2,873	7,686	16,253	2,412	1,610		
\$12,000 under \$13,000.....					22,671	76,915	27,523	33,428	1,974	1,984	606	1,510	6,635	17,951	1,405	1,074		
\$13,000 under \$14,000.....					17,161	72,461	18,881	27,272	1,810	2,068	602	836	4,349	11,790	1,572	1,226		
\$14,000 under \$15,000.....					13,163	62,069	15,639	26,357	1,472	2,116	435	1,441	3,857	13,701	1,104	854		
\$15,000 under \$20,000.....					451	1,104	669	913	40,677	233,371	43,266	72,807	4,035	5,767	1,004	2,381	10,808	34,970
\$20,000 under \$25,000.....	(²)	(²)	18,887	161,491					20,272	46,047	2,454	3,443	1,132	4,829	5,287	14,299	1,572	1,909
\$25,000 under \$30,000.....	517	679	30,101	448,598					29,344	85,592	3,444	5,511	574	2,487	8,818	50,373	2,035	3,342
\$30,000 under \$40,000.....	197	943	8,270	283,390					7,705	33,542	1,104	3,286	243	990	2,101	12,312	769	2,205
\$40,000 under \$50,000.....	40	225	1,483	99,178					1,303	8,290	170	960	29	252	355	3,972	141	535
\$50,000 under \$100,000.....	7	7	22	117					598	60,503	522	4,240	70	257	16	217	138	2,405
\$100,000 under \$150,000.....	3	1	25	298	665	111,882	587	5,865	79	214	9	83	155	2,003	79	1,161		
\$150,000 under \$200,000.....	7	181	5	27	96	38,339	82	1,076	8	83	1	4	21	558	13	141		
\$200,000 under \$500,000.....	-	-	5	94	59	79,114	54	1,545	9	70	3	72	18	472	6	40		
\$500,000 under \$1,000,000.....	-	-	5	94	59	79,114	54	1,545	9	70	3	72	18	472	6	40		
\$1,000,000 or more.....	-	-	5	94	59	79,114	54	1,545	9	70	3	72	18	472	6	40		
Nontaxable returns, total.....	3,788	1,730	8,747	25,848	365,377	309,953	749,631	370,721	136,557	141,487	75,496	90,877	356,046	254,526	75,245	63,162		
No adjusted gross income	(²)	(²)	3,983	23,428	15,621	7,428	32,631	17,494	(²)	(²)	(²)	(²)	11,482	28,220	22,285	40,488		
Under \$600.....	2,875	955	4,764	2,420	45,055	9,966	128,972	24,575	5,132	1,722	(²)	(²)	71,211	22,592	14,251	5,387		
\$600 under \$1,000.....					62,219	23,146	142,050	48,494	13,843	8,452	6,518	3,716	79,812	40,774	11,386	5,755		
\$1,000 under \$1,500.....					75,428	34,802	173,606	78,187	32,164	24,788	15,629	13,382	91,370	60,564	11,579	4,413		
\$1,500 under \$2,000.....					64,521	42,118	116,364	65,885	31,557	34,018	21,986	23,720	50,182	37,477	7,119	1,530		
\$2,000 under \$2,500.....					42,975	33,097	76,401	52,478	29,111	30,076	15,615	25,423	27,081	30,003	4,672	3,867		
\$2,500 under \$3,000.....					21,700	25,997	34,945	28,201	10,383	18,602	7,224	13,112	13,878	17,123	3,953	1,722		
\$3,000 under \$3,500.....					14,002	22,251	17,955	14,739	6,411	10,319	5,292	5,878	5,292	5,878	3,953	1,722		
\$3,500 under \$4,000.....					7,708	11,615	10,171	8,676	3,752	8,267	5,365	9,818	2,273	1,664	3,953	1,722		
\$4,000 under \$4,500.....					4,346	7,686	5,039	9,047	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)		
\$4,500 under \$5,000.....					(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)		
\$5,000 or more.....	8,843	83,330	9,031	20,293	2,618	2,340	2,618	2,340	2,618	2,340	2,618	2,340						
Returns under \$5,000.....	11,338	8,351	13,576	28,009	1,013,063	699,410	2,260,912	1,026,432	280,259	292,695	141,122	197,248	683,850	511,065	196,848	111,783		
Returns \$5,000 under \$10,000.....	3,759	927	3,773	4,075	518,634	616,358	946,963	485,463	64,196	73,247	32,146	85,371	159,614	173,691	73,975	35,045		
Returns \$10,000 or more.....	1,205	2,538	2,897	5,313	222,159	1,952,424	253,109	438,933	23,739	34,153	6,896	20,820	60,353	205,987	17,319	19,095		

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

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

Adjusted gross income classes	PART III.—RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE—Continued												Other sources (Thousand dollars) (42)	Exemptions (Thousand dollars) (43)
	Royalties				Partnership				Estates and trusts					
	Net income		Net loss		Net profit		Net loss		Income		Loss			
	Number of returns (30)	Amount (Thousand dollars) (31)	Number of returns (32)	Amount (Thousand dollars) (33)	Number of returns (34)	Amount (Thousand dollars) (35)	Number of returns (36)	Amount (Thousand dollars) (37)	Number of returns (38)	Amount (Thousand dollars) (39)	Number of returns (40)	Amount (Thousand dollars) (41)		
Grand total.....	82,659	133,074	3,934	4,916	250,613	750,131	57,989	113,748	165,790	258,955	7,224	6,873	372,689	15,098,451
Taxable returns, total.....	57,964	119,427	2,606	4,287	202,148	708,073	35,388	48,123	141,597	236,762	5,243	4,357	393,406	10,623,543
\$600 under \$1,000.....	(2)	(2)			8,842	6,414	1,781	1,939	8,484	3,586			12,244	802,018
\$1,000 under \$1,500.....	3,166	1,557			17,326	16,106			10,760	7,187			22,148	1,257,535
\$1,500 under \$2,000.....	3,774	2,676			14,710	18,800			6,497	4,814			25,025	1,069,339
\$2,000 under \$2,500.....	(2)	(2)			15,093	23,864	4,387	3,419	5,866	3,821			24,046	1,055,753
\$2,500 under \$3,000.....	5,181	4,572			15,212	27,435			8,618	7,958			20,465	992,842
\$3,000 under \$3,500.....	3,281	3,837			11,584	22,588	6,081	3,328	8,819	9,203			25,665	976,690
\$3,500 under \$4,000.....					13,437	26,002			10,443	11,700			24,861	864,659
\$4,000 under \$4,500.....	6,388	7,356	1,786	1,466	11,557	28,734			9,778	12,454	3,465	2,060	19,412	714,948
\$4,500 under \$5,000.....					9,623	29,453	5,060	4,185	6,949	8,497			13,454	626,910
\$5,000 under \$6,000.....	4,686	4,277			15,405	45,796	3,173	1,511	7,512	6,009			36,540	912,989
\$6,000 under \$7,000.....	4,960	2,981			11,083	30,622	3,173	1,970	8,298	10,624			26,713	495,243
\$7,000 under \$8,000.....	4,853	7,185			8,719	28,211	2,287	6,491	7,019	13,456			18,608	289,314
\$8,000 under \$9,000.....	(2)	(2)			7,967	24,660			5,766	6,569			11,637	163,696
\$9,000 under \$10,000.....	3,767	8,769			6,654	25,838	2,187	1,403	6,845	9,083			7,109	108,861
\$10,000 under \$11,000.....	2,037	3,407			4,714	24,639	937	653	3,881	8,507			9,714	60,096
\$11,000 under \$12,000.....	1,606	2,829			3,812	20,988	836	1,608	3,022	7,610			6,904	41,212
\$12,000 under \$13,000.....	1,371	3,047	304	354	2,980	18,759	655	1,177	3,082	6,611	538	493	7,018	30,976
\$13,000 under \$14,000.....	773	1,983			2,608	17,532	902	316	2,346	6,599			5,658	21,799
\$14,000 under \$15,000.....	970	2,076			1,746	10,373	569	1,033	1,911	4,508			5,897	17,712
\$15,000 under \$20,000.....	2,542	11,266	167	287	7,657	67,177	1,338	2,651	5,867	19,844	435	667	14,786	49,357
\$20,000 under \$25,000.....	3,773	2,148	67	38	3,638	40,189	572	1,440	3,651	13,136	268	209	17,185	23,377
\$25,000 under \$50,000.....	2,392	14,825	176	639	6,065	92,163	1,120	5,916	5,634	28,538	373	305	22,236	35,617
\$50,000 under \$100,000.....	733	11,377	55	253	1,498	42,911	501	3,533	1,880	16,433	113	245	13,387	9,341
\$100,000 under \$150,000.....	188	3,768	16	74	238	9,212	95	1,303	326	3,978	25	207	2,567	1,660
\$150,000 under \$200,000.....	58	1,671	11	557	82	3,445	42	1,426	163	1,840	12	101	1,040	679
\$200,000 under \$500,000.....	80	6,069	21	525	82	5,301	72	1,532	156	3,779	11	69	3,858	744
\$500,000 under \$1,000,000.....	16	3,210	2	184	12	831	13	456	17	794	3	1	3,120	111
\$1,000,000 or more.....	7	1,705	1	17	4	30	7	833	12	622	-	-	65	65
Nontaxable returns, total.....	24,695	13,647	(2)	(2)	48,465	42,058	22,601	65,625	24,133	22,093	1,981	2,466	320,717	4,474,908
No adjusted gross income.....	(2)	(2)	(2)	(2)	2,834	4,503	15,275	54,344	(2)	(2)	(2)	(2)	381,169	95,060
Under \$600.....	4,553	962			16,991	5,935	3,214	1,420	(2)	(2)			8,654	2,091,832
\$600 under \$1,000.....	2,880	1,067			8,791	5,221			6,218	2,357			12,183	742,749
\$1,000 under \$1,500.....	7,519	2,261			9,697	11,642			(2)	(2)			10,792	682,095
\$1,500 under \$2,000.....	4,253	2,096			3,781	4,321			4,365	4,951			8,973	385,604
\$2,000 under \$2,500.....													11,721	211,954
\$2,500 under \$3,000.....			(2)	(2)	3,620	5,006	4,112	3,861	4,499	3,442	(2)	(2)	6,136	135,040
\$3,000 under \$3,500.....													3,048	53,528
\$3,500 under \$4,000.....	2,544	2,819			2,200	3,904			4,146	9,161			1,233	46,987
\$4,000 under \$4,500.....													3716	9,386
\$4,500 under \$5,000.....													(2)	(2)
\$5,000 or more.....	703	1,616			551	1,526							31,572	16,882
Returns under \$5,000.....	48,601	34,600	2,279	1,735	165,098	239,928	39,606	75,225	96,368	85,540	4,619	3,771	168,175	12,818,720
Returns \$5,000 under \$10,000.....	20,432	28,093	(2)	(2)	50,128	155,650	10,920	11,875	36,919	48,997	(2)	(2)	97,897	1,983,335
Returns \$10,000 or more.....	13,626	70,381	862	3,140	35,387	354,553	7,463	26,648	32,443	124,318	1,812	2,573	106,617	296,396

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

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

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

Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credit for—										Income tax after credits (Thousand dollars)	Self-employment tax	
		Number of returns	Amount (Thousand dollars)		Dividends received		Retirement income		Investment credit		Foreign taxes		Other tax credits			Number of returns	Amount (Thousand dollars)
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
Grand total.....	5,069,178	14,940,959	35,002,108	8,170,444	1,256,697	98,072	590,087	86,710	142,169	16,373	21,794	6,921	15,093	2,002	7,960,971	846,860	79,623
Taxable returns, total.....	-	14,726,039	34,865,279	8,143,172	1,167,119	95,813	402,133	64,857	124,836	13,711	21,505	6,546	13,381	1,284	7,960,971	626,189	69,766
\$600 under \$1,000.....	-	1,336,697	198,464	39,667	27,445	122	-	-	3,381	49	-	-	-	-	39,498	50,974	1,883
\$1,000 under \$1,500.....	-	2,007,373	945,296	189,050	55,159	681	(²)	(²)	5,796	219	-	-	-	-	187,995	75,008	3,849
\$1,500 under \$2,000.....	-	1,558,144	1,292,053	257,892	60,559	843	17,202	764	8,791	384	-	-	-	-	255,894	78,419	5,398
\$2,000 under \$2,500.....	-	1,419,521	1,721,190	343,572	54,902	1,007	25,902	1,993	10,929	813	-	-	-	-	339,746	70,851	6,129
\$2,500 under \$3,000.....	-	1,322,578	2,161,754	432,077	65,399	1,745	41,558	4,539	10,911	912	-	-	-	-	424,806	56,220	5,558
\$3,000 under \$3,500.....	-	1,261,321	2,590,004	522,749	64,647	1,864	43,437	6,620	10,078	899	-	-	-	-	513,086	50,246	5,779
\$3,500 under \$4,000.....	-	1,108,510	2,731,265	558,015	79,718	2,768	41,703	6,870	9,570	758	-	-	-	-	547,490	37,604	5,027
\$4,000 under \$4,500.....	-	930,009	2,712,510	559,171	65,992	2,187	32,259	6,657	4,403	508	-	-	-	-	549,730	33,305	4,890
\$4,500 under \$5,000.....	-	819,568	2,755,379	573,105	59,837	1,846	26,968	5,007	7,776	727	-	-	-	-	565,521	27,745	4,336
\$5,000 under \$6,000.....	-	1,228,129	4,901,743	1,038,126	124,474	4,528	38,358	7,830	10,581	1,264	-	-	-	-	1,024,341	39,956	6,949
\$6,000 under \$7,000.....	-	665,492	3,238,903	709,681	102,162	4,224	26,034	4,242	6,990	807	-	-	-	-	700,331	22,509	4,065
\$7,000 under \$8,000.....	-	388,777	2,222,488	501,636	84,168	4,358	15,109	2,956	4,696	743	-	-	-	-	493,520	17,864	3,266
\$8,000 under \$9,000.....	-	210,661	1,372,432	320,785	60,106	3,081	13,223	2,680	4,674	571	-	-	-	-	314,442	10,226	1,880
\$9,000 under \$10,000.....	-	139,078	1,031,779	249,038	54,555	3,441	13,077	2,234	3,095	311	-	-	-	-	243,013	10,766	2,033
\$10,000 under \$11,000.....	-	75,024	614,066	152,917	34,635	3,003	7,871	1,599	3,009	425	539	94	-	-	147,770	7,152	1,361
\$11,000 under \$12,000.....	-	48,848	441,258	113,430	25,744	2,872	6,804	1,353	2,039	336	1,104	149	-	-	108,655	5,447	1,043
\$12,000 under \$13,000.....	-	36,185	355,906	94,500	21,169	2,612	5,227	1,007	1,779	248	903	139	1,439	192	90,469	4,533	897
\$13,000 under \$14,000.....	-	25,160	268,936	73,571	16,295	2,555	5,146	950	1,972	283	535	125	-	-	69,624	3,543	713
\$14,000 under \$15,000.....	-	19,840	127,248	64,129	12,628	2,125	4,528	877	1,341	242	535	115	-	-	60,727	3,034	579
\$15,000 under \$20,000.....	-	54,213	729,007	222,187	38,769	8,049	12,441	2,323	4,984	1,045	2,428	273	1,138	114	210,383	9,343	1,838
\$20,000 under \$25,000.....	-	24,190	427,192	148,283	18,252	5,509	6,263	1,110	2,451	371	1,509	473	472	107	140,716	4,594	937
\$25,000 under \$50,000.....	-	34,755	926,648	390,660	29,428	15,056	11,228	2,247	4,095	1,023	3,095	1,369	1,124	51	370,922	5,303	1,059
\$50,000 under \$100,000.....	-	8,957	460,755	241,705	8,188	9,268	3,358	671	1,215	372	1,443	787	482	165	230,443	1,206	241
\$100,000 under \$150,000.....	-	1,551	144,012	86,343	1,474	3,268	623	129	229	134	364	419	94	55	82,336	188	31
\$150,000 under \$200,000.....	-	615	81,127	51,594	595	1,894	261	52	106	59	137	351	43	158	49,078	67	11
\$200,000 under \$500,000.....	-	682	144,078	95,639	663	3,388	291	58	141	117	183	776	40	42	91,258	75	12
\$500,000 under \$1,000,000.....	-	101	52,204	35,298	97	1,097	48	10	26	25	31	616	4	1	33,548	6	1
\$1,000,000 or more.....	-	60	117,582	78,352	59	2,422	21	4	15	66	15	231	2	1	75,629	5	1
Nontaxable returns, total.....	5,069,178	214,920	136,829	27,272	89,578	2,259	187,954	21,853	17,333	2,662	(²)	(²)	(²)	(²)	-	220,671	9,857
No adjusted gross income.....	119,408	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,483	672
Under \$600.....	3,224,204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	832,593	5,801	649	129	(²)	(²)	(²)	(²)	3,235	85	-	-	-	-	-	63,627	1,899
\$1,000 under \$1,500.....	518,717	22,429	4,580	763	7,344	60	15,875	398	3,595	306	-	-	-	-	-	68,713	2,436
\$1,500 under \$2,000.....	205,417	63,817	22,381	4,387	26,251	380	57,630	3,686	(²)	(²)	-	-	-	-	-	45,783	2,251
\$2,000 under \$2,500.....	82,611	56,434	39,182	7,826	20,061	433	51,834	6,786	3,867	569	-	-	-	-	-	16,956	1,063
\$2,500 under \$3,000.....	40,511	36,531	32,752	6,517	14,236	486	33,758	5,587	-	-	(²)	(²)	(²)	(²)	-	8,098	577
\$3,000 under \$3,500.....	14,387	16,442	18,508	3,654	10,590	412	15,429	3,041	-	-	-	-	-	-	-	3,622	348
\$3,500 under \$4,000.....	14,540	7,605	10,536	2,109	5,132	323	6,711	1,604	-	-	-	-	-	-	-	-	-
\$4,000 under \$4,500.....	3,479	3,759	3,209	619	(²)	(²)	(²)	3,459	426	-	-	-	-	-	-	3,605	477
\$4,500 under \$5,000.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	298	-	-	-	-	-	-	-	-	-
\$5,000 or more.....	10,252	2,122	5,032	1,244	1,719	73	1,778	-	-	-	-	-	-	-	-	784	134
Returns under \$5,000.....	5,058,926	11,976,519	17,239,712	3,501,326	621,517	15,249	418,398	54,080	88,390	7,448	4,265	417	7,850	965	3,423,766	700,259	52,572
Returns \$5,000 under \$10,000.....	7,133	2,634,016	12,770,663	2,819,982	427,044	19,696	107,380	20,199	30,336	4,090	4,639	306	2,372	42	2,775,647	101,921	18,301
Returns \$10,000 or more.....	3,119	330,424	4,991,733	1,849,136	208,136	63,127	64,309	12,431	23,443	4,835	12,890	6,198	4,871	995	1,761,558	44,680	8,750

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

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

Adjusted gross income classes	Tax withheld				Payments on 1962 declaration		Tax due at time of filing		Overpayment				Credit on 1963 tax			
	Number of returns	Amount (Thousand dollars)	Returns with excess social security tax		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Refund		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
			Number of returns	Amount of excess (Thousand dollars)					Bonds	Cash						
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)		
Grand total.....	16,931,150	6,595,613	250,259	7,927	1,107,859	1,454,643	6,178,597	1,001,971	34,001	3,308	12,164,602	860,204	404,470	148,688		
Taxable returns, total.....	13,062,095	6,396,167	249,236	7,914	1,021,793	1,423,466	5,974,904	993,220	26,278	2,804	8,269,671	647,512	360,119	131,779		
\$600 under \$1,000.....	1,177,087	115,196	9,596	245	9,928	933	195,606	6,530	3,960	327	1,127,380	80,510	6,093	441		
\$1,000 under \$1,500.....	1,767,506	251,181			34,976	6,151	535,452	24,169	3,170	1,421,872	87,699	18,238	1,758			
\$1,500 under \$2,000.....	1,343,263	289,727			49,485	8,911	436,176	33,270	5,639	1,083,468	68,256	19,039	2,112			
\$2,000 under \$2,500.....	1,247,979	353,172			58,726	12,877	426,152	40,370	581	950,475	57,578	23,804	2,640			
\$2,500 under \$3,000.....	1,177,744	427,343	22,282	113	63,462	16,835	437,604	39,715	7,749	835	833,395	50,670	28,530	2,833		
\$3,000 under \$3,500.....	1,137,403	510,627			58,005	19,122	565,741	41,366			664,489	48,830	24,351	3,305		
\$3,500 under \$4,000.....	1,008,373	538,266			76,050	23,160	556,902	40,075			511,358	45,917	28,509	3,008		
\$4,000 under \$4,500.....	854,690	535,036			57,493	22,591	499,185	41,274			404,447	40,457	22,776	3,459		
\$4,500 under \$5,000.....	762,957	544,788	49,196	19,003	462,908	41,443	41,443	338,629	33,031	15,625	2,054					
\$5,000 under \$6,000.....	1,136,247	960,112	85,432	1,555	93,827	46,203	668,737	83,389	5,527	820	527,338	53,835	30,015	4,318		
\$6,000 under \$7,000.....	611,329	628,300	52,763	1,386	77,378	40,615	410,015	63,293			223,327	24,366	19,803	3,120		
\$7,000 under \$8,000.....	350,670	416,812	32,060	1,669	65,244	47,046	278,673	52,750			86,148	12,035	23,503	7,718		
\$8,000 under \$9,000.....	184,048	246,410	17,060	799	54,005	37,760	157,188	44,435			40,183	7,351	15,363	4,932		
\$9,000 under \$10,000.....	113,256	167,673	11,283	563	47,835	42,028	105,288	42,162	21,091	3,241	14,705	3,419				
\$10,000 under \$11,000.....	55,983	90,254	4,752	288	35,103	37,860	56,255	28,310	(2)	(2)	8,991	3,030	10,681	4,252		
\$11,000 under \$12,000.....	33,410	58,013	2,495	142	28,368	36,747	35,124	21,546			6,319	2,483	8,045	4,120		
\$12,000 under \$13,000.....	23,043	42,902	2,075	169	23,000	36,188	25,240	19,501			4,778	3,312	6,839	3,915		
\$13,000 under \$14,000.....	14,330	27,615	1,606	127	17,698	33,155	17,357	15,060			2,577	1,750	5,694	3,744		
\$14,000 under \$15,000.....	10,541	22,557	870	54	14,653	30,472	13,877	12,863	2,111	1,806	4,256	2,778				
\$15,000 under \$20,000.....	27,179	62,361	3,003	277	43,165	120,721	35,648	47,687	(2)	(2)	5,953	6,333	13,716	12,192		
\$20,000 under \$25,000.....	9,587	29,735	1,171	129	20,639	93,887	15,316	32,053			2,562	3,711	7,014	10,297		
\$25,000 under \$50,000.....	11,935	51,373	2,201	278	32,024	263,511	23,527	86,325			2,257	6,295	9,856	22,940		
\$50,000 under \$100,000.....	2,657	18,497	442	81	8,591	178,299	5,874	49,384			415	3,000	2,794	12,496		
\$100,000 under \$150,000.....	411	3,998	76	22	1,512	65,469	1,036	17,623	-	54	871	481	3,846			
\$150,000 under \$200,000.....	161	1,728	34	9	600	38,028	432	11,583	-	-	22	381	165	1,867		
\$200,000 under \$500,000.....	152	1,320	21	6	500	21,000	700	21,620	-	-	20	220	100	5,000		
\$500,000 under \$1,000,000.....	27	430	6	1	99	24,286	71	10,055	-	-	7	282	25	940		
\$1,000,000 or more.....	23	184	5	1	60	50,538	41	25,450	-	-	5	152	14	390		
Nontaxable returns, total.....	3,869,055	199,446	1,023	13	86,066	31,177	203,693	8,751	7,723	504	3,894,931	212,692	44,351	16,909		
No adjusted gross income.....	15,260	3,486	(2)	(2)	15,825	10,979	9,083	632	-	-	21,866	8,351	7,585	6,074		
Under \$600.....	2,867,101	107,326	823	12	9,474	1,556	60,992	1,816	7,723	504	2,863,089	107,646	6,248	901		
\$600 under \$1,000.....	540,163	38,321			9,375	1,446	65,311	2,266			540,440	38,610	5,194	950		
\$1,000 under \$1,500.....	242,784	21,813			11,436	2,347	41,181	1,983			244,276	22,469	6,268	1,210		
\$1,500 under \$2,000.....	109,744	12,469			8,520	1,364	14,435	884			114,223	13,046	3,241	608		
\$2,000 under \$2,500.....	42,332	5,735	10,705	2,277	6,697	476	47,391	6,611	6,919	1,300						
\$2,500 under \$3,000.....	29,203	4,486	(2)	(2)	2,721	267	2,721	267	32,855	5,595	3,600	1,122				
\$3,000 under \$3,500.....	8,073	1,327	4,713	975	1,501	169	10,212	1,588								
\$3,500 under \$4,000.....	9,485	1,506	6,037	2,092	1,304	186	10,875	1,784	(2)	(2)	3,660	1,527				
\$4,000 under \$4,500.....	(2)	(2)														
\$4,500 under \$5,000.....	(2)	(2)	5,921	7,077	468	72	7,212	5,874	1,636	3,217						
\$5,000 or more.....	2,618	2,081														
Returns under \$5,000.....	14,343,439	3,762,701	32,893	370	537,467	153,683	4,318,951	316,891	28,241	2,447	11,223,232	719,766	229,680	35,302		
Returns \$5,000 under \$10,000.....	2,397,451	2,420,566	198,598	5,972	342,634	216,036	1,629,301	286,091	5,527	820	903,833	103,833	104,182	24,099		
Returns \$10,000 or more.....	190,260	412,346	18,768	1,585	227,758	1,084,924	230,345	398,989	233	41	37,537	36,605	70,608	89,287		

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

¹Adjusted gross income less deficit.²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.³Negative "Other sources."⁴Deficit.

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

Table 5.—PERCENTAGE DISTRIBUTION OF SOURCES OF INCOME, AND PERCENT OF RETURNS WITH SELECTED SOURCES OF INCOME AND LOSS FOR EACH ADJUSTED GROSS INCOME CLASS

Adjusted gross income classes	Adjusted gross income (Thousand dollars)	Percentage distribution of adjusted gross income (or deficit)							Total number of returns	Percent of returns with—										
		Salaries and wages (net)	Net profit and loss from—		Dividends (after exclusions)	Net gain and loss from sales of capital assets	Interest received	All other sources		Salaries and wages (net)	Net profit or loss from—		Dividends (after exclusions)	Net gain or loss from sales of capital assets	Interest received	Pensions and annuities		Net income or loss from—		
			Business, farm, or profession	Partnership							Business, farm, and profession	Partnership				Life expectancy method	3-year method	Estates and trusts	Rents	Royalties
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Grand total.....	1,348,701,466	81.3	6.9	2.7	3.1	1.7	2.1	2.4	62,712,386	87.9	13.8	3.1	9.3	9.4	23.5	1.6	0.8	0.7	9.5	0.7
Taxable returns, total.....	330,646,415	81.7	6.9	2.8	3.0	1.6	1.8	2.2	50,092,363	91.7	11.8	3.3	10.0	9.7	25.2	1.3	0.6	0.8	9.2	0.7
\$600 under \$1,000.....	1,199,623	91.7	3.0	0.6	1.0	0.2	1.5	2.0	1,436,260	93.4	4.5	0.7	2.5	1.7	5.1	(2)	(2)	0.6	1.3	(2)
\$1,000 under \$1,500.....	2,826,311	90.0	3.5	0.6	1.2	0.3	2.1	2.3	2,264,571	92.1	5.3	0.9	3.1	2.4	8.0	0.4	(2)	0.5	2.5	0.2
\$1,500 under \$2,000.....	3,531,718	86.6	5.3	0.7	1.3	0.4	2.8	2.8	2,025,367	89.3	9.0	1.2	4.6	4.0	11.5	1.0	0.3	0.4	4.1	0.3
\$2,000 under \$2,500.....	5,153,458	86.6	5.9	0.8	1.0	0.5	2.3	2.7	2,288,180	89.4	10.7	1.3	4.1	4.1	11.8	1.2	0.6	0.3	4.8	0.3
\$2,500 under \$3,000.....	6,857,125	86.4	6.2	0.8	1.2	0.5	2.2	2.7	2,486,921	89.8	11.5	1.5	4.8	4.7	13.2	1.4	0.8	0.4	5.6	0.4
\$3,000 under \$3,500.....	8,832,135	86.9	6.2	0.8	1.0	0.6	2.0	2.6	2,713,702	90.0	12.0	1.6	4.8	5.3	15.0	1.7	0.7	0.4	6.0	0.3
\$3,500 under \$4,000.....	10,481,858	86.7	6.0	1.0	1.3	0.6	1.9	2.6	2,793,987	90.4	12.5	2.0	6.1	6.3	16.1	1.5	0.9	0.5	7.5	0.3
\$4,000 under \$4,500.....	12,320,320	88.0	5.6	1.0	1.0	0.5	1.6	2.3	2,899,090	91.5	12.5	2.0	5.5	5.8	17.2	1.2	0.8	0.5	7.3	0.4
\$4,500 under \$5,000.....	13,929,136	88.5	5.7	1.2	0.8	0.4	1.4	2.0	2,931,861	92.1	12.8	2.2	5.9	6.1	19.0	1.5	0.6	0.4	7.7	0.5
\$5,000 under \$6,000.....	32,683,780	90.4	4.6	1.0	0.8	0.4	1.3	1.6	5,945,050	93.8	11.2	2.1	6.4	6.4	21.0	1.2	0.5	0.4	8.6	0.5
\$6,000 under \$7,000.....	34,405,366	91.2	4.1	1.0	0.8	0.4	1.2	1.2	5,306,507	94.5	11.0	2.3	7.1	7.5	24.0	1.0	0.6	0.5	9.5	0.4
\$7,000 under \$8,000.....	32,165,659	91.2	4.2	1.2	0.8	0.3	1.1	1.2	4,303,518	95.0	11.1	2.7	8.0	8.4	28.1	1.1	0.5	0.5	11.0	0.6
\$8,000 under \$9,000.....	27,420,222	90.5	4.3	1.2	0.9	0.5	1.2	1.4	3,233,674	94.9	11.1	3.1	10.5	10.2	32.3	0.9	0.5	0.7	11.5	0.6
\$9,000 under \$10,000.....	22,721,630	89.5	4.7	1.5	1.2	0.5	1.3	1.3	2,398,655	94.1	11.3	3.8	12.7	12.6	36.9	1.1	0.6	0.7	12.1	0.9
\$10,000 under \$11,000.....	18,797,894	88.6	5.0	1.6	1.3	0.6	1.4	1.4	1,795,423	93.5	11.6	4.2	15.5	15.1	43.0	1.2	0.5	1.0	13.4	0.9
\$11,000 under \$12,000.....	14,283,702	86.7	5.8	2.1	1.6	0.8	1.6	1.5	1,245,499	92.4	12.7	5.4	18.9	18.1	47.6	1.3	0.5	1.2	13.7	1.1
\$12,000 under \$13,000.....	10,670,310	84.0	6.7	2.5	2.1	1.0	1.8	2.0	855,857	90.7	14.3	6.5	23.0	21.9	52.7	1.5	0.7	1.6	14.9	1.2
\$13,000 under \$14,000.....	7,989,180	80.7	8.2	2.9	2.9	1.1	2.1	2.1	593,177	88.6	16.2	7.8	28.2	26.1	57.1	1.8	0.7	1.9	16.4	1.5
\$14,000 under \$15,000.....	6,373,766	77.2	9.5	3.8	3.3	1.3	2.4	2.6	440,499	86.4	18.3	9.1	33.2	29.8	60.6	2.2	0.7	2.4	17.7	1.9
\$15,000 under \$20,000.....	17,777,463	68.3	13.2	5.7	4.6	2.1	2.8	3.3	1,045,363	81.0	23.3	13.8	42.7	39.5	66.4	2.4	1.0	3.1	20.3	2.6
\$20,000 under \$25,000.....	8,995,421	54.3	18.4	9.2	7.3	3.0	3.4	4.4	404,847	71.2	30.9	21.9	56.7	53.0	73.2	3.5	1.4	5.2	24.3	3.6
\$25,000 under \$50,000.....	17,879,811	42.7	20.0	13.0	10.8	4.5	3.8	5.3	536,118	65.4	33.6	30.3	69.3	65.2	78.2	4.1	1.1	7.1	29.7	5.3
\$50,000 under \$100,000.....	7,963,599	35.6	13.3	14.0	18.6	8.9	3.8	5.8	121,250	65.4	29.4	39.3	85.9	80.5	85.2	6.0	1.5	11.9	33.3	8.1
\$100,000 under \$150,000.....	1,875,601	26.8	5.3	12.1	28.7	17.8	3.7	5.6	15,712	65.1	26.2	42.2	93.2	89.1	86.9	8.3	1.8	16.6	36.7	12.8
\$150,000 under \$200,000.....	859,055	21.9	1.7	9.4	34.8	23.9	3.6	4.8	5,019	64.6	24.9	42.4	94.9	91.8	88.7	9.4	2.4	20.7	37.0	13.6
\$200,000 under \$500,000.....	1,447,070	14.5	0.2	5.9	39.5	33.8	3.3	2.9	5,110	62.8	26.1	43.0	95.6	94.7	90.4	10.3	2.6	21.2	39.0	16.7
\$500,000 under \$1,000,000.....	535,056	7.0	-1.6	1.1	37.6	51.2	2.6	2.1	804	66.9	28.7	43.9	96.3	95.6	90.8	8.8	1.9	22.1	41.3	20.3
\$1,000,000 or more.....	670,146	2.1	-0.5	0.5	41.3	54.8	1.4	0.3	342	64.9	35.4	45.6	98.0	98.5	90.6	8.2	4.4	22.2	46.5	20.8
Nontaxable returns, total.....	18,055,051	72.6	6.9	0.1	4.0	3.1	6.2	7.2	12,620,023	72.7	21.4	2.5	6.6	8.2	16.8	3.1	1.7	0.5	10.8	0.7
No adjusted gross income.....	1,159,526	-19.8	87.7	21.9	-2.9	-14.3	-6.1	33.5	421,791	23.7	74.6	13.1	9.9	26.6	22.8	0.6	(2)	1.0	25.4	2.5
Under \$600.....	1,304,371	87.8	2.4	0.1	1.4	1.2	3.9	3.2	4,002,049	85.9	10.4	1.0	1.9	3.0	5.6	0.3	0.2	0.1	3.9	0.3
\$600 under \$1,000.....	1,197,000	65.4	12.7	0.5	2.9	1.7	7.5	9.4	1,565,252	67.4	22.4	1.8	6.0	6.8	16.9	2.0	0.8	0.5	11.1	0.6
\$1,000 under \$1,500.....	2,078,686	60.6	12.7	1.4	2.9	2.1	8.4	11.9	1,689,176	63.7	25.0	2.0	8.2	8.3	23.8	4.3	2.2	0.4	14.7	0.9
\$1,500 under \$2,000.....	2,257,220	58.6	13.2	1.2	3.5	2.2	7.7	13.6	1,287,899	64.6	24.8	2.5	10.7	10.3	26.6	6.5	3.5	0.6	15.2	1.1
\$2,000 under \$2,500.....	2,262,424	59.2	13.0	1.5	3.2	2.4	7.2	13.5	1,004,558	64.9	24.2	2.8	11.3	11.8	27.6	8.4	4.5	0.7	14.6	0.7
\$2,500 under \$3,000.....	2,123,110	65.2	12.9	1.6	2.6	1.6	5.1	10.9	779,249	72.1	24.1	2.8	9.2	10.0	21.8	5.5	4.1	0.7	13.2	1.0
\$3,000 under \$3,500.....	2,055,531	71.3	12.9	1.4	2.6	1.5	4.0	6.3	635,490	77.2	23.8	3.4	8.8	11.4	18.1	4.0	2.2	0.5	10.9	1.0
\$3,500 under \$4,000.....	1,664,928	73.0	12.2	1.8	2.1	1.3	2.8	6.8	445,153	78.8	24.0	3.8	7.6	11.2	16.8	4.1	2.4	(2)	10.7	1.3
\$4,000 under \$4,500.....	1,105,110	73.6	13.7	2.1	1.9	1.2	3.0	4.4	260,466	77.4	24.7	3.7	6.7	11.5	16.0	2.7	1.7	(2)	12.0	(2)
\$4,500 under \$5,000.....	894,320	73.9	10.8	2.8	3.0	1.4	3.4	4.8	189,437	78.5	24.2	4.6	8.9	13.4	17.2	2.6	(2)	(2)	13.7	1.2
\$5,000 or more.....	2,271,877	65.4	9.8	1.4	10.2	4.0	4.6	4.5	339,503	77.3	24.3	6.4	12.0	16.4	21.8	2.2	1.9	2.0	15.6	1.1

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

¹Adjusted gross income less deficit.

²Estimate is not shown separately because of high sampling variability.

³Deficit.

⁴Positive source of income as a percent of deficit in column 1.

⁵Net loss as a percent of deficit in column 1.

Table 6.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES
[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Size of specific income or loss															
		Under \$100		\$100 under \$200		\$200 under \$300		\$300 under \$400		\$400 under \$500		\$500 under \$1,000		\$1,000 under \$1,500		\$1,500 under \$2,000	
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
RETURNS WITH SALARIES AND WAGES (NET)																	
Total.....	55,096,240	624,219	33,931	740,684	110,547	726,101	180,879	720,395	250,166	732,236	327,693	3,450,304	2,558,304	3,400,019	4,190,946	2,682,773	4,675,173
No adjusted gross income.....	99,764	10,168	487	6,958	1,029	6,071	1,544	4,743	1,656	3,690	1,618	15,713	10,977	10,767	13,141	6,120	10,629
Under \$600.....	3,437,409	423,174	24,303	579,167	86,912	592,190	147,904	576,476	200,764	606,179	271,244	633,169	350,096	10,249	12,473	5,389	9,236
\$600 under \$1,000.....	2,397,626	19,936	967	22,048	3,259	18,238	4,494	26,478	9,142	28,345	12,705	2,248,467	1,778,922	17,297	21,175	6,258	10,908
\$1,000 under \$1,500.....	3,161,025	23,234	1,216	22,857	3,399	15,704	3,881	19,084	6,612	15,803	7,101	147,954	115,679	2,865,596	3,527,120	19,712	33,818
\$1,500 under \$2,000.....	2,640,969	18,559	985	18,697	2,812	15,370	3,767	19,489	6,789	13,602	6,194	88,645	67,557	138,374	174,032	2,272,567	3,955,037
\$2,000 under \$2,500.....	2,698,394	17,118	776	13,157	1,954	13,716	3,360	10,842	3,706	10,422	4,666	57,468	43,780	81,837	103,015	112,213	201,106
\$2,500 under \$3,000.....	2,796,227	16,737	771	11,784	1,685	11,050	2,648	11,062	3,712	8,870	3,941	43,815	32,585	55,660	69,286	61,882	108,611
\$3,000 under \$4,000.....	5,807,955	25,027	1,038	19,557	2,944	15,205	3,810	14,878	5,146	13,218	5,932	64,038	47,623	74,887	92,548	66,365	116,471
\$4,000 under \$5,000.....	5,702,796	15,397	680	12,175	1,748	8,984	2,174	9,618	3,257	8,495	3,776	38,477	28,165	41,898	51,800	39,493	68,502
\$5,000 under \$10,000.....	20,252,790	35,611	1,606	21,687	3,007	18,595	4,609	17,097	5,777	15,044	6,722	76,567	56,633	70,376	85,992	63,421	110,031
\$10,000 under \$15,000.....	4,516,874	10,054	463	6,360	908	5,858	1,447	5,185	1,774	4,212	1,874	17,341	12,826	15,989	19,693	15,010	26,132
\$15,000 under \$20,000.....	847,786	3,744	179	3,045	441	1,808	444	2,373	799	1,972	879	7,636	5,553	6,660	8,166	6,355	10,960
\$20,000 under \$25,000.....	288,426	1,905	96	802	116	1,274	316	1,003	338	869	382	3,767	2,741	3,179	3,836	3,213	5,544
\$25,000 under \$50,000.....	351,200	3,058	141	1,947	270	1,625	385	1,668	562	1,177	513	5,889	4,195	5,837	6,981	3,747	6,436
\$50,000 under \$100,000.....	79,468	388	18	378	54	350	80	338	113	284	122	1,104	789	1,160	1,385	847	1,441
\$100,000 under \$150,000.....	19,264	60	3	36	5	39	10	34	11	28	12	149	107	147	177	116	200
\$150,000 under \$200,000.....	3,254	11	1	11	2	8	2	13	4	16	7	47	34	37	43	33	57
\$200,000 under \$500,000.....	3,239	14	1	15	2	13	3	13	4	4	2	43	31	58	69	26	44
\$500,000 under \$1,000,000.....	545	3	(2)	2	(2)	3	1	-	-	4	2	13	9	7	9	4	7
\$1,000,000 or more.....	229	1	(2)	1	(2)	-	-	1	(2)	2	1	2	2	4	5	2	3
RETURNS WITH DIVIDENDS (AFTER EXCLUSIONS)																	
Total.....	5,830,562	1,650,455	65,656	749,936	107,670	485,908	119,326	325,313	112,663	278,084	124,361	768,243	547,976	405,810	497,119	232,592	403,412
No adjusted gross income.....	41,567	14,878	552	5,485	853	5,599	1,404	2,758	922	(1)	(1)	6,180	4,015	(1)	(1)	(1)	(1)
Under \$600.....	75,743	33,803	1,443	12,504	1,730	10,678	2,654	3,286	1,063	3,313	1,474	9,359	5,998	(1)	(1)	(1)	(1)
\$600 under \$1,000.....	129,263	38,096	1,504	18,417	2,644	16,537	4,225	12,897	4,377	9,111	4,068	29,160	19,917	2,766	3,572	4,360	7,372
\$1,000 under \$1,500.....	209,162	56,036	2,261	28,422	4,137	20,631	5,150	16,137	5,648	15,149	6,671	45,975	33,745	22,453	27,059	12,430	21,004
\$1,500 under \$2,000.....	230,929	60,431	2,639	25,950	3,532	21,724	5,457	13,871	4,889	17,922	7,997	44,310	31,929	31,710	39,337	12,430	21,004
\$2,000 under \$2,500.....	207,428	54,599	2,158	23,725	3,377	18,224	4,392	12,585	4,397	11,672	5,226	36,240	27,260	23,773	28,574	19,501	34,433
\$2,500 under \$3,000.....	190,935	48,573	2,059	28,711	4,071	13,959	3,446	9,895	3,346	9,206	4,111	27,034	19,184	20,382	24,863	12,129	22,129
\$3,000 under \$4,000.....	370,325	106,704	3,774	46,400	6,649	35,117	8,468	23,791	8,329	20,397	9,292	53,723	39,860	30,262	37,952	20,149	34,758
\$4,000 under \$5,000.....	364,982	116,887	5,064	47,559	6,769	27,078	6,447	17,306	6,045	13,162	5,885	54,035	38,240	25,097	30,743	10,941	19,173
\$5,000 under \$10,000.....	1,779,555	614,097	23,496	265,857	38,329	157,450	38,555	96,965	33,576	84,206	37,560	196,365	137,000	102,613	124,409	57,203	99,346
\$10,000 under \$15,000.....	1,028,614	325,518	12,671	142,660	20,543	87,465	21,542	60,434	20,837	47,733	21,395	121,263	86,545	56,605	69,745	35,828	61,260
\$15,000 under \$20,000.....	448,443	101,390	4,205	52,599	7,608	34,096	8,367	24,514	8,516	20,574	9,275	60,781	43,452	32,759	40,379	19,848	34,540
\$20,000 under \$25,000.....	230,584	38,916	1,666	20,591	2,963	15,997	3,954	11,640	4,063	9,938	4,442	30,481	22,034	18,541	22,882	12,648	22,004
\$25,000 under \$50,000.....	372,726	39,273	1,676	25,433	3,729	18,455	4,555	16,519	5,705	12,065	5,403	44,671	32,386	28,745	35,424	20,685	36,060
\$50,000 under \$100,000.....	104,420	4,722	214	3,598	526	2,637	645	2,508	873	2,124	953	7,836	5,781	6,006	7,403	4,654	8,115
\$100,000 under \$150,000.....	14,711	277	14	186	28	195	48	146	52	141	63	595	445	455	567	356	622
\$150,000 under \$200,000.....	4,789	58	3	38	6	38	9	27	9	30	14	132	97	104	129	68	120
\$200,000 under \$500,000.....	4,939	42	2	34	5	22	6	31	11	31	14	104	75	94	117	75	132
\$500,000 under \$1,000,000.....	790	2	(2)	5	1	4	1	3	1	1	1	(2)	17	12	13	9	15
\$1,000,000 or more.....	348	3	(2)	2	(2)	2	1	1	1	2	1	2	1	3	4	2	3

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

Table 6.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Size of specific income or loss—Continued																	
	\$2,000 under \$2,500		\$2,500 under \$3,000		\$3,000 under \$4,000		\$4,000 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$25,000		\$25,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
RETURNS WITH SALARIES AND WAGES (NET)																		
Total.....	2,760,102	6,219,278	2,801,383	7,699,543	5,804,311	20,297,871	5,693,352	25,612,484	19,744,938	138,408,850	4,978,948	63,865,020	202,630	6,572,087	30,830	1,948,663	3,015	421,098
No adjusted gross income.....	6,043	13,601	5,314	14,509	7,455	26,052	4,324	19,648	10,368	68,490	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under \$600.....	3,488	7,740	2,694	7,387	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$600 under \$1,000.....	2,921	6,580	(1)	(1)	2,728	9,396	3,942	17,344	3,857	23,327	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000 under \$1,500.....	11,894	26,508	7,050	19,061	6,421	22,115	3,314	23,074	3,314	23,074	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,500 under \$2,000.....	28,536	63,477	10,156	27,292	9,016	31,104	4,929	22,196	2,928	19,926	4,186	54,389	(1)	(1)	(1)	(1)	(1)	(1)
\$2,000 under \$2,500.....	2,320,733	5,221,640	26,070	70,250	20,587	70,067	7,522	33,344	6,116	37,101	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$2,500 under \$3,000.....	138,293	318,517	2,366,603	6,496,451	50,388	171,276	13,081	57,129	6,602	39,432	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$3,000 under \$4,000.....	96,639	219,027	210,599	588,471	5,070,287	17,676,320	96,876	423,285	39,184	243,278	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$4,000 under \$5,000.....	51,214	116,085	66,230	183,388	348,872	1,276,325	4,911,665	22,035,224	148,978	856,812	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$5,000 under \$10,000.....	73,671	166,185	81,776	224,776	233,426	823,006	591,818	2,737,262	18,857,352	131,566,677	96,349	1,043,502	(1)	(1)	(1)	(1)	(1)	(1)
\$10,000 under \$15,000.....	14,007	31,484	13,349	36,432	31,610	110,797	36,482	164,663	544,729	4,631,073	3,796,151	44,343,102	501	14,043	(1)	(1)	(1)	(1)
\$15,000 under \$20,000.....	4,720	10,685	3,777	10,260	9,067	31,368	11,073	49,830	62,727	471,299	722,190	11,534,737	602	17,621	1,213	71,632	(1)	(1)
\$20,000 under \$25,000.....	2,901	6,439	1,842	5,056	4,617	16,041	4,220	19,128	23,345	173,012	230,396	4,511,139	5,093	138,498	(1)	(1)	(1)	(1)
\$25,000 under \$50,000.....	4,056	9,100	3,302	8,970	6,139	21,132	5,869	26,429	28,742	208,827	111,698	2,075,266	165,210	5,211,526	24,203	1,489,400	92	10,887
\$50,000 under \$100,000.....	812	1,819	670	1,817	1,410	4,808	1,260	5,686	5,502	39,989	13,619	234,886	26,942	1,034,743	200	24,283	200	24,283
\$100,000 under \$150,000.....	100	226	74	200	185	634	170	767	703	5,029	1,647	27,680	2,171	79,936	3,395	247,694	1,212	140,541
\$150,000 under \$200,000.....	32	72	15	40	53	181	56	251	207	1,476	538	8,850	669	24,678	835	59,271	673	93,662
\$200,000 under \$500,000.....	35	78	24	66	46	157	52	238	234	1,669	549	9,344	653	23,791	765	53,772	695	121,928
\$500,000 under \$1,000,000.....	6	13	4	11	4	14	7	32	35	260	94	1,505	109	3,940	150	10,326	100	21,565
\$1,000,000 or more.....	1	2	1	3	6	19	6	28	15	99	42	735	46	1,680	63	4,281	36	7,306
RETURNS WITH DIVIDENDS (AFTER EXCLUSIONS)																		
Total.....	164,085	367,413	120,908	330,546	152,082	525,784	102,873	460,231	210,771	1,467,062	129,431	1,957,162	34,959	1,195,076	12,994	877,347	6,124	1,481,017
No adjusted gross income.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under \$600.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$600 under \$1,000.....	3,459	7,468	(1)	(1)	2,480	8,207	(1)	(1)	2,587	15,732	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000 under \$1,500.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,500 under \$2,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$2,000 under \$2,500.....	6,831	15,039	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$2,500 under \$3,000.....	9,377	21,386	9,051	24,343	14,936	50,134	2,473	10,887	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$3,000 under \$4,000.....	22,408	50,076	15,310	41,982	17,415	59,136	10,764	46,082	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$4,000 under \$5,000.....	12,158	26,878	11,198	30,416	17,415	59,136	10,764	46,082	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$5,000 under \$10,000.....	41,747	93,830	30,150	82,150	42,241	148,124	33,370	151,070	55,337	354,407	1,853	25,661	(1)	(1)	(1)	(1)	(1)	(1)
\$10,000 under \$15,000.....	24,321	54,540	17,237	47,287	25,407	88,296	16,703	74,603	47,713	347,493	19,597	233,030	(1)	(1)	(1)	(1)	(1)	(1)
\$15,000 under \$20,000.....	14,373	32,197	11,962	32,773	14,195	49,163	10,909	48,688	28,041	199,786	22,259	308,674	(1)	(1)	(1)	(1)	(1)	(1)
\$20,000 under \$25,000.....	9,273	20,865	6,886	18,874	9,815	34,003	7,435	33,447	17,353	122,854	20,571	329,947	(1)	(1)	(1)	(1)	(1)	(1)
\$25,000 under \$50,000.....	15,476	34,631	13,475	36,984	19,028	65,835	15,679	70,549	42,026	298,678	18,119	589,777	18,119	589,777	502	31,515	129	23,588
\$50,000 under \$100,000.....	3,871	8,694	3,268	8,994	5,275	18,315	4,420	19,885	14,269	103,034	18,349	297,864	12,494	452,393	8,238	532,932	190	26,763
\$100,000 under \$150,000.....	325	733	297	819	532	1,857	490	2,207	1,580	11,490	2,499	41,470	2,248	81,429	2,773	204,717	1,616	197,124
\$150,000 under \$200,000.....	88	198	78	216	108	377	114	507	428	3,105	754	12,492	569	20,505	795	58,972	1,360	203,906
\$200,000 under \$500,000.....	56	127	60	165	100	347	88	399	346	2,517	603	10,165	463	16,846	576	41,773	2,214	510,466
\$500,000 under \$1,000,000.....	8	19	8	22	17	59	15	55	393	66	1,106	92	3,359	72	4,876	405	203,830	
\$1,000,000 or more.....	1	3	3	8	2	7	4	17	23	173	38	598	23	802	29	1,980	207	314,756

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

Table 6.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES—Continued
 (Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns	Size of specific income or loss															
		Under \$100		\$100 under \$200		\$200 under \$300		\$300 under \$400		\$400 under \$500		\$500 under \$1,000		\$1,000 under \$1,500		\$1,500 under \$2,000	
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
RETURNS WITH INTEREST RECEIVED																	
Total.....	14,736,574	5,864,384	220,866	2,210,464	317,806	1,404,593	344,584	1,006,818	348,788	709,690	315,849	1,793,683	1,257,544	705,216	859,260	352,318	606,972
No adjusted gross income.....	96,370	30,007	1,226	14,010	1,994	8,642	2,106	8,205	2,815	6,683	2,946	14,512	10,152	4,128	4,934	(1)	(1)
Under \$600.....	223,041	89,903	3,710	47,116	6,825	30,785	7,424	19,853	6,822	13,292	5,894	16,379	10,449	(1)	(1)	3,600	5,939
\$600 under \$1,000.....	338,662	106,394	4,395	52,519	7,604	43,869	10,799	38,461	13,492	22,112	9,812	68,525	49,377	2,880	3,532		
\$1,000 under \$1,500.....	582,510	162,884	6,553	88,102	12,709	78,398	19,155	49,022	16,950	38,254	17,052	93,378	66,151	65,116	79,119	4,960	8,526
\$1,500 under \$2,000.....	575,419	139,274	6,238	92,258	13,424	56,381	13,969	54,490	18,641	40,172	17,640	102,686	70,295	47,631	57,713	38,941	66,257
\$2,000 under \$2,500.....	547,928	144,985	5,875	76,342	11,128	53,017	13,093	42,889	15,076	34,843	15,648	105,844	76,058	47,512	57,759	19,162	33,270
\$2,500 under \$3,000.....	498,288	146,618	5,804	75,987	11,037	49,284	12,122	44,530	15,507	29,659	13,208	65,579	46,612	34,989	25,255	42,254	43,354
\$3,000 under \$4,000.....	1,046,167	349,389	13,507	147,436	21,255	123,008	30,503	79,544	27,598	56,356	24,875	148,142	101,908	53,679	64,228	25,558	44,109
\$4,000 under \$5,000.....	1,130,854	459,263	17,607	178,849	25,865	114,744	28,259	84,571	29,263	47,778	21,355	125,610	88,009	51,976	63,237	19,886	34,731
\$5,000 under \$10,000.....	5,728,207	2,774,914	99,310	863,134	123,134	501,825	122,688	350,253	121,169	247,171	109,977	561,946	390,376	180,984	220,833	90,421	155,370
\$10,000 under \$15,000.....	2,426,658	1,070,802	40,595	385,460	55,376	218,279	53,363	142,486	49,300	100,443	44,782	261,713	183,821	98,221	119,915	48,972	84,465
\$15,000 under \$20,000.....	696,256	230,149	9,228	102,723	14,753	61,956	15,184	42,787	14,831	32,440	14,512	95,112	67,896	42,741	52,387	24,925	43,083
\$20,000 under \$25,000.....	297,194	73,266	3,098	35,733	5,228	25,981	6,413	19,000	6,610	15,253	6,814	47,806	34,141	22,672	28,085	14,378	24,749
\$25,000 under \$50,000.....	420,468	74,482	3,200	42,783	6,297	31,807	7,879	24,775	6,639	20,283	9,099	68,409	49,130	38,379	46,782	24,979	43,533
\$50,000 under \$100,000.....	103,617	10,444	454	6,980	1,024	5,784	1,422	5,171	1,804	4,341	1,944	15,417	11,245	10,073	12,425	7,202	12,527
\$100,000 under \$150,000.....	13,708	996	39	666	99	542	133	500	173	392	175	1,682	1,230	1,168	1,446	978	1,697
\$150,000 under \$200,000.....	4,484	277	12	186	27	138	33	143	50	125	56	491	358	362	280	490	490
\$200,000 under \$500,000.....	4,675	294	14	158	24	132	33	119	41	111	50	394	294	320	395	220	387
\$500,000 under \$1,000,000.....	745	28	1	16	2	17	5	14	5	16	7	46	33	40	50	22	39
\$1,000,000 or more.....	323	15	(2)	6	1	4	1	5	2	6	3	12	9	11	14	6	11
RETURNS WITH BUSINESS, FARM, OR PROFESSION																	
With Profit																	
Total.....	6,917,605	237,763	11,746	232,920	34,689	238,517	59,325	297,172	104,591	220,005	98,548	963,653	709,563	728,096	896,803	539,125	940,274
No adjusted gross income.....	17,394	1,738	86	1,620	243	1,324	333	1,287	461	1,134	505	4,059	2,769	938	1,115	(1)	(1)
Under \$600.....	328,502	37,759	1,992	40,900	6,161	51,157	12,741	82,405	29,127	56,058	25,032	55,180	31,030	1,620	2,029	1,101	1,864
\$600 under \$1,000.....	363,684	11,100	547	14,809	2,237	16,781	4,182	26,887	9,580	21,303	9,551	265,847	202,711	3,602	4,195	2,421	4,244
\$1,000 under \$1,500.....	468,343	11,040	515	14,362	2,167	17,556	4,394	23,386	8,231	14,442	6,445	107,229	82,009	272,835	331,748	5,103	8,666
\$1,500 under \$2,000.....	429,482	10,726	520	9,699	1,437	13,008	3,277	15,348	5,380	10,406	4,614	63,597	47,654	86,243	108,591	212,278	367,803
\$2,000 under \$2,500.....	515,572	5,059	455	8,062	1,344	11,688	2,898	13,127	4,598	10,026	4,501	52,340	39,012	48,816	60,869	64,776	115,423
\$2,500 under \$3,000.....	401,765	9,806	555	9,632	1,447	10,833	2,714	12,534	4,442	9,706	4,388	38,313	28,312	37,881	47,055	40,673	71,538
\$3,000 under \$4,000.....	768,323	21,532	1,069	19,557	2,851	19,584	4,864	20,899	7,310	15,601	7,048	67,415	49,982	60,207	74,647	52,874	92,635
\$4,000 under \$5,000.....	678,418	22,712	1,061	20,212	3,044	19,411	4,807	19,904	6,966	16,767	7,575	61,811	45,157	46,584	57,551	35,696	62,101
\$5,000 under \$10,000.....	1,958,918	80,213	3,913	74,718	10,964	60,798	15,060	66,411	23,297	50,988	22,819	197,547	144,081	133,404	164,351	95,812	166,433
\$10,000 under \$15,000.....	567,689	16,166	780	13,546	2,037	12,102	2,982	10,754	3,736	9,596	4,288	36,027	26,357	25,615	31,722	19,344	33,940
\$15,000 under \$20,000.....	214,686	2,741	133	3,082	461	2,711	672	2,477	855	2,473	461	7,821	5,633	5,484	6,885	4,746	8,216
\$20,000 under \$25,000.....	111,881	1,173	53	802	125	505	132	902	314	639	287	2,744	2,096	1,939	2,418	1,537	2,637
\$25,000 under \$50,000.....	158,767	1,068	54	915	136	855	218	645	222	701	311	3,018	2,242	2,403	2,972	1,880	3,280
\$50,000 under \$100,000.....	28,117	278	12	183	26	165	41	167	59	128	57	584	429	436	342	342	592
\$100,000 under \$150,000.....	2,426	22	1	34	6	(1)	(1)	(1)	(1)	(1)	(1)	87	64	60	74	58	100
\$150,000 under \$200,000.....	559	13	1	8	1	9	2	6	2	7	3	14	10	9	13	22	38
\$200,000 under \$500,000.....	494	16	1	16	2	5	1	15	5	13	6	14	10	16	20	20	36
\$500,000 under \$1,000,000.....	50	1	-	-	-	2	1	-	-	-	(2)	5	4	2	3	-	-
\$1,000,000 or more.....	29	(2)	-	-	-	-	-	-	-	-	-	1	1	2	3	-	-
With Loss																	
Total.....	1,709,957	180,933	8,942	165,601	24,618	137,063	34,067	122,790	42,750	102,921	46,132	352,761	255,964	192,142	236,373	116,642	201,782
No adjusted gross income.....	297,105	16,853	801	14,281	2,174	13,702	3,392	12,497	4,318	11,399	5,100	46,551	34,160	31,404	39,200	26,132	45,932
Under \$10,000.....	1,235,432	147,697	7,330	136,599	20,240	109,216	27,164	100,306	34,937	82,336	36,947	273,945	198,616	141,901	174,020	78,498	135,122
\$10,000 under \$25,000.....	144,456	15,151	758	13,539	2,019	13,129	3,257	9,079	3,179	8,353	3,711	28,655	20,628	16,069	19,707	9,985	17,192
\$25,000 under \$50,000.....	21,808	923	40	1,007	153	718	181	702	245	651	291	2,728	1,910	2,084	2,591	1,505	2,630
\$50,000 or more.....	11,156	309	13	215	32	298	73	206	71	182	83	882	650	684	855	522	906

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

Table 6.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES—Continued
[Taxable and nontaxable returns]

Adjusted gross income classes	Size of specific income or loss—Continued																	
	\$2,000 under \$2,500		\$2,500 under \$3,000		\$3,000 under \$4,000		\$4,000 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$25,000		\$25,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
RETURNS WITH INTEREST RECEIVED																		
Total.....	209,890	466,976	128,531	351,569	147,222	506,168	70,438	314,279	101,944	680,389	27,342	390,256	3,213	103,759	682	46,449	143	23,914
No adjusted gross income.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under \$600.....																		
\$600 under \$1,000.....	5,260	11,593	3,959	10,647	2,699	9,121	2,186	9,411	3,473	20,628								
\$1,000 under \$1,500.....																		
\$1,500 under \$2,000.....																		
\$2,000 under \$2,500.....	19,575	43,051																
\$2,500 under \$3,000.....	11,491	25,509	12,830	34,957	2,866	10,294												
\$3,000 under \$4,000.....	25,633	57,102	14,731	40,226	19,226	64,549												
\$4,000 under \$5,000.....	18,072	40,313	10,690	29,375	15,158	53,485	3,167	13,669										
\$5,000 under \$10,000.....	48,439	107,890	31,700	86,767	34,208	116,223	21,805	97,919	21,111	131,442	(1)	(1)						
\$10,000 under \$15,000.....	28,483	63,371	17,371	47,545	21,575	74,481	11,945	53,101	18,532	125,728	2,376	28,060						
\$15,000 under \$20,000.....	16,160	36,054	10,280	28,204	14,185	49,017	7,433	33,016	12,457	83,423	2,847	37,418	(1)	(1)				
\$20,000 under \$25,000.....	9,978	22,228	6,853	18,817	8,763	30,188	5,510	24,786	9,156	61,941	2,810	40,180			269	18,483	(1)	(1)
\$25,000 under \$50,000.....	17,847	39,967	13,692	37,465	18,477	63,992	11,803	52,802	22,557	155,382	9,430	135,599	1,011	30,596				
\$50,000 under \$100,000.....	5,620	12,567	4,251	11,611	6,655	23,090	4,818	21,612	10,183	70,531	5,509	82,178	1,006	33,336				
\$100,000 under \$150,000.....	733	1,645	632	1,725	1,006	3,490	676	3,022	1,894	13,404	1,330	20,608	385	13,010	110	7,555	17	2,014
\$150,000 under \$200,000.....	224	500	187	513	309	1,072	250	1,118	667	4,763	554	8,696	208	7,091	71	4,667	12	1,736
\$200,000 under \$500,000.....	215	481	177	485	304	1,062	267	1,196	737	5,365	736	11,538	297	10,286	142	9,681	52	7,962
\$500,000 under \$1,000,000.....	16	36	13	36	56	196	34	150	113	813	163	2,664	76	2,643	51	3,521	24	4,538
\$1,000,000 or more.....	10	23	11	30	12	43	18	80	23	161	66	1,132	58	2,112	33	2,179	27	5,348
RETURNS WITH BUSINESS, FARM, OR PROFESSION																		
With Profit																		
Total.....	465,822	1,044,055	383,661	1,053,211	632,270	2,194,650	459,101	2,060,847	935,909	6,451,909	473,909	7,064,354	95,397	3,149,131	13,322	840,427	960	137,023
No adjusted gross income.....	(1)	(1)	(1)	(1)	844	2,797	(1)	(1)	1,216	8,540	1,124	15,920	(1)	(1)	(1)	(1)		
Under \$600.....																		
\$600 under \$1,000.....	1,501	3,292	1,220	3,302	867	2,777	2,340	10,550	2,140	13,694								
\$1,000 under \$1,500.....	3,755	8,336	2,401	6,440	1,201	4,319												
\$1,500 under \$2,000.....																		
\$2,000 under \$2,500.....	189,674	422,351	4,722	12,800	3,208	10,639												
\$2,500 under \$3,000.....	66,192	149,956	158,170	431,016	6,804	23,088												
\$3,000 under \$4,000.....	61,998	140,236	86,073	239,185	330,747	1,134,751	8,433	36,937	3,002	18,305								
\$4,000 under \$5,000.....	36,330	81,305	38,449	106,025	110,246	392,862	239,287	1,064,036	10,807	60,292								
\$5,000 under \$10,000.....	80,454	180,426	70,495	193,522	138,829	485,805	170,735	776,376	729,577	4,900,105	8,837	101,607	505	16,084				
\$10,000 under \$15,000.....	16,571	37,211	14,735	40,581	26,749	93,138	26,783	121,219	137,014	1,061,283	202,487	2,433,744						
\$15,000 under \$20,000.....	3,977	8,895	3,647	10,045	6,550	22,866	5,922	26,654	29,119	218,919	133,362	2,078,045	575	17,909				
\$20,000 under \$25,000.....	2,009	4,537	1,604	4,435	2,607	9,110	2,477	10,989	10,184	76,220	80,613	1,548,456	2,146	58,180				
\$25,000 under \$50,000.....	1,586	3,549	1,381	3,782	3,015	10,408	2,224	10,057	10,968	80,774	43,084	812,981	84,359	2,743,212	623	34,956	(1)	(1)
\$50,000 under \$100,000.....	338	752	288	798	513	1,783	412	1,866	1,567	11,508	3,203	55,214	7,421	299,656	12,023	751,987	68	8,701
\$100,000 under \$150,000.....	41	91	35	96	49	167	60	270	196	1,417	331	5,581	251	9,075	569	45,700	575	67,366
\$150,000 under \$200,000.....	16	37	13	37	19	65	14	64	57	420	92	1,565	57	2,115	50	3,707	153	23,071
\$200,000 under \$500,000.....	11	25	11	30	17	57	13	59	54	374	61	1,027	64	2,208	38	2,821	110	23,377
\$500,000 under \$1,000,000.....	-	-	1	3	5	18	-	-	6	46	8	131	7	275	5	389	7	2,685
\$1,000,000 or more.....	2	4	2	5	-	-	1	4	2	12	7	130	5	167	1	51	6	6,986
With Loss																		
Total.....	82,827	184,898	53,860	147,008	66,128	226,674	39,537	177,723	59,884	408,357	27,717	406,435	6,401	221,481	1,808	128,932	956	173,649
No adjusted gross income.....	19,633	43,911	15,759	42,934	21,865	75,587	15,973	71,890	31,409	216,822	14,596	212,470	3,662	127,209	901	67,839	489	62,298
Under \$10,000.....	54,842	122,431	32,212	87,939	35,877	121,975	18,016	80,843	17,778	116,881	5,520	77,986	633	21,046	104	6,161	70	-
\$10,000 under \$25,000.....	6,253	13,856	4,445	12,168	6,064	21,062	3,866	17,471	5,930	41,082	3,260	48,102	472	15,950	137	9,822	-	11,000
\$25,000 under \$50,000.....	1,624	3,645	914	2,497	1,566	5,414	1,131	5,077	3,045	21,310	2,292	35,319	610	21,010	200	13,177	108	37,748
\$50,000 or more.....	475	1,055	530	1,470	756	2,636	551	2,442	1,722	12,262	2,049	32,558	1,024	36,266	466	31,933	289	62,603

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

Table 6.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of returns	Size of specific income or loss															
		Under \$100		\$100 under \$200		\$200 under \$300		\$300 under \$400		\$400 under \$500		\$500 under \$1,000		\$1,000 under \$1,500		\$1,500 under \$2,000	
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
RETURNS WITH PARTNERSHIP																	
With Profit																	
Total.....	1,588,004	78,221	3,276	56,612	8,479	53,096	13,262	45,030	15,621	36,291	16,361	161,408	117,288	119,315	145,814	90,362	157,391
No adjusted gross income.....	10,676	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	2,433	1,657	964	1,207	(1)	(1)
Under \$600.....	29,386	3,914	229	2,934	467	5,360	1,342	5,106	1,794	4,215	1,869	6,755	4,094	6,755	1,100	1,357	(1)
\$600 under \$1,000.....	33,132	(1)	(1)	1,994	338	2,487	563	2,253	817	1,801	803	21,602	16,095	1,100	1,357	(1)	(1)
\$1,000 under \$1,500.....	50,429	1,001	75	2,587	376	1,687	424	1,927	693	1,401	650	11,085	8,698	28,098	33,927	1,001	1,814
\$1,500 under \$2,000.....	46,348	1,201	52	1,494	223	1,401	336	1,713	594	1,201	535	7,609	5,885	8,707	10,738	20,655	35,844
\$2,000 under \$2,500.....	51,133	3,793	186	1,794	283	2,006	513	(1)	(1)	1,694	776	4,095	3,054	4,992	6,348	8,530	15,168
\$2,500 under \$3,000.....	49,172	1,313	45	1,494	221	(1)	(1)	1,694	584	1,906	865	5,189	3,774	4,188	4,088	7,197	13,144
\$3,000 under \$4,000.....	114,507	4,894	177	4,587	694	4,201	1,016	4,001	1,366	2,195	994	9,976	7,396	9,796	12,148	7,597	13,144
\$4,000 under \$5,000.....	119,546	4,601	151	5,555	845	3,181	813	2,595	903	1,590	704	9,404	6,790	5,416	6,766	5,904	10,191
\$5,000 under \$10,000.....	476,175	26,695	1,157	17,481	2,604	18,629	4,723	13,137	4,493	9,549	4,315	44,518	31,578	28,527	34,272	20,470	35,527
\$10,000 under \$15,000.....	234,654	13,369	513	8,031	1,181	6,826	1,716	5,459	1,902	4,716	2,124	19,692	14,352	14,352	15,912	9,337	16,222
\$15,000 under \$20,000.....	119,475	5,522	228	2,734	382	2,379	587	2,442	846	2,111	949	7,160	5,261	6,064	7,412	4,344	7,583
\$20,000 under \$25,000.....	73,616	3,582	144	1,940	273	1,905	364	803	271	1,137	504	3,950	2,925	2,783	3,438	2,796	4,855
\$25,000 under \$50,000.....	134,169	4,373	157	2,639	402	1,674	424	2,277	788	1,583	717	6,435	4,630	4,324	5,351	3,506	6,093
\$50,000 under \$100,000.....	37,614	1,169	42	694	100	422	107	495	171	385	172	1,202	877	1,094	1,368	957	1,683
\$100,000 under \$150,000.....	4,886	152	5	76	11	63	15	56	19	43	20	170	125	152	190	113	198
\$150,000 under \$200,000.....	1,457	47	2	22	3	20	5	13	4	19	9	57	41	36	45	30	51
\$200,000 under \$500,000.....	1,333	50	2	25	4	19	5	17	6	20	9	60	45	42	50	22	38
\$500,000 under \$1,000,000.....	163	9	-	2	-	1	-	6	2	1	1	13	9	2	3	5	8
\$1,000,000 or more.....	73	2	-	(1)	-	1	(2)	-	1	1	(2)	3	2	5	7	3	3
Total.....	367,728	71,396	2,809	34,317	4,986	27,234	6,767	21,936	7,630	18,997	8,517	54,712	39,344	34,722	42,343	20,128	34,615
No adjusted gross income.....	44,729	2,002	92	1,004	145	3,077	774	1,640	566	1,524	691	5,251	3,705	4,000	5,174	3,980	6,835
Under \$10,000.....	186,990	39,018	1,642	19,541	2,843	14,824	3,672	13,535	4,719	12,356	5,561	29,569	21,362	19,769	23,859	9,441	16,212
\$10,000 under \$25,000.....	93,066	23,803	846	10,804	1,564	6,833	1,709	4,760	1,658	3,846	1,705	14,478	10,336	7,555	9,145	3,954	6,830
\$25,000 under \$50,000.....	29,102	4,812	164	2,185	319	1,986	485	1,508	515	825	362	3,914	2,834	2,259	2,777	1,994	3,409
\$50,000 or more.....	13,841	1,761	65	783	115	514	127	493	172	446	198	1,500	1,107	1,139	1,388	759	1,329
RETURNS WITH SALES OF CAPITAL ASSETS																	
With Net Gain																	
Total.....	4,322,510	1,387,666	50,139	529,350	75,829	345,271	84,727	275,064	95,313	195,651	87,526	585,937	418,149	270,553	331,119	167,152	288,763
No adjusted gross income.....	76,056	12,636	603	8,143	1,215	5,337	1,321	5,832	2,023	4,647	2,076	13,198	9,447	4,506	5,668	4,445	7,714
Under \$600.....	70,162	34,503	1,520	15,179	2,189	11,950	2,857	7,583	2,612	5,568	2,519	9,983	6,754	2,594	2,948	1,501	2,529
\$600 under \$1,000.....	106,175	76,042	1,706	22,181	2,193	11,702	2,877	7,462	3,586	3,655	1,627	19,238	13,652	2,302	3,381	(1)	(1)
\$1,000 under \$1,500.....	163,261	47,394	2,010	29,411	4,144	16,818	4,183	14,449	5,034	12,022	5,362	26,031	18,908	12,996	15,513	1,234	2,048
\$1,500 under \$2,000.....	175,595	46,192	1,826	28,565	4,095	19,747	4,764	19,449	6,660	10,462	4,686	28,944	20,235	12,448	15,372	6,847	11,871
\$2,000 under \$2,500.....	177,034	45,937	1,960	24,918	3,559	20,416	5,158	14,729	5,088	11,295	4,894	26,344	18,533	14,868	18,292	12,499	20,982
\$2,500 under \$3,000.....	159,409	41,178	1,707	23,543	3,411	15,558	3,750	13,051	4,630	10,950	4,915	26,184	18,544	11,155	13,602	8,646	15,294
\$3,000 under \$4,000.....	347,068	103,263	3,987	43,192	6,230	28,537	6,990	24,480	8,499	18,679	8,413	58,158	40,043	24,558	30,185	15,849	23,758
\$4,000 under \$5,000.....	304,313	92,909	3,418	37,587	5,388	24,377	5,994	23,289	8,082	17,300	7,727	50,758	36,302	19,360	23,607	13,705	23,930
\$5,000 under \$10,000.....	1,332,300	503,217	16,773	162,888	23,064	103,474	25,257	80,196	27,709	52,095	23,353	178,452	127,823	80,239	97,886	44,325	76,434
\$10,000 under \$15,000.....	670,316	252,087	8,389	72,647	10,471	45,896	11,309	33,495	11,643	24,302	10,915	73,879	52,814	39,526	48,410	27,505	47,697
\$15,000 under \$20,000.....	273,351	85,336	3,036	26,616	3,824	17,300	4,258	12,045	4,162	9,437	4,226	30,684	22,099	16,512	20,354	11,205	19,409
\$20,000 under \$25,000.....	139,768	34,794	1,264	14,073	2,047	8,700	2,132	6,726	2,324	5,626	2,497	14,935	10,806	9,854	12,179	6,128	10,582
\$25,000 under \$50,000.....	223,104	44,974	1,672	16,798	2,469	13,025	3,180	10,201	3,547	7,571	3,398	22,994	16,679	14,834	18,374	11,042	19,166
\$50,000 under \$100,000.....	64,991	6,384	242	3,213	471	2,517	618	1,837	641	1,836	825	5,664	4,120	3,757	4,678	2,817	4,886
\$100,000 under \$150,000.....	10,700	496	16	290	43	238	59	161	56	148	67	545	402	375	463	341	597
\$150,000 under \$200,000.....	3,719	151	6	60	9	39	10	49	17	32	15	138	100	83	103	84	146
\$200,000 under \$500,000.....	4,163	118	4	41	6	34	8	27	9	27	9	100	77	75	90	74	128
\$500,000 under \$1,000,000.....	709	11	(2)	4	1	4	1	3	1	5	2	8	6	9	12	4	7
\$1,000,000 or more.....	316	4	(2)	1	(2)	2	1	-	-	-	-	-	-	2	-	-	-
Total.....	1,599,445	200,330	8,932	138,549	20,059	108,179	26,687	87,124	30,094	78,771	35,344	294,206	213,327	683,515	684,153	2,920	5,158
No adjusted gross income.....	36,167	2,739	135	2,191	294	2,767	682	1,138	390	2,380	1,120	7,536	5,596	14,563	14,671	(1)	(1)
Under \$10,000.....	877,194	126,031	5,563	83,729	12,077	63,290	15,706	50,613	17,460	45,932	20,575	156,186	111,003	346,817	347,337	2,620	4,617
\$10,000 under \$25,000.....	520,554	61,612	2,787	45,279	6,585	35,529	8,679	28,904	9,975	24,883	11,137	101,340	74,723	221,833	222,049	2,620	4,617
\$25,000 under \$50,000.....	127,600	8,248	372	6,096	917	5,367	1,317	5,363	1,883	4,488	2,024	23,390	17,622	74,525	74,433	2,620	4,617
\$50,000 or more.....	37,930	1,700	75	1,254	186	1,226	303	1,106	386	1,088	488	5,754	4,383	25,777	25,663	2,620	4,617

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

Table 6.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Size of specific income or loss—Continued																	
	\$2,000 under \$2,500		\$2,500 under \$3,000		\$3,000 under \$4,000		\$4,000 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$25,000		\$25,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	
RETURNS WITH PARTNERSHIP																		
<u>With Profit</u>																		
Total.....	77,445	174,461	67,951	186,528	124,050	431,690	107,338	481,717	287,062	2,019,003	207,732	3,190,463	60,615	2,050,175	13,462	873,485	2,006	325,126
No adjusted gross income.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under \$600.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$600 under \$1,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000 under \$1,500.....	1,001	2,185	1,420	3,905	2,027	8,966	2,000	12,211	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,500 under \$2,000.....	20,714	46,056	19,241	52,438	1,501	3,727	5,069	2,120	9,536	4,003	23,699	6,129	71,933	1,577	47,281	(1)	(1)	(1)
\$2,000 under \$2,500.....	6,957	15,887	12,003	33,430	44,747	154,186	2,120	9,536	4,003	23,699	6,129	71,933	1,577	47,281	(1)	(1)	(1)	(1)
\$2,500 under \$3,000.....	7,490	17,300	12,003	33,430	44,747	154,186	2,120	9,536	4,003	23,699	6,129	71,933	1,577	47,281	(1)	(1)	(1)	(1)
\$3,000 under \$4,000.....	4,102	9,207	5,993	16,502	19,884	70,832	2,120	9,536	4,003	23,699	6,129	71,933	1,577	47,281	(1)	(1)	(1)	(1)
\$4,000 under \$5,000.....	19,287	43,670	15,959	43,688	31,674	110,313	35,541	160,932	188,376	1,284,410	188,376	1,284,410	188,376	1,284,410	(1)	(1)	(1)	(1)
\$5,000 under \$10,000.....	7,395	16,667	5,988	16,432	10,843	37,968	9,030	40,486	51,034	392,815	69,774	848,467	1,577	47,281	(1)	(1)	(1)	(1)
\$10,000 under \$15,000.....	3,385	7,621	3,151	8,592	4,652	16,183	3,652	16,357	15,992	117,126	55,454	863,014	1,577	47,281	(1)	(1)	(1)	(1)
\$15,000 under \$20,000.....	1,710	3,784	914	2,532	2,241	7,737	1,973	8,867	70,791	37,942	726,898	1,577	47,281	(1)	(1)	(1)	(1)	(1)
\$20,000 under \$25,000.....	3,401	7,655	1,806	4,965	4,811	16,755	4,011	18,044	12,103	87,879	31,133	558,597	49,491	1,635,908	11,205	713,093	98	28,929
\$25,000 under \$50,000.....	753	1,694	642	1,772	1,004	3,475	928	4,141	2,893	20,956	5,107	87,750	8,611	332,915	11,205	713,093	98	28,929
\$50,000 under \$100,000.....	94	211	79	217	113	392	89	404	337	2,436	537	8,994	606	22,066	1,264	97,083	945	113,229
\$100,000 under \$150,000.....	24	54	19	51	37	129	23	101	103	744	162	2,719	165	5,961	201	15,239	479	70,776
\$150,000 under \$200,000.....	25	57	27	73	29	100	22	98	91	675	161	2,691	142	5,195	148	10,932	433	90,699
\$200,000 under \$500,000.....	6	13	5	13	7	24	3	13	11	74	26	381	14	554	16	1,231	37	12,810
\$500,000 under \$1,000,000.....	1	2	4	11	2	8	-	-	3	22	15	236	8	270	5	366	12	8,460
\$1,000,000 or more.....	1	2	4	11	2	8	-	-	3	22	15	236	8	270	5	366	12	8,460
<u>With Loss</u>																		
Total.....	13,625	30,402	11,327	31,189	14,936	51,578	9,153	40,761	18,215	124,090	13,003	203,791	2,578	87,507	949	61,615	494	87,900
No adjusted gross income.....	1,001	2,324	1,522	4,248	4,046	14,156	1,494	6,630	5,715	38,296	6,667	107,010	1,158	37,716	517	30,148	(1)	(1)
Under \$10,000.....	7,618	16,866	5,978	16,459	5,719	17,748	3,579	15,887	4,833	32,497	1,200	17,674	-	-	-	-	-	-
\$10,000 under \$25,000.....	3,214	7,229	2,106	5,785	3,181	10,881	1,980	8,852	3,816	26,426	2,341	34,656	270	8,728	(1)	(1)	(1)	(1)
\$25,000 under \$50,000.....	1,132	2,508	1,262	3,440	1,386	4,702	1,551	6,931	2,350	15,984	1,285	20,396	498	17,996	289	20,485	220	46,127
\$50,000 or more.....	660	1,475	459	1,257	604	2,091	549	2,461	1,501	10,887	1,510	24,055	652	23,067	289	20,485	220	46,127
RETURNS WITH SALES OF CAPITAL ASSETS																		
<u>With Net Gain</u>																		
Total.....	104,091	232,578	77,163	210,731	102,205	354,411	64,212	285,879	122,106	838,386	66,540	1,000,387	17,462	599,928	7,246	493,664	4,856	1,373,894
No adjusted gross income.....	2,685	6,025	2,516	6,874	2,064	7,338	1,738	7,680	4,170	28,001	3,164	45,025	546	20,974	(1)	(1)	(1)	(1)
Under \$600.....	1,100	2,438	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$600 under \$1,000.....	1,101	2,446	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000 under \$1,500.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,500 under \$2,000.....	3,200	6,889	3,459	9,481	9,040	30,203	4,267	19,041	1,393	7,555	2,195	15,141	(1)	(1)	(1)	(1)	(1)	(1)
\$2,000 under \$2,500.....	4,367	9,952	3,459	9,481	9,040	30,203	4,267	19,041	1,393	7,555	2,195	15,141	(1)	(1)	(1)	(1)	(1)	(1)
\$2,500 under \$3,000.....	11,727	25,905	8,492	22,776	9,040	30,203	4,267	19,041	1,393	7,555	2,195	15,141	(1)	(1)	(1)	(1)	(1)	(1)
\$3,000 under \$4,000.....	7,885	17,750	5,420	14,925	5,866	20,450	4,267	19,041	1,393	7,555	2,195	15,141	(1)	(1)	(1)	(1)	(1)	(1)
\$4,000 under \$5,000.....	27,597	62,024	20,413	55,678	31,916	111,757	18,622	82,066	26,829	172,482	1,838	24,392	(1)	(1)	(1)	(1)	(1)	(1)
\$5,000 under \$10,000.....	18,532	41,350	15,441	42,458	19,171	66,398	12,484	55,952	28,155	196,402	6,897	85,203	(1)	(1)	(1)	(1)	(1)	(1)
\$10,000 under \$15,000.....	10,012	22,362	6,529	17,902	11,112	38,269	8,236	36,953	17,970	125,325	10,152	134,974	676	21,987	549	36,188	(1)	(1)
\$15,000 under \$20,000.....	4,726	10,555	3,598	9,827	6,195	21,660	4,959	22,388	10,953	78,912	8,196	125,887	6,396	201,537	3,127	198,475	36	5,693
\$20,000 under \$25,000.....	7,832	17,428	6,727	18,499	9,782	33,926	8,072	36,016	19,462	137,427	22,943	367,791	7,252	262,460	3,127	198,475	133	22,523
\$25,000 under \$50,000.....	2,209	4,935	1,778	4,871	2,969	10,339	2,548	11,349	7,269	52,015	9,682	158,628	7,252	262,460	3,127	198,475	133	22,523
\$50,000 under \$100,000.....	262	588	205	563	375	1,302	292	1,302	1,041	7,576	1,593	26,193	1,499	54,706	2,121	157,354	720	87,615
\$100,000 under \$150,000.....	85	190	55	150	104	362	96	430	276	1,968	454	7,560	397	14,695	653	49,455	963	132,946
\$150,000 under \$200,000.....	64	143	44	122	80	280	68	309	238	1,755	371	6,240	366	13,316	443	32,644	1,999	440,165
\$200,000 under \$500,000.....	6	13	4	11	8	28	5	23	25	175	34	597	21	746	28	2,007	530	271,900
\$500,000 under \$1,000,000.....	1	2	2	6	2	7	1	5	10	70	16	275	5	186	11	734	259	370,231
\$1,000,000 or more.....	1	2	2	6	2	7	1	5	10	70	16	275	5	186	11	734	259	370,231
<u>With Net Loss</u>																		
Total.....	1,737	3,806	(1)	(1)	1,401	4,653	(1)	(1)	519	3,773	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
No adjusted gross income.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under \$10,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$10,000 under \$25,000.....	1,604	3,536	(1)	(1)	1,201	3,994	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$25,000 under \$50,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$50,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

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

¹Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.²Less than \$500.

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

Table 7.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME BY ADJUSTED GROSS INCOME CLASSES
 [Sources: Salaries and wages (net), business, farm, or profession net profit (or loss), capital gain (or loss), and all other income (or loss)]

Adjusted gross income classes	Total number of returns	Returns with one source ¹						Returns with two sources ²							
		Salaries and wages (net)		Business, farm, or profession net profit (or loss)		Capital gain (or loss)		All other income (or loss) ²		Salaries and wages (net) and business, farm, or profession net profit (or loss)		Salaries and wages (net) and capital gain (or loss)			
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	Business, farm, or profession net profit (or loss) (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	Capital gain (or loss) (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Grand total.....	62,712,386	38,051,516	165,168,239	1,784,767	5,354,112	22,525	33,850	2,128,041	7,500,757	2,072,723	8,176,550	2,061,155	388,989	3,083,932	45,785
Taxable returns, total.....	50,092,363	30,571,992	155,127,316	813,869	4,309,080	6,421	24,250	951,706	5,775,244	1,567,850	7,286,710	1,953,269	368,700	3,026,986	45,729
\$600 under \$1,000.....	1,436,260	1,274,843	1,059,765	31,103	25,574			33,714	26,027	14,821	9,074	3,352	(³)	(³)	(³)
\$1,000 under \$1,500.....	2,264,571	1,927,492	2,385,881	47,379	59,930			69,889	83,424	25,606	24,345	8,626	6,750	9,467	4,327
\$1,500 under \$2,000.....	2,025,367	1,590,174	2,756,423	55,965	97,542			72,045	119,217	43,231	57,591	17,195	5,165	9,687	4,789
\$2,000 under \$2,500.....	2,288,180	1,760,212	3,951,013	67,643	150,294			70,596	152,044	66,929	116,780	32,877	6,052	13,269	4,366
\$2,500 under \$3,000.....	2,486,920	1,852,677	5,083,532	66,620	182,778		4,789	70,398	183,121	79,974	170,504	49,913	4,646	13,957	4,243
\$3,000 under \$3,500.....	2,713,702	1,968,992	6,388,191	66,960	215,317			72,109	220,976	84,803	241,503	66,210	9,971	31,826	4,481
\$3,500 under \$4,000.....	2,793,988	1,954,870	7,317,102	65,142	240,776			68,836	242,705	109,832	330,104	80,379	8,044	30,587	4,286
\$4,000 under \$4,500.....	2,899,090	2,005,444	8,489,497	52,668	220,773			58,761	241,145	121,496	427,468	87,456	15,992	68,841	4,847
\$4,500 under \$5,000.....	2,931,861	1,952,522	9,249,050	53,085	251,600			54,209	245,044	128,248	494,978	113,042	12,777	60,055	4,302
\$5,000 under \$6,000.....	5,945,050	3,856,460	21,132,980	75,810	413,338			80,005	414,106	236,653	1,057,599	239,628	40,334	220,193	3,210
\$6,000 under \$7,000.....	5,306,507	3,257,197	21,054,944	97,315	366,772			54,931	338,456	193,681	1,058,488	192,834	46,845	302,670	2,242
\$7,000 under \$8,000.....	4,303,518	2,445,469	18,229,388	39,453	294,303	(³)	(³)	45,607	326,844	152,919	935,752	205,196	45,093	336,704	4,165
\$8,000 under \$9,000.....	3,233,674	1,695,184	14,326,663	27,065	228,320			31,765	261,227	104,347	707,432	172,796	35,509	293,409	5,097
\$9,000 under \$10,000.....	2,398,655	1,154,535	10,900,729	22,039	207,658			27,047	243,754	64,422	476,678	129,698	26,939	248,502	6,635
\$10,000 under \$11,000.....	1,795,423	739,849	7,727,993	15,970	166,637			21,055	210,449	42,524	342,072	99,959	25,661	264,856	1,063
\$11,000 under \$12,000.....	1,243,499	451,343	5,160,371	12,957	147,674			16,221	181,992	26,535	234,468	69,475	18,610	207,800	4,246
\$12,000 under \$13,000.....	855,857	261,695	3,248,565	9,200	114,548	604	2,445	12,844	154,388	17,401	153,878	61,912	13,562	165,779	2,022
\$13,000 under \$14,000.....	593,177	147,501	1,976,004	7,899	105,817			11,325	144,754	10,839	99,283	46,621	10,467	138,678	1,415
\$14,000 under \$15,000.....	440,499	94,058	1,353,281	6,770	96,951			9,456	133,003	8,054	78,025	37,899	7,166	100,248	2,376
\$15,000 under \$20,000.....	1,045,363	142,249	2,351,004	17,375	294,742			28,993	480,320	17,341	166,792	123,142	17,667	289,275	5,045
\$20,000 under \$25,000.....	404,847	24,394	524,391	7,606	169,236	328	3,981	16,004	345,927	4,378	55,609	39,929	5,025	104,288	3,046
\$25,000 under \$50,000.....	536,118	14,268	426,659	7,385	228,769			21,558	695,435	3,593	43,035	66,484	3,637	100,886	9,976
\$50,000 under \$100,000.....	121,250	532	20,569	441	27,444			3,682	229,850	219	5,068	8,382	433	23,336	2,738
\$100,000 under \$150,000.....	15,712	29	2,969	16	1,700	2	241	367	42,464	3	8	245	22	1,436	927
\$150,000 under \$200,000.....	5,014	9	338	9	320	1	194	110	15,227	1	150	10	4	200	424
\$200,000 under \$500,000.....	5,110	-	-	1	207	2	616	90	24,897	-	-	-	10	593	2,536
\$500,000 under \$1,000,000.....	804	1	14	-	-	1	980	17	11,579	-	-	-	-	-	-
\$1,000,000 or more.....	342	-	-	-	-	-	-	2	2,759	-	-	-	-	-	-
Nontaxable returns, total.....	12,620,023	7,479,524	10,040,923	970,898	1,045,032	16,104	9,600	1,176,337	1,725,513	504,873	889,840	107,886	20,289	46,946	46
No adjusted gross income.....	421,791	3,949	13,165	117,145	519,370	2,367	4,135	43,704	659,948	33,004	50,310	5105,412	(³)	(³)	(³)
Under \$600.....	4,002,049	3,298,068	1,047,999	226,858	82,972	4,131	1,356	161,256	57,016	45,886	35,782	518,970	3,259	3,475	4,779
\$600 under \$1,000.....	1,565,252	895,392	661,531	160,845	125,025	4,761	3,589	184,166	139,930	49,414	41,547	52,573			
\$1,000 under \$1,500.....	1,689,176	812,761	983,267	154,020	183,894			250,594	301,964	76,382	81,822	12,648	8,118	12,920	4,272
\$1,500 under \$2,000.....	1,287,899	580,746	1,017,863	96,346	167,508			196,590	330,782	67,445	90,866	26,656			
\$2,000 under \$2,500.....	1,004,558	454,377	1,019,066	71,862	159,019			149,913	321,901	54,462	94,740	27,351			
\$2,500 under \$3,000.....	779,249	398,732	1,079,364	47,407	127,531		4,845	85,552	223,731	49,454	97,239	35,887	2,986	7,268	338
\$3,000 under \$3,500.....	635,490	356,091	1,144,139	34,775	110,002			39,730	119,003	45,253	110,169	35,350			
\$3,500 under \$4,000.....	445,153	254,832	947,312	22,270	82,202			24,946	87,536	31,158	88,911	27,016			
\$4,000 under \$4,500.....	260,466	146,556	623,048	14,978	62,323			15,245	62,100	17,764	54,200	21,140	5,166	21,303	1,807
\$4,500 under \$5,000.....	189,437	102,338	480,947	9,325	44,164			8,234	36,417	13,347	47,644	14,907			
\$5,000 or more.....	339,503	175,682	1,023,222	15,067	93,762			16,407	105,081	21,304	96,610	33,886			
Returns under \$5,000.....	34,120,459	23,591,068	55,698,155	1,462,396	2,395,854	20,892	20,957	1,730,487	3,134,135	1,168,509	2,665,577	533,050	90,115	277,169	4,645
Returns \$5,000 under \$10,000.....	21,511,938	12,583,327	86,654,774	236,217	1,596,785	(³)	(³)	254,571	1,668,922	773,122	4,331,391	972,784	196,506	1,408,603	14,600
Returns \$10,000 or more.....	7,079,989	1,877,121	22,815,310	86,154	1,361,473	938	8,449	142,983	2,697,700	131,092	1,179,582	555,321	102,368	1,398,160	35,830

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

Table 7.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

[Sources: Salaries and wages (net), business, farm, or profession, net profit (or loss), capital gain (or loss), and all other income (or loss)]

Adjusted gross income classes	Returns with two sources ¹ —Continued									Returns with three sources ¹						
	Salaries and wages (net) and all other income (or loss) ²			Business, farm, or profession net profit (or loss) and capital gain (or loss)			Business, farm, or profession net profit (or loss) and all other income (or loss) ²			Capital gain (or loss) and all other income (or loss)			Salaries and wages (net), business, farm, or profession net profit (or loss), and capital gain (or loss)			
	Number of returns	Salaries and wages (net) (Thousand dollars)	All other income (or loss) ² (Thousand dollars)	Number of returns	Business, farm, or profession net profit (or loss) (Thousand dollars)	Capital gain (or loss) (Thousand dollars)	Number of returns	Business, farm, or profession net profit (or loss) (Thousand dollars)	All other income (or loss) ² (Thousand dollars)	Number of returns	Capital gain (or loss) (Thousand dollars)	All other income (or loss) ² (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	Business, farm, or profession net profit (or loss) (Thousand dollars)	Capital gain (or loss) (Thousand dollars)
(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	
Grand total.....	9,938,854	71,094,706	5,352,266	338,500	1,034,450	192,009	1,392,091	6,133,061	1,481,993	992,557	1,503,747	7,973,126	275,808	986,277	285,099	93,653
Taxable returns, total.....	9,244,549	69,886,218	5,097,677	156,770	877,765	101,494	896,046	5,839,672	1,191,058	666,074	1,365,571	7,429,384	188,510	849,281	283,989	73,737
\$600 under \$1,000.....	39,595	23,671	8,970	2,401	1,458	584	9,137	4,928	2,592	9,398	683	6,991	(³)	(³)	(³)	(³)
\$1,000 under \$1,500.....	99,685	98,554	27,907	4,622	4,198	1,871	24,861	21,823	9,958	19,044	5,461	17,853	2,401	2,619	221	244
\$1,500 under \$2,000.....	126,528	183,677	37,196	8,605	11,930	3,443	38,249	45,680	19,566	25,240	5,280	37,213	5,103	7,473	409	841
\$2,000 under \$2,500.....	156,875	290,251	62,747	11,207	20,566	4,093	44,979	74,456	24,896	24,259	12,117	39,332	6,623	11,909	1,320	1,667
\$2,500 under \$3,000.....	213,358	497,449	86,128	11,160	25,329	5,253	49,722	101,146	31,134	27,412	13,255	62,605	10,033	21,613	4,264	1,769
\$3,000 under \$3,500.....	263,684	768,923	82,715	12,207	31,633	7,527	57,567	139,916	45,279	32,133	24,967	76,914	11,885	26,729	9,009	2,714
\$3,500 under \$4,000.....	311,802	1,025,243	137,403	11,807	38,883	5,227	55,205	158,249	46,306	38,788	26,523	116,454	15,643	45,952	7,297	5,104
\$4,000 under \$4,500.....	370,694	1,422,994	142,903	12,708	45,329	8,477	57,568	192,200	50,327	33,366	25,663	114,749	15,009	44,312	14,751	3,893
\$4,500 under \$5,000.....	443,086	1,924,456	171,119	11,240	46,982	5,383	52,346	205,707	40,500	27,381	16,397	109,957	13,645	49,646	11,162	2,558
\$5,000 under \$6,000.....	1,091,213	5,638,315	358,240	15,729	77,912	8,314	94,635	431,397	81,157	55,707	55,325	232,537	24,784	102,161	26,195	7,457
\$6,000 under \$7,000.....	1,127,603	6,925,785	379,478	12,227	66,717	10,278	75,654	400,312	86,184	45,884	48,063	249,404	22,659	114,829	24,828	6,334
\$7,000 under \$8,000.....	1,078,432	7,658,756	384,175	7,538	49,769	6,780	57,701	357,186	69,944	31,201	32,995	194,428	15,963	88,585	24,705	5,841
\$8,000 under \$9,000.....	905,627	7,291,514	369,674	8,058	59,433	6,488	41,885	287,826	63,039	24,986	26,770	168,599	11,026	60,333	26,851	5,901
\$9,000 under \$10,000.....	719,867	6,489,771	307,487	5,556	47,714	3,871	35,337	279,634	50,793	23,902	24,816	195,779	9,564	65,498	21,025	4,323
\$10,000 under \$11,000.....	618,638	6,187,193	269,015	3,944	38,833	2,664	27,832	247,933	41,655	22,960	33,007	199,469	5,885	43,043	14,215	4,026
\$11,000 under \$12,000.....	449,405	4,904,988	231,195	2,927	31,711	1,536	22,568	215,619	42,221	19,331	32,307	185,135	4,277	31,285	13,822	3,624
\$12,000 under \$13,000.....	317,671	3,739,463	202,157	2,172	25,141	1,947	18,135	187,280	36,197	17,034	32,552	174,070	2,908	25,273	8,268	2,720
\$13,000 under \$14,000.....	220,823	2,801,747	156,981	1,608	19,318	2,120	16,386	187,045	32,078	14,524	24,512	166,542	1,905	15,097	8,437	1,959
\$14,000 under \$15,000.....	157,454	2,117,764	144,932	1,671	23,368	881	14,197	172,347	31,664	13,376	23,486	165,493	1,303	10,273	7,290	1,241
\$15,000 under \$20,000.....	334,905	5,156,563	445,855	3,977	64,760	4,054	44,195	640,329	115,126	47,395	103,570	701,744	4,021	41,738	21,380	4,511
\$20,000 under \$25,000.....	94,383	1,797,240	257,670	2,443	50,823	3,180	24,463	466,547	70,708	29,959	79,810	572,105	1,370	15,121	13,681	1,439
\$25,000 under \$50,000.....	89,367	2,271,528	541,932	2,735	82,961	4,867	29,656	822,323	143,127	58,079	217,676	1,737,342	1,461	19,601	22,884	3,388
\$50,000 under \$100,000.....	12,565	569,866	210,153	(³)	(³)	(³)	3,534	178,074	42,323	18,863	170,125	1,064,762	129	4,667	2,227	1,412
\$100,000 under \$150,000.....	924	65,551	38,481	16	1,090	751	176	13,576	6,478	3,248	77,031	307,427	8	471	313	148
\$150,000 under \$200,000.....	219	18,497	17,179	3	335	80	25	2,433	1,740	1,116	45,099	144,997	2	94	-	134
\$200,000 under \$500,000.....	135	15,652	19,089	-	-	-	29	3,478	4,760	1,264	104,356	247,794	2	85	9	472
\$500,000 under \$1,000,000.....	10	557	6,013	1	63	478	3	717	1,306	158	43,865	63,707	-	-	-	-
\$1,000,000 or more.....	1	250	1,283	-	-	-	1	1,511	-	66	59,860	75,982	-	-	-	-
Nontaxable returns, total.....	694,305	1,208,488	254,589	181,730	156,685	90,515	496,045	293,389	290,935	326,483	138,176	543,742	87,298	136,996	1,110	19,916
No adjusted gross income.....	13,389	37,477	94,807	27,505	68,951	14,195	60,555	154,406	10,490	18,997	29,501	80,532	8,879	12,704	531,015	43,030
Under \$600.....	52,390	19,112	2,575	26,288	1,203	8,046	69,121	4,287	20,542	38,331	4,300	17,941	7,024	5,480	3,609	509
\$600 under \$1,000.....	69,994	46,201	10,713	20,085	8,068	8,367	74,159	32,508	27,613	36,898	1,653	28,134	8,591	8,548	3,801	1,698
\$1,000 under \$1,500.....	125,832	123,085	33,918	23,853	19,986	9,260	95,259	59,606	54,627	46,855	13,189	45,543	10,759	14,283	3,195	2,274
\$1,500 under \$2,000.....	117,515	135,191	66,140	20,932	17,159	18,185	65,325	67,076	45,911	44,268	13,738	62,128	10,506	13,392	3,122	1,965
\$2,000 under \$2,500.....	88,695	142,694	67,346	17,669	31,556	7,810	42,070	56,366	35,739	44,477	22,792	72,766	10,726	17,181	1,620	4,840
\$2,500 under \$3,000.....	67,575	128,109	49,993	13,328	28,581	7,367	30,954	50,935	31,230	21,695	9,636	47,078	8,438	13,584	6,149	3,062
\$3,000 under \$3,500.....	50,416	131,448	34,263	11,407	30,863	6,254	20,827	47,265	19,663	24,200	8,906	70,208	7,210	12,699	9,222	1,338
\$3,500 under \$4,000.....	34,719	94,219	34,540	7,225	24,805	3,673	13,835	35,086	14,496	15,143	9,514	43,848	6,123	13,785	7,729	2,113
\$4,000 under \$4,500.....	20,595	74,707	10,473	5,703	21,022	3,006	8,551	24,322	11,237	7,052	4,666	24,010	3,035	9,086	2,405	1,207
\$4,500 under \$5,000.....	18,783	78,352	10,558	2,401	8,930	2,520	6,104	22,762	5,957	9,484	4,073	40,077	2,435	6,235	4,308	922
\$5,000 or more.....	34,402	197,893	28,877	5,334	33,463	1,832	9,285	47,582	13,430	19,083	23,908	172,541	3,572	10,019	8,175	3,018
Returns under \$5,000.....	2,685,210	7,245,813	982,800	262,353	349,530	130,541	876,394	1,189,912	548,063	544,421	244,614	953,269	164,969	338,104	40,794	35,705
Returns \$5,000 under \$10,000.....	4,955,812	34,185,849	1,821,768	54,305	333,107	37,396	313,938	1,796,692	363,101	197,127	1,133,807	87,498	440,979	131,508	112,797	32,794
Returns \$10,000 or more.....	2,297,832	29,663,044	2,547,698	21,842	351,813	24,072	201,759	3,146,457	570,829	251,009	1,063,666	5,886,050	23,341	207,194	112,797	25,154

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

Table 7.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

[Sources: Salaries and wages (net), business, farm, or profession net profit (or loss), capital gain (or loss), and all other income (or loss)]

Adjusted gross income classes	Returns with three sources ¹ —Continued											Returns with four sources ¹					
	Salaries and wages (net), business, farm, or profession net profit (or loss), and all other income (or loss) ²				Salaries and wages (net), capital gain (or loss), and all other income (or loss) ²				Business, farm, or profession net profit (or loss), capital gain (or loss), and all other income (or loss) ²			Salaries and wages (net), business, farm, or profession net profit (or loss), capital gain (or loss), and all other income (or loss) ²					
	Number of returns	Salaries and wages (net) (Thousand dollars)	Business, farm, or profession net profit (or loss) (Thousand dollars)	All other income (or loss) ² (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	Capital gain (or loss) (Thousand dollars)	All other income (or loss) ² (Thousand dollars)	Number of returns	Business, farm, or profession net profit (or loss) (Thousand dollars)	Capital gain (or loss) (Thousand dollars)	All other income (or loss) ² (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	Business, farm, or profession net profit (or loss) (Thousand dollars)	Capital gain (or loss) (Thousand dollars)	All other income (or loss) ² (Thousand dollars)
(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
Grand total.....	1,292,074	6,590,774	2,154,934	720,154	2,431,977	24,200,188	2,014,237	6,032,209	827,300	5,139,606	1,078,421	2,621,060	644,299	4,071,849	1,762,939	809,334	1,606,167
Taxable returns, total.....	1,110,767	6,240,080	2,225,296	694,267	2,307,137	23,945,204	1,991,915	5,988,858	621,351	5,317,279	864,280	2,402,698	567,743	3,894,349	1,880,353	752,122	1,559,502
\$600 under \$1,000.....	3,255	1,723	765	238	6,711	3,790	619	1,558	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$1,000 under \$1,500.....	7,364	6,850	1,392	1,074	13,683	12,936	4,268	5,926	5,537	3,305	1,126	2,626	2,135	2,631	462	380	154
\$1,500 under \$2,000.....	14,038	16,642	3,888	3,276	20,275	21,140	1,771	14,340	12,060	9,941	4,702	6,394	4,136	6,014	591	427	2,069
\$2,000 under \$2,500.....	22,839	36,452	7,182	7,521	19,982	34,160	446	11,366	17,423	18,616	5,318	14,635	7,238	10,175	1,198	1,992	2,679
\$2,500 under \$3,000.....	32,899	61,940	17,775	10,710	28,469	56,430	4,973	17,699	22,933	35,552	6,714	20,422	12,207	20,782	5,591	2,844	4,146
\$3,000 under \$3,500.....	41,478	93,147	29,516	11,500	37,395	97,705	4,445	25,706	26,628	44,590	15,951	23,468	13,615	26,691	8,411	3,559	5,661
\$3,500 under \$4,000.....	48,391	130,685	31,962	17,797	59,179	166,181	4,717	46,899	25,859	59,179	12,409	23,447	17,044	39,667	11,465	3,624	9,315
\$4,000 under \$4,500.....	58,921	185,919	45,222	19,969	47,167	158,819	2,768	37,488	27,770	68,666	14,421	32,798	16,815	46,207	4,058	4,058	9,537
\$4,500 under \$5,000.....	66,701	234,070	57,989	22,740	63,123	255,646	1,251	42,135	28,049	79,997	16,395	35,779	20,749	59,671	20,947	5,531	12,128
\$5,000 under \$6,000.....	124,431	519,473	119,104	45,335	152,473	710,049	10,630	118,264	44,769	152,454	29,937	59,691	47,727	172,895	47,234	14,635	26,608
\$6,000 under \$7,000.....	136,963	695,440	138,777	50,336	184,760	1,053,692	14,314	146,733	43,049	176,327	29,100	72,781	44,009	187,622	44,009	13,968	28,896
\$7,000 under \$8,000.....	121,610	700,638	158,518	47,070	178,122	1,160,622	4,536	160,380	37,075	184,490	26,887	69,262	46,440	218,888	69,344	24,151	32,552
\$8,000 under \$9,000.....	96,558	604,096	162,810	47,359	180,332	1,324,097	46,292	152,891	30,325	182,246	22,421	69,607	40,011	217,764	67,800	16,430	36,967
\$9,000 under \$10,000.....	72,183	503,275	144,940	31,479	174,106	1,438,751	30,671	178,291	27,450	170,599	27,392	59,883	34,813	216,011	63,956	16,056	33,766
\$10,000 under \$11,000.....	58,687	441,161	137,350	32,206	157,755	1,456,392	34,812	154,920	24,170	173,031	20,492	58,195	29,890	186,772	67,591	17,468	39,698
\$11,000 under \$12,000.....	41,287	328,889	115,151	27,082	132,039	1,329,222	28,239	146,733	20,530	158,897	22,467	54,813	27,074	183,691	73,072	15,528	36,512
\$12,000 under \$13,000.....	31,208	270,022	91,897	24,996	110,308	1,194,371	33,069	143,132	19,923	158,901	17,960	62,094	21,890	161,864	66,026	12,171	31,549
\$13,000 under \$14,000.....	23,480	206,705	87,249	20,927	82,118	1,061,803	32,160	137,587	15,832	145,283	14,020	53,228	18,203	145,443	58,195	11,205	30,628
\$14,000 under \$15,000.....	19,284	179,319	75,243	22,940	78,228	958,661	27,290	137,633	14,244	138,166	16,033	49,446	15,006	120,783	56,160	11,146	28,064
\$15,000 under \$20,000.....	46,681	458,747	266,265	65,295	230,428	3,218,211	117,686	564,430	56,275	672,022	82,158	216,926	53,386	463,020	262,505	47,450	136,411
\$20,000 under \$25,000.....	19,008	209,498	168,728	41,577	109,844	1,863,753	90,431	396,275	35,879	553,939	55,708	185,447	29,787	310,182	196,380	33,584	116,014
\$25,000 under \$50,000.....	20,545	269,440	295,563	92,242	168,992	3,880,675	305,589	1,398,317	65,975	1,518,416	155,877	555,164	48,620	627,355	533,208	103,371	357,562
\$50,000 under \$100,000.....	2,696	68,890	60,843	37,297	49,552	1,830,207	335,790	1,038,757	15,210	564,596	97,564	314,730	13,155	301,645	203,133	100,140	251,955
\$100,000 under \$150,000.....	192	10,043	5,288	6,811	6,994	344,760	158,907	312,107	1,651	58,649	40,694	95,295	2,061	76,898	18,791	54,740	92,723
\$150,000 under \$200,000.....	45	3,733	1,235	2,704	2,307	191,887	104,583	151,304	911	51,203	31,833	53,054	661	39,864	51,142	33,143	10,022
\$200,000 under \$500,000.....	18	1,831	305	2,285	2,277	252,615	247,027	516	5,748	45,189	97,229	766	46,035	97,056	83,125	101,485	10,485
\$500,000 under \$1,000,000.....	4	640	41	1,498	386	27,031	152,877	75,553	86	53,547	24,043	37,980	137	9,136	56,065	51,836	37,961
\$1,000,000 or more.....	1	812	298	3	152	9,114	199,684	94,653	51	55,346	37,545	76,041	68	3,613	248	70,214	46,769
Nontaxable returns, total.....	181,307	350,694	570,362	25,887	124,840	254,984	22,322	43,351	205,949	517,673	214,141	218,362	76,556	177,500	5117,414	57,212	46,665
No adjusted gross income.....	20,544	55,034	5111,997	626,142	6,848	29,727	1,506	645,781	34,476	5267,396	105,768	11,040	12,391	29,245	84,159	20,420	67,660
Under \$600.....	12,334	12,490	7,059	6,109	11,724	7,617	4,197	6100	21,246	513,338	9,392	11,211	6,724	13,221	513,586	1,954	1,589
\$600 under \$1,000.....	14,651	10,323	5,235	3,796	12,397	9,081	43,231	3,346	18,857	52,373	8,268	8,549	4,036	4,200	52,837	20	1,840
\$1,000 under \$1,500.....	24,007	26,969	5,281	4,786	15,126	13,869	220	5,166	29,304	697	12,477	25,045	8,739	13,972	6,572	2,691	2,001
\$1,500 under \$2,000.....	25,715	32,796	2,572	9,666	20,121	20,288	1,329	12,015	25,149	14,274	10,493	18,597	7,705	8,096	5,958	2,873	2,445
\$2,000 under \$2,500.....	18,743	30,550	2,896	7,846	15,177	18,109	3,670	12,493	20,558	17,963	11,799	15,254	7,391	12,507	5,1965	4,118	1,550
\$2,500 under \$3,000.....	18,104	32,157	9,263	7,738	10,371	13,119	4,285	12,120	14,061	15,899	5,484	16,680	6,304	14,006	178	2,176	1,218
\$3,000 under \$3,500.....	14,161	30,519	10,078	5,246	10,097	22,010	1,685	12,131	12,011	19,070	9,938	5,837	10,744	3,638	1,283	2,253	
\$3,500 under \$4,000.....	11,999	34,950	7,813	3,403	5,839	19,343	1,231	5,865	9,429	16,129	4,050	14,784	4,922	12,665	2,549	619	3,512
\$4,000 under \$4,500.....	5,403	18,003	4,412	433	4,446	21,725	1,065	64,297	5,607	15,183	3,353	4,769	3,322	10,782	1,082	37	2,026
\$4,500 under \$5,000.....	4,936	18,667	1,811	2,203	3,259	14,749	4,303	323	4,303	1,038	2,871	12,852	3,002	11,923	5,1486	2,532	934
\$5,000 or more.....	10,710	48,236	14,345	8,021	9,405	65,347	13,097	30,070	10,948	5,181	30,396	69,643	6,183	36,139	513,298	18,489	34,957
Returns under \$5,000.....	466,483	1,069,886	110,984	112,691	411,399	996,444	20,965	216,398	363,461	137,341	261,005	309,649	164,412	353,228	546,450	60,474	57,407
Returns \$5,000 under \$10,000....	561,871	3,065,815	737,087	227,026	877,065	5,720,895	106,737	739,563	191,927	866,532	152,548	353,390	217,589	1,027,615	303,267	90,400	170,077
Returns \$10,000 or more.....	263,720	2,455,073	1,306,863	380,437	1,143,513	17,482,849	1,886,535	5,076,248	271,912	4,135,733	664,868	1,958,021	262,298	2,691,006	1,506,122	658,460	1,378,683

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

¹Patterns of income were determined using all sources of income and loss except "Other sources" (as defined on page). For example, if a return showed income from only salaries and wages and "Other sources", the return was considered as having, for this table, salaries and wages only.²All other income (or loss)", for this table, means the net amount of sources of income and loss comprising adjusted gross income other than salaries and wages, business, farm, or profession net profit (or loss), and capital gain (or loss). This net amount also excludes "Other sources" (as defined on page).³Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.⁴Loss exceeded gain.⁵Net loss exceeded net profit.⁶Loss exceeded income.

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 8.—SALARIES AND WAGES (NET) AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF SALARIES AND WAGES BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns with salaries and wages (net)	Amount of salaries and wages (net) (Thousand dollars)	Adjusted gross income (Thousand dollars)	Salaries and wages (net) as a percent of adjusted gross income					
				Under 10 percent		10 under 20 percent		20 under 30 percent	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Total.....	55,096,240	283,372,515	1,307,750,925	570,934	268,626	400,374	566,275	383,387	867,931
No adjusted gross income.....	99,764	229,642	2,376,833	-	-	-	-	-	-
Under \$600.....	3,437,409	1,145,176	1,106,572	8,062	195	7,374	485	9,719	885
\$600 under \$1,000.....	2,397,626	1,882,882	1,914,870	16,969	713	15,116	1,855	18,008	3,544
\$1,000 under \$1,500.....	3,161,025	3,802,197	3,915,168	30,096	2,030	24,091	4,413	21,710	6,872
\$1,500 under \$2,000.....	2,640,969	4,382,371	4,611,646	32,583	2,926	30,106	7,914	25,331	11,092
\$2,000 under \$2,500.....	2,698,394	5,803,736	6,084,507	34,149	3,554	26,279	8,631	23,051	12,827
\$2,500 under \$3,000.....	2,796,227	7,311,053	7,689,650	38,572	4,816	24,534	9,863	26,667	18,232
\$3,000 under \$3,500.....	2,932,348	9,140,197	9,537,284	34,435	4,650	23,648	11,393	22,079	18,463
\$3,500 under \$4,000.....	2,875,607	10,300,548	10,786,922	32,663	5,489	24,987	14,032	20,646	19,536
\$4,000 under \$4,500.....	2,853,252	11,637,930	12,124,698	25,566	4,913	19,074	12,210	21,604	23,048
\$4,500 under \$5,000.....	2,849,544	12,988,644	13,533,101	25,193	4,911	15,332	10,431	15,600	18,586
\$5,000 under \$6,000.....	5,747,534	30,440,811	31,588,156	42,351	9,082	29,381	24,434	28,194	38,109
\$6,000 under \$7,000.....	5,064,731	31,685,132	32,838,287	30,600	8,428	22,781	22,462	19,308	31,637
\$7,000 under \$8,000.....	4,105,488	29,476,591	30,685,082	28,577	9,756	18,235	19,786	15,012	28,203
\$8,000 under \$9,000.....	3,074,940	24,866,263	26,074,313	22,170	7,337	17,586	12,854	14,285	30,432
\$9,000 under \$10,000.....	2,260,097	20,367,124	21,406,003	15,173	6,619	11,235	15,800	13,091	31,397
\$10,000 under \$11,000.....	1,680,514	16,663,118	17,593,889	15,249	6,162	10,463	16,231	9,568	25,231
\$11,000 under \$12,000.....	1,152,253	12,397,266	13,212,675	12,427	5,590	8,324	14,220	8,327	24,023
\$12,000 under \$13,000.....	777,412	8,966,189	9,689,408	11,546	6,279	5,870	10,960	7,047	22,174
\$13,000 under \$14,000.....	525,737	6,448,920	7,079,683	9,103	4,968	5,416	10,868	4,907	16,994
\$14,000 under \$15,000.....	380,958	4,923,453	5,510,579	7,727	4,399	5,181	11,381	5,813	21,234
\$15,000 under \$20,000.....	847,786	12,155,155	14,372,437	30,018	20,921	16,588	42,197	17,061	74,832
\$20,000 under \$25,000.....	288,426	4,882,682	6,398,834	17,452	16,403	9,360	30,708	11,081	61,722
\$25,000 under \$50,000.....	351,200	7,659,084	11,642,321	34,453	45,578	20,297	103,257	17,517	146,856
\$50,000 under \$100,000.....	79,468	2,841,434	5,229,556	11,006	30,550	6,546	64,993	5,787	97,403
\$100,000 under \$150,000.....	10,264	503,231	1,224,812	2,145	10,798	1,267	22,829	1,091	32,932
\$150,000 under \$200,000.....	3,254	188,629	556,225	839	6,113	506	12,871	439	18,823
\$200,000 under \$500,000.....	3,239	211,200	923,635	1,226	15,171	680	28,723	412	27,646
\$500,000 under \$1,000,000.....	545	37,693	361,658	368	10,160	108	9,563	30	4,549
\$1,000,000 or more.....	229	14,164	435,787	216	10,115	9	11,911	2	649
Returns under \$5,000.....	28,742,165	68,644,376	170,927,585	278,288	34,197	210,541	81,227	204,415	133,085
Returns \$5,000 under \$10,000.....	20,252,790	136,835,921	142,591,841	138,871	41,222	99,218	104,336	89,890	159,778
Returns \$10,000 or more.....	6,101,285	77,892,218	94,231,499	153,775	193,207	90,615	380,712	89,082	575,068

Adjusted gross income classes	Salaries and wages (net) as a percent of adjusted gross income—Continued									
	30 under 40 percent		40 under 50 percent		50 under 60 percent		60 under 70 percent		70 under 80 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
Total.....	410,636	1,264,033	479,304	1,804,180	554,339	2,484,958	685,277	3,641,106	977,286	5,845,812
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-
Under \$600.....	9,749	1,568	10,935	1,875	14,093	2,979	17,486	4,853	20,798	5,716
\$600 under \$1,000.....	16,142	4,628	20,373	7,596	23,520	10,406	20,041	10,315	23,443	14,383
\$1,000 under \$1,500.....	21,398	9,552	29,863	17,071	30,937	21,412	28,369	23,421	42,293	40,073
\$1,500 under \$2,000.....	29,178	17,826	21,152	24,786	37,510	36,192	42,025	48,713	49,780	64,236
\$2,000 under \$2,500.....	26,217	20,954	29,922	30,641	37,523	45,992	36,355	52,998	43,432	73,987
\$2,500 under \$3,000.....	21,361	20,850	37,010	45,531	27,224	41,431	30,974	54,740	43,133	88,869
\$3,000 under \$3,500.....	26,531	30,407	31,330	31,344	24,041	42,660	32,487	68,990	43,655	107,347
\$3,500 under \$4,000.....	29,406	37,676	20,473	34,802	23,234	47,687	37,691	91,164	48,415	136,981
\$4,000 under \$4,500.....	17,566	25,791	17,566	33,635	26,780	62,842	30,652	85,383	42,102	134,583
\$4,500 under \$5,000.....	18,986	31,288	19,486	42,056	26,094	68,264	32,837	101,824	51,336	183,259
\$5,000 under \$6,000.....	27,328	53,123	34,882	86,436	42,366	128,434	58,504	210,297	84,316	350,364
\$6,000 under \$7,000.....	19,722	44,684	29,671	86,382	35,480	126,478	46,807	200,737	76,894	376,077
\$7,000 under \$8,000.....	18,448	48,581	26,305	89,916	32,734	134,779	44,533	217,214	77,321	436,728
\$8,000 under \$9,000.....	14,866	44,558	21,098	81,337	28,067	132,516	42,119	233,336	67,784	434,179
\$9,000 under \$10,000.....	15,860	53,098	21,106	88,643	19,914	104,190	32,175	201,688	51,609	370,115
\$10,000 under \$11,000.....	10,039	37,162	14,047	66,795	17,600	101,343	24,728	169,419	37,753	298,311
\$11,000 under \$12,000.....	9,365	37,702	12,072	63,037	14,086	89,144	17,729	132,845	26,032	225,107
\$12,000 under \$13,000.....	7,943	34,994	10,098	56,963	10,931	74,988	13,982	113,632	20,515	193,254
\$13,000 under \$14,000.....	6,860	32,628	8,561	51,952	9,573	71,450	11,213	98,848	16,344	165,934
\$14,000 under \$15,000.....	6,753	34,399	6,796	44,526	7,359	58,704	8,637	81,764	14,285	155,892
\$15,000 under \$20,000.....	21,628	128,851	19,809	153,241	23,575	223,055	31,101	349,114	41,057	530,625
\$20,000 under \$25,000.....	9,992	77,413	10,917	109,889	13,180	159,784	14,284	206,930	19,745	329,952
\$25,000 under \$50,000.....	18,022	212,097	18,521	285,049	21,655	402,923	22,825	499,855	27,124	681,898
\$50,000 under \$100,000.....	5,637	132,112	5,913	177,609	5,784	212,456	6,705	290,649	7,174	348,825
\$100,000 under \$150,000.....	982	41,408	942	50,218	798	52,339	747	57,389	718	63,025
\$150,000 under \$200,000.....	356	21,093	274	20,888	180	16,850	177	19,446	140	17,710
\$200,000 under \$500,000.....	286	26,441	176	20,454	96	13,643	92	14,861	87	17,570
\$500,000 under \$1,000,000.....	15	3,149	6	1,508	4	1,340	2	681	-	-
\$1,000,000 or more.....	-	-	-	-	1	677	-	-	1	812
Returns under \$5,000.....	216,534	200,540	238,110	269,337	270,956	379,865	308,917	542,401	408,387	849,434
Returns \$5,000 under \$10,000.....	96,224	244,044	133,062	432,714	158,561	626,397	224,138	1,063,272	357,924	1,967,463
Returns \$10,000 or more.....	97,878	819,449	108,132	1,102,129	124,822	1,478,696	152,222	2,035,433	210,975	3,028,915

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 8.—SALARIES AND WAGES (NET) AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF SALARIES AND WAGES BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Salaries and wages (net) as a percent of adjusted gross income—Continued									
	80 under 85 percent		85 under 90 percent		90 under 95 percent		95 under 96 percent		96 under 97 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Total.....	765,453	4,816,168	1,138,668	7,687,534	2,078,963	14,912,855	670,470	4,974,966	835,988	6,333,173
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-
Under \$600.....	10,136	3,266	14,647	4,453	21,591	6,951	5,543	2,232	9,617	3,883
\$600 under \$1,000.....	19,598	13,113	23,648	16,731	27,713	21,308	10,977	8,108	11,967	9,654
\$1,000 under \$1,500.....	39,499	42,511	39,067	43,115	62,338	72,865	14,427	16,996	20,178	24,389
\$1,500 under \$2,000.....	25,424	37,111	34,924	54,139	49,149	81,874	12,258	20,474	12,664	21,494
\$2,000 under \$2,500.....	29,551	55,721	37,352	74,477	49,029	103,820	8,939	19,263	14,143	30,890
\$2,500 under \$3,000.....	37,433	84,946	51,612	125,058	60,587	154,823	17,295	45,077	24,155	44,239
\$3,000 under \$3,500.....	36,525	99,255	50,462	144,036	80,537	243,316	23,680	71,674	25,752	81,036
\$3,500 under \$4,000.....	42,558	131,946	48,782	159,747	90,156	313,131	22,566	81,132	31,697	115,801
\$4,000 under \$4,500.....	36,113	126,886	56,970	213,039	96,878	391,664	30,819	125,339	29,185	119,851
\$4,500 under \$5,000.....	38,314	150,533	57,439	238,277	110,702	488,404	41,689	188,590	46,501	214,001
\$5,000 under \$6,000.....	76,413	346,933	128,391	626,221	241,677	1,238,557	78,242	409,586	101,535	544,143
\$6,000 under \$7,000.....	70,737	379,573	109,057	626,039	250,853	1,523,015	82,978	511,746	92,679	581,130
\$7,000 under \$8,000.....	56,364	348,975	108,643	714,341	206,078	1,418,789	69,203	492,493	85,140	617,926
\$8,000 under \$9,000.....	54,450	382,663	86,404	642,149	156,466	1,255,596	58,749	475,664	77,957	636,415
\$9,000 under \$10,000.....	35,214	280,009	53,169	443,424	121,913	1,071,653	46,163	420,528	58,647	537,708
\$10,000 under \$11,000.....	28,769	248,684	46,489	426,731	100,095	974,957	36,528	366,009	48,406	489,593
\$11,000 under \$12,000.....	21,711	205,948	35,061	353,250	76,454	815,188	27,226	298,123	36,122	400,562
\$12,000 under \$13,000.....	17,140	175,905	26,704	292,031	56,471	654,794	19,680	234,368	26,197	314,507
\$13,000 under \$14,000.....	13,281	148,007	21,273	251,777	41,812	523,434	13,156	169,048	18,282	238,016
\$14,000 under \$15,000.....	14,018	129,798	17,687	224,344	31,023	417,261	9,863	136,663	14,506	202,387
\$15,000 under \$20,000.....	27,942	395,337	44,099	601,032	76,918	1,243,779	24,566	399,390	30,485	496,821
\$20,000 under \$25,000.....	13,976	257,825	18,236	355,055	27,208	561,418	7,362	155,127	9,590	203,641
\$25,000 under \$30,000.....	18,261	500,809	23,396	690,806	31,415	955,665	7,832	241,175	9,334	296,811
\$30,000 under \$40,000.....	4,205	224,296	4,708	264,538	5,407	318,565	1,247	75,655	1,248	75,450
\$40,000 under \$50,000.....	282	27,320	334	34,105	366	39,378	68	7,644	83	9,219
\$50,000 under \$100,000.....	73	11,191	71	10,438	84	13,114	8	1,297	10	1,685
\$100,000 under \$500,000.....	32	7,339	42	9,475	39	9,439	6	1,625	8	1,921
\$500,000 under \$1,000,000.....	4	1,868	1	536	4	2,097	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	315,281	745,288	414,903	1,073,042	649,680	1,876,156	187,593	578,825	225,859	685,238
Returns \$5,000 under \$10,000.....	293,778	1,737,573	485,664	3,040,234	978,987	6,507,610	335,335	2,310,017	415,958	2,917,322
Returns \$10,000 or more.....	156,394	2,333,327	238,101	3,574,258	448,296	6,529,089	147,542	2,086,124	194,171	2,730,613

Adjusted gross income classes	Salaries and wages (net) as a percent of adjusted gross income—Continued									
	97 under 98 percent		98 under 99 percent		99 under 100 percent		100 percent		Over 100 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Total.....	1,159,987	8,840,253	1,711,784	13,333,514	3,856,759	31,173,027	35,715,690	154,191,354	2,700,941	20,366,720
No adjusted gross income.....	-	-	-	-	-	-	-	-	99,764	229,642
Under \$600.....	11,075	3,403	9,923	3,946	11,969	5,046	3,191,766	1,014,519	53,866	78,961
\$600 under \$1,000.....	12,669	9,967	13,329	13,329	21,379	17,323	2,058,661	1,641,018	41,563	79,891
\$1,000 under \$1,500.....	17,706	21,466	21,614	26,311	40,995	50,942	2,608,460	3,219,179	67,984	159,639
\$1,500 under \$2,000.....	16,809	28,509	25,245	42,938	37,555	66,173	2,075,095	3,618,652	74,003	198,329
\$2,000 under \$2,500.....	23,433	51,712	31,569	70,414	57,380	128,980	2,107,410	4,748,624	82,650	270,311
\$2,500 under \$3,000.....	30,101	81,101	37,480	102,377	65,674	181,934	2,120,995	5,827,688	101,360	359,428
\$3,000 under \$3,500.....	41,269	132,542	47,584	152,758	114,824	374,197	2,170,134	7,051,292	114,153	474,827
\$3,500 under \$4,000.....	35,150	129,091	61,884	229,180	102,423	382,320	2,069,243	7,762,464	133,633	608,369
\$4,000 under \$4,500.....	50,504	209,402	62,546	262,177	136,675	580,204	2,004,221	8,510,414	146,371	736,529
\$4,500 under \$5,000.....	53,502	247,821	79,769	374,806	172,977	821,225	1,903,505	9,035,983	140,282	768,335
\$5,000 under \$6,000.....	131,373	706,190	209,568	1,139,638	404,765	2,221,693	3,713,499	20,383,327	314,749	1,930,224
\$6,000 under \$7,000.....	148,192	939,227	214,573	1,373,312	492,222	3,190,655	3,039,056	19,687,508	281,121	1,981,962
\$7,000 under \$8,000.....	136,848	997,033	196,401	1,447,539	481,948	3,592,454	2,259,006	16,869,581	246,692	1,992,528
\$8,000 under \$9,000.....	100,708	835,413	165,344	1,383,813	400,246	3,387,817	1,558,540	13,199,419	185,101	1,682,315
\$9,000 under \$10,000.....	87,517	811,738	125,569	1,174,909	345,498	3,256,353	1,056,876	9,997,939	148,768	1,501,313
\$10,000 under \$11,000.....	66,289	676,526	109,207	1,126,803	275,528	2,874,350	708,142	7,408,652	121,614	1,350,099
\$11,000 under \$12,000.....	49,371	553,025	80,621	911,188	200,976	2,296,248	430,422	4,930,161	85,927	1,041,945
\$12,000 under \$13,000.....	38,590	469,048	57,008	699,608	140,808	1,747,399	247,930	3,086,753	59,152	778,452
\$13,000 under \$14,000.....	26,047	341,707	41,165	547,102	95,821	1,285,142	139,299	1,872,492	43,624	618,513
\$14,000 under \$15,000.....	19,995	282,091	29,675	423,202	64,517	923,701	88,361	1,276,759	31,962	489,908
\$15,000 under \$20,000.....	38,045	644,638	59,464	990,001	138,361	2,315,611	130,659	2,174,433	73,510	1,311,267
\$20,000 under \$25,000.....	12,912	278,300	15,663	339,811	30,972	680,227	21,813	477,937	24,683	580,460
\$25,000 under \$50,000.....	9,528	297,803	12,480	392,208	21,273	658,577	12,187	370,171	25,080	877,536
\$50,000 under \$100,000.....	1,302	80,032	1,493	92,109	1,873	116,624	390	24,032	3,043	215,536
\$100,000 under \$150,000.....	70	7,881	73	8,201	79	9,244	18	2,020	20	27,221
\$150,000 under \$200,000.....	10	1,725	16	2,606	19	3,147	2	338	50	10,164
\$200,000 under \$500,000.....	12	2,869	11	2,808	2	441	-	-	32	10,764
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	3	2,252
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	292,278	915,007	393,453	1,278,206	761,851	2,608,344	22,309,490	52,429,833	1,055,629	3,964,261
Returns \$5,000 under \$10,000.....	604,638	4,289,661	911,455	6,519,211	2,124,679	15,648,972	11,626,977	80,137,773	1,176,431	9,088,342
Returns \$10,000 or more.....	263,071	3,635,645	406,876	5,535,977	970,229	12,915,711	1,779,223	21,623,748	468,881	7,314,117

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

Adjusted gross income less deficit.

Deficit.

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

Table 9.—RETURNS WITH INTEREST RECEIVED—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Business, farm, or profession				Sales of capital assets			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net gain		Net loss	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	14,736,574	43,101,936	128,328,339	10,948,669	83,794,003	2,390,898	13,167,143	542,100	1,251,829	2,863,011	5,378,448	1,030,504	694,446
Taxable returns, total.....	12,621,483	36,868,356	124,568,030	10,284,490	82,671,522	1,997,101	12,667,593	362,863	674,303	2,451,869	4,979,488	921,647	615,446
\$600 under \$1,000.....	73,446	73,446	61,486	35,777	20,123	8,439	4,831	1,201	927	11,644	2,586	2,306	1,338
\$1,000 under \$1,500.....	180,555	212,609	233,212	100,061	97,087	22,733	19,589	3,302	2,195	25,884	6,915	4,746	2,969
\$1,500 under \$2,000.....	233,364	343,675	412,053	128,318	172,667	37,743	44,107	6,123	6,053	35,405	12,474	9,573	6,766
\$2,000 under \$2,500.....	270,283	448,454	610,477	156,936	276,235	53,765	78,217	7,905	7,196	41,762	17,190	8,730	6,339
\$2,500 under \$3,000.....	329,128	608,488	910,774	207,000	449,101	67,193	117,526	10,926	12,500	54,849	29,283	14,966	9,080
\$3,000 under \$3,500.....	406,474	843,655	1,324,429	265,363	725,110	82,419	174,255	13,520	14,572	70,001	38,580	14,970	11,337
\$3,500 under \$4,000.....	449,510	990,945	1,688,144	314,801	966,286	83,252	197,112	15,243	15,395	85,685	56,847	24,232	15,892
\$4,000 under \$4,500.....	498,102	1,138,591	2,123,453	365,666	1,336,279	92,200	241,454	17,609	16,457	77,703	52,060	22,185	15,351
\$4,500 under \$5,000.....	558,336	1,367,216	2,651,861	440,427	1,829,159	99,501	285,816	18,630	20,026	79,745	49,492	26,581	17,691
\$5,000 under \$6,000.....	1,248,868	3,271,602	6,879,375	1,045,829	5,176,296	180,577	569,976	37,379	35,614	186,214	127,964	50,857	30,885
\$6,000 under \$7,000.....	1,276,190	3,720,814	8,291,186	1,114,956	6,622,761	176,650	596,146	38,361	33,911	178,647	117,412	65,445	39,440
\$7,000 under \$8,000.....	1,207,289	3,855,503	9,035,930	1,081,574	7,390,993	158,217	601,822	34,456	33,627	177,976	107,577	50,804	33,617
\$8,000 under \$9,000.....	1,045,547	3,360,127	8,872,509	951,517	7,344,294	132,544	543,994	26,951	34,609	172,270	115,231	49,230	31,090
\$9,000 under \$10,000.....	886,097	2,901,851	8,407,514	800,688	6,921,592	107,446	519,117	19,779	22,668	156,613	115,410	58,403	35,540
\$10,000 under \$11,000.....	771,702	2,576,550	8,086,530	700,354	6,704,805	91,052	488,962	15,861	18,796	139,124	121,450	52,426	31,768
\$11,000 under \$12,000.....	592,878	1,986,637	6,803,053	533,126	5,561,241	74,121	441,455	12,532	14,902	114,525	110,175	50,000	30,159
\$12,000 under \$13,000.....	450,868	1,518,122	5,624,555	399,153	4,466,413	61,186	414,271	10,972	16,908	98,408	106,263	41,264	25,688
\$13,000 under \$14,000.....	338,564	1,146,848	4,563,240	294,706	3,516,208	50,302	382,996	7,961	10,150	82,012	94,604	35,292	22,276
\$14,000 under \$15,000.....	266,966	922,481	3,863,592	226,436	2,849,125	44,266	362,367	7,022	11,715	69,429	88,411	32,618	21,498
\$15,000 under \$20,000.....	694,357	2,448,013	11,848,159	555,012	7,787,849	143,387	1,510,210	20,051	39,115	217,248	368,818	108,585	73,425
\$20,000 under \$25,000.....	296,425	1,081,893	6,596,786	210,673	3,470,694	80,902	1,182,413	10,040	43,993	115,319	267,766	59,951	43,884
\$25,000 under \$50,000.....	419,433	1,577,687	14,082,640	273,147	5,811,866	122,309	2,783,349	17,429	110,881	186,617	768,306	105,824	82,257
\$50,000 under \$100,000.....	103,340	388,284	6,795,729	67,555	2,360,136	23,755	933,038	6,448	65,358	57,261	651,794	28,233	23,281
\$100,000 under \$150,000.....	13,646	49,435	1,629,483	8,906	422,847	2,117	110,990	1,518	26,110	9,480	303,827	2,905	2,535
\$150,000 under \$200,000.....	4,454	15,766	762,563	2,874	161,074	499	26,160	627	15,068	3,347	191,079	799	699
\$200,000 under \$500,000.....	4,621	16,091	1,310,459	2,930	185,941	457	26,886	756	23,619	3,778	456,072	633	564
\$500,000 under \$1,000,000.....	730	2,564	486,780	498	33,439	46	3,312	171	11,634	646	257,661	60	51
\$1,000,000 or more.....	310	1,009	612,058	207	11,901	23	7,249	90	10,304	277	344,241	29	26
Nontaxable returns, total.....	2,115,091	6,233,580	13,760,309	664,179	1,122,481	393,797	499,550	179,237	577,526	411,142	398,960	108,857	78,942
No adjusted gross income.....	96,370	250,757	4363,121	20,818	67,959	4,661	13,342	59,952	372,515	29,185	129,887	13,387	11,517
Under \$600.....	223,041	467,095	79,380	51,012	25,236	36,280	13,579	30,143	32,423	32,990	11,748	14,252	9,837
\$600 under \$1,000.....	265,216	610,509	210,182	65,897	39,000	57,130	31,637	14,209	17,180	41,219	13,594	10,678	9,007
\$1,000 under \$1,500.....	401,955	1,056,821	505,038	118,129	112,357	77,472	56,858	21,592	28,454	60,295	25,489	9,780	5,253
\$1,500 under \$2,000.....	342,055	990,959	596,619	110,318	118,003	63,963	64,423	13,108	14,761	61,912	26,575	10,993	7,855
\$2,000 under \$2,500.....	277,645	878,814	623,530	90,873	131,854	46,028	59,573	10,111	16,246	59,275	35,581	8,060	5,180
\$2,500 under \$3,000.....	170,160	591,823	465,866	63,328	106,884	34,917	54,476	7,624	11,681	32,387	19,514	6,073	3,991
\$3,000 under \$3,500.....	115,234	426,607	373,352	46,058	101,909	26,229	54,349	6,337	9,944	28,343	23,179	11,119	8,726
\$3,500 under \$4,000.....	74,949	293,435	279,066	29,796	85,811	16,890	39,222	4,942	10,801	20,562	14,984	5,075	3,746
\$4,000 under \$4,500.....	41,763	173,970	176,825	17,825	67,850	9,509	27,721	2,201	2,741	12,297	9,649	2,221	1,510
\$4,500 under \$5,000.....	32,653	142,010	154,628	14,600	56,810	6,604	19,107	2,535	12,193	9,327	9,570	4,946	2,918
\$5,000 or more.....	74,050	350,780	658,944	35,525	208,808	14,114	65,263	6,483	48,587	23,350	79,190	12,273	9,402
Returns under \$5,000.....	5,040,239	11,909,879	13,117,254	2,643,003	6,785,720	926,928	1,597,194	267,213	624,260	870,470	585,197	224,873	156,303
Returns \$5,000 under \$10,000.....	5,728,207	17,425,189	41,885,906	5,025,900	33,604,794	767,760	2,875,513	161,981	177,689	890,002	616,587	284,783	178,034
Returns \$10,000 or more.....	3,968,128	13,766,868	73,325,179	3,279,766	43,403,489	696,210	8,694,436	112,906	449,880	1,102,539	4,176,664	520,848	360,051

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

Table 9.—RETURNS WITH INTEREST RECEIVED—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Sales of property other than capital assets				Dividends (after exclusions)		Interest received		Pensions and annuities				Rents			
	Net gain		Net loss		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Life expectancy method		3-year method		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Grand total.....	43,725	43,038	85,235	154,094	4,558,721	9,066,357	14,736,574	7,155,412	754,449	996,081	389,293	738,804	2,379,052	2,762,211	892,968	589,192
Taxable returns, total.....	36,543	39,740	68,053	97,321	3,914,041	8,488,626	12,621,483	6,027,036	493,963	716,754	232,708	515,665	1,809,124	2,289,417	758,077	441,509
\$600 under \$1,000.....					23,900	7,815	73,446	18,457	1,973	1,000	(2)	(2)	7,252	2,936	(2)	(2)
\$1,000 under \$1,500.....	2,180	916	1,827	870	55,874	25,425	180,555	58,862	3,952	2,354			24,189	12,338	5,639	1,201
\$1,500 under \$2,000.....					72,078	33,934	233,364	99,176	15,176	12,952	4,758	3,651	38,469	28,003	9,066	4,292
\$2,000 under \$2,500.....					78,030	45,522	270,283	120,363	21,061	19,463	11,450	13,292	42,861	28,877	12,920	4,222
\$2,500 under \$3,000.....					93,746	68,333	329,128	152,963	27,202	29,909	12,763	15,899	56,874	39,594	14,373	6,236
\$3,000 under \$3,500.....	3,881	2,391	2,581	4,412	107,157	74,256	406,474	177,316	35,584	42,969	16,136	25,882	62,128	53,493	20,980	12,745
\$3,500 under \$4,000.....					131,364	101,508	449,510	201,879	32,996	35,683	17,219	29,576	79,257	72,464	31,044	9,373
\$4,000 under \$4,500.....					127,615	100,416	498,102	196,972	27,880	35,896	19,782	44,248	69,971	69,971	30,443	12,611
\$4,500 under \$5,000.....	4,074	3,265	2,187	2,056	133,347	96,953	558,336	193,839	34,116	43,597	13,590	26,414	85,106	76,580	28,040	11,669
\$5,000 under \$6,000.....					285,347	207,750	1,248,868	413,931	52,715	77,563	27,301	61,362	160,629	139,865	77,419	30,030
\$6,000 under \$7,000.....	2,267	2,314	4,874	3,548	3,813	273,858	229,482	1,276,190	400,576	54,225	27,301	46,974	174,158	174,158	71,227	28,600
\$7,000 under \$8,000.....					1,771	259,097	213,373	1,207,289	363,507	38,672	16,811	42,325	152,618	112,742	74,557	34,204
\$8,000 under \$9,000.....	2,587	2,808	4,367	3,551	256,504	197,198	1,045,547	342,665	24,149	37,638	9,199	25,890	133,259	111,978	59,841	23,789
\$9,000 under \$10,000.....	2,180	1,969	2,980	4,419	229,652	224,908	886,097	301,272	19,777	37,045	11,731	30,796	112,090	97,129	54,948	23,706
\$10,000 under \$11,000.....					210,530	210,182	771,702	268,951	16,896	22,600		21,010	92,920	97,463	47,774	24,085
\$11,000 under \$12,000.....	1,673	2,932	2,642	2,728	181,910	197,102	592,878	229,655	13,386	19,314	5,394	14,557	70,531	79,324	34,610	19,045
\$12,000 under \$13,000.....	1,171	1,376	2,575	2,637	155,440	189,625	450,868	195,482	10,677	18,298	5,044	12,637	57,994	78,862	26,815	15,395
\$13,000 under \$14,000.....	1,104	2,065	2,308	3,185	132,996	183,477	338,564	166,254	9,074	14,150	3,546	7,828	45,172	61,949	19,812	11,822
\$14,000 under \$15,000.....	636	835	1,371	1,244	118,852	178,053	266,966	152,465	8,431	12,951	2,744	8,182	39,715	66,641	17,928	12,187
\$15,000 under \$20,000.....	2,441	3,895	6,629	10,163	364,864	696,956	694,357	498,854	21,502	34,287	9,296	28,486	113,900	219,964	47,312	37,503
\$20,000 under \$25,000.....	1,099	302	3,656	6,271	191,845	564,315	296,425	309,245	13,181	27,534	5,094	18,269	56,559	139,092	22,724	20,463
\$25,000 under \$50,000.....	1,878	6,213	8,342	22,000	316,252	1,676,148	419,433	688,267	20,163	47,505	5,269	21,523	96,083	359,866	37,278	51,667
\$50,000 under \$100,000.....	545	2,648	3,425	11,270	91,224	1,309,350	103,340	305,327	6,817	19,808	1,703	10,542	26,139	150,021	9,855	22,597
\$100,000 under \$150,000.....	89	345	672	2,996	12,849	467,631	13,646	70,191	1,185	5,478	248	2,334	3,623	30,817	1,611	8,414
\$150,000 under \$200,000.....	28	71	307	1,761	4,254	261,488	4,454	30,671	445	2,188	110	1,137	1,119	14,836	587	4,319
\$200,000 under \$500,000.....	33	467	358	2,463	4,446	510,018	4,621	47,108	489	2,374	119	1,228	1,183	12,937	681	7,838
\$500,000 under \$1,000,000.....	7	12	56	420	707	175,124	730	13,898	67	301	15	109	179	2,639	139	2,047
\$1,000,000 or more.....	6	108	31	500	303	242,284	310	9,490	23	269	11	164	94	1,082	54	1,414
Nontaxable returns, total.....	7,182	3,298	17,182	56,773	644,680	577,731	2,115,091	1,128,376	260,486	279,327	156,585	223,139	569,928	472,794	134,891	147,687
No adjusted gross income.....	(2)	(2)	7,098	40,830	26,478	23,272	96,370	71,197	1,342	1,532	(2)	(2)	18,715	43,037	26,353	70,285
Under \$600.....					46,893	12,339	223,041	50,666	4,953	1,907	3,266	2,127	53,135	18,927	17,724	9,275
\$600 under \$1,000.....					66,568	22,865	265,216	89,664	13,457	7,109	9,184	5,064	70,771	33,268	13,587	8,814
\$1,000 under \$1,500.....	3,687	1,581	3,080	4,787	109,606	45,699	401,955	170,642	44,741	29,378	24,547	19,747	114,602	67,690	19,932	13,585
\$1,500 under \$2,000.....					111,622	61,278	342,055	173,657	54,459	54,056	29,351	31,325	97,058	69,217	13,940	4,538
\$2,000 under \$2,500.....					94,762	58,568	277,645	162,128	60,763	63,778	34,450	48,607	81,762	70,889	11,653	8,100
\$2,500 under \$3,000.....					55,918	42,422	170,160	108,976	31,320	42,475	25,100	42,550	47,378	42,208	9,020	4,496
\$3,000 under \$3,500.....					44,337	45,715	115,234	81,805	19,963	29,190	10,871	18,390	29,458	29,957	5,275	3,090
\$3,500 under \$4,000.....					28,060	30,879	74,949	46,728	14,161	28,089	8,999	22,545	18,126	21,455	2,921	2,682
\$4,000 under \$4,500.....	2,888	1,148	3,417	8,816	13,295	14,750	41,763	32,887	5,676	10,822	2,966	7,500	10,317	11,499	4,760	8,320
\$4,500 under \$5,000.....					12,858	23,064	32,653	30,161	3,852	2,876	1,780	5,272	6,947	11,372	3,860	2,612
\$5,000 or more.....					34,283	196,880	74,050	104,865	5,799	8,115	5,871	19,650	21,059	53,275	5,866	11,282
Returns under \$5,000.....	17,009	9,689	27,528	61,514	1,433,508	935,013	5,040,239	2,243,338	454,627	495,035	248,485	363,801	1,019,419	803,775	281,930	198,785
Returns \$5,000 under \$10,000.....	13,222	8,936	21,610	17,330	1,331,268	1,131,274	5,728,207	1,886,698	176,732	272,116	94,008	226,495	751,586	625,896	342,668	145,269
Returns \$10,000 or more.....	13,494	24,413	36,097	75,250	1,793,945	7,000,070	3,968,128	3,025,376	123,090	228,930	46,800	148,508	608,047	1,332,540	268,370	245,138

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

Table 9.—RETURNS WITH INTEREST RECEIVED—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Royalties				Partnership				Estates and trusts				Other sources (Thousand dollars)	Exemptions (Thousand dollars)
	Net income		Net loss		Net profit		Net loss		Income		Loss			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	
Grand total.....	233,809	402,636	16,033	61,174	792,171	6,326,137	190,669	515,414	299,376	510,829	17,041	22,451	1,274,451	25,861,162
Taxable returns, total.....	188,940	369,927	14,567	43,074	735,961	6,225,700	156,475	338,277	269,884	489,340	15,375	13,935	1,309,861	22,121,014
\$600 under \$1,000.....	(2)	(2)			(2)	(2)			5,425	1,989			2,132	44,068
\$1,000 under \$1,500.....					4,974	4,397	3,400	2,946	7,498	4,256			6,753	127,565
\$1,500 under \$2,000.....	2,087	558			7,176	8,134			4,193	2,106			13,552	206,205
\$2,000 under \$2,500.....	2,487	1,465			11,220	13,770			3,993	3,468			11,381	269,072
\$2,500 under \$3,000.....	5,095	4,180	1,393	1,910	9,804	15,659	1,894	2,508	5,439	4,340	2,779	1,768	17,724	365,093
\$3,000 under \$3,500.....	3,588	2,247			13,881	22,728	2,880	2,705	7,812	8,527			21,182	506,193
\$3,500 under \$4,000.....	4,992	2,625			16,453	33,657	2,694	3,191	9,051	7,172			28,161	594,567
\$4,000 under \$4,500.....	4,956	4,230			19,916	45,820	2,887	2,415	10,912	14,731			27,265	683,155
\$4,500 under \$5,000.....	5,368	3,835			19,901	61,601	3,080	2,513	9,956	9,862			27,958	820,330
\$5,000 under \$6,000.....	11,974	4,963			39,940	117,831	7,169	7,944	14,526	19,570			68,257	1,962,961
\$6,000 under \$7,000.....	11,836	7,794			42,740	133,216	6,688	7,418	18,345	17,585			49,896	2,232,488
\$7,000 under \$8,000.....	13,635	11,041	2,595	2,130	47,145	180,457	8,348	8,861	13,577	16,319	3,079	899	47,811	2,313,302
\$8,000 under \$9,000.....	12,527	19,001			40,452	159,809	8,199	9,176	13,569	11,120			63,850	2,016,076
\$9,000 under \$10,000.....	12,034	11,769			40,743	181,030	9,534	7,406	11,905	12,615			48,288	1,741,111
\$10,000 under \$11,000.....	9,963	10,670	535	934	33,843	161,494	8,264	8,825	11,683	15,465	822	624	48,176	1,545,930
\$11,000 under \$12,000.....	9,060	8,910	405	360	32,578	164,494	7,325	10,044	10,058	15,378	669	200	35,757	1,191,982
\$12,000 under \$13,000.....	6,526	8,713	568	397	26,880	147,656	6,556	7,799	10,118	16,157	639	284	37,782	910,873
\$13,000 under \$14,000.....	5,827	8,622	371	168	23,348	132,142	5,990	7,462	8,154	13,293	468	935	35,584	688,109
\$14,000 under \$15,000.....	5,556	7,231	401	638	21,119	142,947	5,218	5,060	7,631	12,714	669	292	34,223	553,489
\$15,000 under \$20,000.....	18,718	35,373	2,011	3,341	82,510	684,622	18,512	29,950	24,406	47,755	1,542	807	125,194	1,468,808
\$20,000 under \$25,000.....	10,485	20,604	973	1,286	54,116	593,730	12,149	28,243	16,697	39,246	1,271	1,710	109,350	649,136
\$25,000 under \$50,000.....	20,259	75,385	3,305	8,714	105,994	1,834,613	23,537	68,014	31,116	89,680	2,083	2,585	266,002	946,612
\$50,000 under \$100,000.....	7,325	51,249	1,350	6,581	32,279	975,997	8,889	50,861	11,759	60,310	972	1,935	147,412	232,970
\$100,000 under \$150,000.....	1,488	17,669	305	2,971	4,291	208,203	1,577	16,044	2,143	16,124	167	771	32,908	29,661
\$150,000 under \$200,000.....	492	11,676	130	5,083	1,322	84,872	620	14,226	852	7,732	82	359	11,117	9,460
\$200,000 under \$500,000.....	614	21,027	175	4,084	1,201	92,735	813	21,287	880	14,119	98	506	81	9,655
\$500,000 under \$1,000,000.....	123	11,201	31	2,266	153	13,194	172	8,124	122	4,374	32	255	3,684	1,538
\$1,000,000 or more.....	45	6,465	19	2,211	68	9,275	80	5,255	64	3,333	3	5	34,089	605
Nontaxable returns, total.....	44,869	32,709	1,466	18,100	56,210	100,437	34,194	177,137	29,492	21,489	1,666	8,516	35,590	3,740,148
No adjusted gross income.....	4,240	8,013	(2)	(2)	(2)	(2)	14,475	111,667	1,941	1,621	425	5,085	3105,681	150,454
Under \$600.....	3,967	962			5,067	1,421	3,581	4,388	(2)	(2)			100	280,257
\$600 under \$1,000.....	3,381	447			4,989	2,065	(2)	(2)	5,625	1,363			2,342	366,305
\$1,000 under \$1,500.....	8,234	3,394			7,190	8,208	2,387	3,062	3,493	2,244			9,935	634,093
\$1,500 under \$2,000.....	7,574	2,940			5,715	6,132	2,221	2,492	3,760	3,079			15,907	594,575
\$2,000 under \$2,500.....	3,381	1,586			7,162	9,922							9,664	527,288
\$2,500 under \$3,000.....	4,060	4,627	759	3,065	4,915	9,568	3,675	5,490	8,533	4,504	1,241	3,431	12,887	355,094
\$3,000 under \$3,500.....	4,027	1,466			5,360	6,613							6,884	255,964
\$3,500 under \$4,000.....	2,587	1,773			3,002	6,889							911	176,061
\$4,000 under \$4,500.....	(2)	(2)			1,794	3,055	6,268	47,277	5,447	8,247			6,185	104,382
\$4,500 under \$5,000.....					1,501	5,628							6,262	85,206
\$5,000 or more.....	2,224	5,148			5,996	32,246							3,806	210,469
Returns under \$5,000.....	73,098	48,125	2,700	17,223	155,453	275,574	46,678	151,142	88,111	70,869	4,297	8,597	121,504	7,145,927
Returns \$5,000 under \$10,000.....	63,599	56,149	2,595	2,130	215,824	789,800	42,651	46,077	74,428	81,103	3,079	899	277,842	10,455,113
Returns \$10,000 or more.....	97,112	298,362	10,738	41,821	420,894	5,260,763	101,340	318,195	136,837	558,857	9,665	12,955	875,105	8,260,122

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

Table 9.—RETURNS WITH INTEREST RECEIVED—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits (<i>Thousand dollars</i>)	Tax credit for—										Income tax after credits (<i>Thousand dollars</i>)	Self-employment tax	
		Number of returns	Amount (<i>Thousand dollars</i>)		Dividends received		Retirement income		Investment credit		Foreign taxes		Other tax credits			Number of returns	Amount (<i>Thousand dollars</i>)
					Number of returns	Amount (<i>Thousand dollars</i>)	Number of returns	Amount (<i>Thousand dollars</i>)	Number of returns	Amount (<i>Thousand dollars</i>)	Number of returns	Amount (<i>Thousand dollars</i>)	Number of returns	Amount (<i>Thousand dollars</i>)			
(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
Grand total.....	1,837,866	12,898,708	83,133,060	21,705,971	3,383,880	291,762	929,140	147,182	653,652	101,962	76,370	26,253	44,567	12,824	21,126,378	2,306,973	352,161
Taxable returns, total.....	-	12,621,483	82,923,230	21,662,584	3,265,342	288,546	696,913	117,210	620,677	94,546	75,526	24,073	42,587	11,452	21,126,378	1,972,387	326,610
\$600 under \$1,000.....	-	73,446	9,820	1,949	18,661	72	-	-	(²)	(²)	-	-	-	-	1,862	8,705	295
\$1,000 under \$1,500.....	-	180,555	68,030	13,517	43,368	498	(²)	(²)	1,694	61	-	-	-	-	12,876	22,426	1,081
\$1,500 under \$2,000.....	-	233,364	26,846	56,707	56,707	753	15,822	742	4,488	146	-	-	-	-	25,186	39,577	2,486
\$2,000 under \$2,500.....	-	270,283	232,706	46,197	60,641	1,100	26,195	2,049	5,637	280	-	-	-	-	42,762	55,043	4,209
\$2,500 under \$3,000.....	-	329,128	376,941	75,284	71,508	1,763	43,923	4,535	10,618	708	4,772	334	8,404	367	68,198	69,321	6,332
\$3,000 under \$3,500.....	-	406,474	578,398	116,084	87,631	2,061	52,343	6,380	12,893	908	-	-	-	-	106,441	84,324	9,162
\$3,500 under \$4,000.....	-	449,510	782,559	157,946	109,486	2,880	57,089	8,162	18,676	1,508	-	-	-	-	145,255	87,735	11,065
\$4,000 under \$4,500.....	-	498,102	1,060,436	214,775	103,431	2,805	52,477	9,637	16,581	1,537	-	-	-	-	200,663	96,384	13,495
\$4,500 under \$5,000.....	-	558,336	1,373,108	279,555	105,546	2,719	46,209	7,706	20,394	1,827	-	-	-	-	267,277	106,462	16,515
\$5,000 under \$6,000.....	-	1,248,868	3,756,401	768,876	227,702	6,765	77,880	14,351	38,808	3,343	-	-	-	-	744,390	188,286	31,175
\$6,000 under \$7,000.....	-	1,276,190	4,688,694	965,622	210,388	7,376	7,376	40,606	5,055	11,707	-	-	-	-	941,331	171,851	28,506
\$7,000 under \$8,000.....	-	1,207,289	3,243,550	1,084,933	209,198	7,427	43,249	8,346	39,259	4,406	7,560	482	7,746	457	1,064,675	153,885	26,562
\$8,000 under \$9,000.....	-	1,045,547	2,432,244	1,135,421	202,649	6,447	29,550	6,110	36,900	4,177	-	-	-	-	1,118,322	124,349	22,222
\$9,000 under \$10,000.....	-	886,097	2,334,173	1,126,854	185,004	7,618	26,710	5,658	30,554	4,035	-	-	-	-	1,109,206	104,214	18,882
\$10,000 under \$11,000.....	-	771,702	5,312,466	1,127,697	168,492	7,252	20,624	4,121	29,050	3,719	2,245	275	2,045	126	1,112,179	86,939	16,354
\$11,000 under \$12,000.....	-	592,878	4,612,255	992,261	147,586	6,983	16,419	3,192	24,241	3,300	2,580	327	1,275	107	978,330	69,479	13,630
\$12,000 under \$13,000.....	-	450,868	3,899,870	853,917	129,678	6,590	13,056	2,612	21,337	2,863	2,915	385	1,572	128	841,326	58,862	11,617
\$13,000 under \$14,000.....	-	338,564	3,227,849	717,782	113,322	6,546	12,189	2,449	18,890	2,580	2,074	274	1,338	179	705,739	46,886	9,443
\$14,000 under \$15,000.....	-	266,966	2,754,868	623,447	102,223	6,414	12,251	2,483	17,501	2,482	1,941	294	1,003	123	611,639	42,178	8,422
\$15,000 under \$20,000.....	-	694,357	8,671,353	2,060,169	320,865	25,266	30,191	5,951	64,475	11,095	9,438	1,307	4,884	322	2,016,190	141,165	29,210
\$20,000 under \$25,000.....	-	296,425	5,001,855	1,303,634	177,463	19,885	17,128	3,223	43,774	7,499	7,177	1,262	2,843	632	1,271,111	76,185	16,305
\$25,000 under \$50,000.....	-	419,433	11,120,159	3,512,780	301,837	60,120	27,307	5,268	87,987	18,965	18,653	4,506	6,877	1,209	3,422,604	109,304	23,557
\$50,000 under \$100,000.....	-	103,340	5,492,553	2,351,866	89,598	46,461	9,662	1,768	27,543	8,499	10,748	5,077	3,209	1,599	2,288,408	23,667	5,076
\$100,000 under \$150,000.....	-	13,646	1,297,268	668,204	12,705	16,308	1,627	360	4,039	2,211	2,698	2,236	749	1,147	645,900	3,143	617
\$150,000 under \$200,000.....	-	4,454	596,402	330,430	4,221	8,715	615	127	1,422	1,051	1,070	1,742	291	526	318,267	993	198
\$200,000 under \$500,000.....	-	4,621	1,003,364	589,263	4,429	16,092	707	156	1,587	1,503	1,336	3,390	288	1,103	567,014	891	170
\$500,000 under \$1,000,000.....	-	730	381,457	226,086	702	5,080	100	24	297	371	216	1,480	40	1,716	217,415	91	16
\$1,000,000 or more.....	-	310	479,557	291,189	301	6,550	53	10	132	402	103	702	23	1,711	281,814	42	8
Nontaxable returns, total.....	1,837,866	277,225	209,830	43,387	118,538	3,216	232,227	29,972	32,975	7,416	844	2,180	1,980	1,372	-	334,586	25,551
No adjusted gross income.....	96,370	-	-	-	-	-	-	-	-	-	-	-	(²)	(²)	-	8,682	655
Under \$600.....	223,041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,509
\$600 under \$1,000.....	263,536	(²)	(²)	(²)	(²)	(²)	(²)	(²)	1,000	65	-	-	-	-	-	-	40,682
\$1,000 under \$1,500.....	390,631	11,324	1,912	263	6,238	51	7,958	154	-	-	-	-	-	-	-	-	61,222
\$1,500 under \$2,000.....	293,867	48,188	16,317	3,180	22,819	315	43,387	2,656	2,694	210	-	-	-	-	-	-	54,584
\$2,000 under \$2,500.....	220,570	57,075	32,795	6,543	20,654	391	50,321	5,371	5,668	581	-	-	-	-	-	-	41,011
\$2,500 under \$3,000.....	128,293	41,867	27,546	5,476	16,022	435	37,486	4,727	3,195	315	844	2,180	1,947	1,339	-	-	33,524
\$3,000 under \$3,500.....	75,154	40,080	30,315	6,014	18,095	530	33,333	4,970	5,067	513	-	-	-	-	-	-	25,709
\$3,500 under \$4,000.....	47,120	27,829	23,576	4,696	12,143	491	23,122	3,735	4,014	467	-	-	-	-	-	-	18,641
\$4,000 under \$4,500.....	27,304	14,459	14,944	2,984	3,339	145	11,765	2,260	(²)	(²)	-	-	-	-	-	-	10,310
\$4,500 under \$5,000.....	20,667	11,986	10,523	2,102	4,646	203	8,999	1,505	2,001	393	-	-	-	-	-	-	7,805
\$5,000 or more.....	51,313	22,737	51,763	12,101	11,596	640	15,363	4,388	6,642	4,293	-	-	-	-	-	-	16,907
Returns under \$5,000.....	1,786,553	3,253,686	4,774,959	963,439	763,921	17,227	514,508	64,878	118,608	10,113	5,265	338	9,643	1,002	870,520	887,656	87,189
Returns \$5,000 under \$10,000.....	43,702	5,684,505	24,490,351	5,088,768	1,045,419	36,147	252,763	50,386	191,224	23,013	7,660	572	8,439	773	4,977,922	757,532	129,974
Returns \$10,000 or more.....	7,611	3,960,517	53,867,750	15,653,764	1,574,540	238,288	161,869	31,918	343,820	68,836	63,445	25,343	26,485	11,049	15,277,936	661,785	134,998

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

Table 9.—RETURNS WITH INTEREST RECEIVED—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax withheld				Payments on 1962 declaration		Tax due at time of filing		Overpayment				Credit on 1963 tax	
	Number of returns	Amount (Thousand dollars)	Returns with excess social security tax		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Refund		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
			Number of returns	Amount of excess (Thousand dollars)					Bonds	Cash				
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	Number of returns (69)	Amount (Thousand dollars) (70)	Number of returns (71)	Amount (Thousand dollars) (72)	Number of returns (73)	Amount (Thousand dollars) (74)
Grand total.....	10,366,818	12,635,852	763,941	41,345	3,500,379	7,475,567	6,404,250	3,375,507	36,320	7,437	5,927,065	1,279,543	1,236,440	721,951
Taxable returns, total.....	9,924,514	12,543,394	758,044	40,955	3,313,299	7,373,421	6,143,188	3,357,772	34,994	6,630	5,431,483	1,145,637	1,131,822	669,120
\$600 under \$1,000.....	27,873	1,898			4,953	424	46,360	1,367			23,427	1,276	3,266	257
\$1,000 under \$1,500.....	71,988	8,158			26,116	4,584	115,325	7,403			51,586	4,680	14,045	1,507
\$1,500 under \$2,000.....	97,103	16,660			36,751	6,128	149,895	13,579			68,303	6,741	16,540	1,859
\$2,000 under \$2,500.....	134,045	30,481			56,169	12,834	150,919	17,691			94,491	10,536	26,459	3,370
\$2,500 under \$3,000.....	179,348	51,280	14,699	248	72,973	18,105	172,078	23,794	6,719	1,000	125,013	14,710	33,152	3,936
\$3,000 under \$3,500.....	242,159	87,260			82,660	25,388	210,228	32,610			163,352	23,891	36,568	5,737
\$3,500 under \$4,000.....	289,575	119,019			110,723	34,433	227,420	38,229			184,518	28,632	42,671	6,578
\$4,000 under \$4,500.....	343,148	168,797			107,020	41,642	242,482	46,161			215,308	34,353	43,385	7,686
\$4,500 under \$5,000.....	423,980	235,326			111,408	45,986	262,704	50,635			259,130	39,312	40,284	8,623
\$5,000 under \$6,000.....	1,013,978	678,899	59,378	1,081	221,569	104,052	541,342	114,102	3,960	678	633,488	104,693	76,946	16,092
\$6,000 under \$7,000.....	1,093,123	878,899	78,781	2,021	232,372	121,324	525,571	107,023	3,986	693	678,231	122,695	76,090	14,011
\$7,000 under \$8,000.....	996,194	996,194	98,915	3,745	213,166	134,739	463,902	106,584			672,695	125,921	72,975	20,173
\$8,000 under \$9,000.....	937,377	1,025,035	90,750	3,925	187,145	130,758	445,244	112,789	8,591	1,205	547,885	111,110	57,352	16,638
\$9,000 under \$10,000.....	791,732	993,940	78,015	3,532	181,972	139,583	366,628	103,728			464,359	92,181	61,576	16,297
\$10,000 under \$11,000.....	693,032	984,543	68,099	3,195	160,351	140,531	346,879	100,011	3,037	556	374,776	77,217	53,861	18,764
\$11,000 under \$12,000.....	526,539	833,548	53,427	2,878	139,816	138,314	294,577	92,552	1,840	376	259,976	56,399	42,553	15,642
\$12,000 under \$13,000.....	394,030	683,327	37,771	2,109	126,710	139,045	239,221	88,792	2,468	473	173,031	41,430	42,243	16,303
\$13,000 under \$14,000.....	290,590	546,643	28,469	1,784	112,952	132,929	196,015	79,482	1,171	269	110,893	28,938	35,617	14,649
\$14,000 under \$15,000.....	222,438	448,386	21,765	1,414	105,197	136,329	156,639	74,350	870	225	78,946	23,346	33,871	15,420
\$15,000 under \$20,000.....	541,641	1,267,246	52,183	4,163	356,461	618,827	430,963	293,315	1,506	447	160,103	63,603	114,162	69,879
\$20,000 under \$25,000.....	204,474	608,018	20,397	2,010	204,254	556,067	192,485	218,144	468	377	45,345	35,431	64,800	58,962
\$25,000 under \$50,000.....	259,697	1,138,939	38,502	5,401	345,767	1,906,379	279,143	631,700	359	275	40,419	62,009	107,829	168,688
\$50,000 under \$100,000.....	64,274	550,443	13,279	2,534	94,010	1,428,527	70,493	437,081	(2)	(2)	5,226	22,683	29,133	99,875
\$100,000 under \$150,000.....	8,452	102,461	2,120	536	12,981	438,495	9,523	138,241	-	-	605	6,308	3,726	26,290
\$150,000 under \$200,000.....	2,730	37,402	664	172	4,305	222,053	3,108	73,879	1	20	163	2,486	1,245	12,338
\$200,000 under \$500,000.....	2,736	40,193	670	168	4,485	398,408	3,245	152,510	-	-	181	3,607	1,255	20,296
\$500,000 under \$1,000,000.....	464	6,780	118	29	709	134,395	565	82,237	-	-	25	1,018	149	4,959
\$1,000,000 or more.....	190	3,619	42	10	304	163,142	234	119,783	-	-	8	431	69	4,291
Nontaxable returns, total.....	442,304	92,458	5,897	390	187,080	102,146	261,062	17,735	1,326	807	495,582	133,906	104,618	52,831
No adjusted gross income.....	14,932	6,981	(2)	(2)	24,851	25,706	6,088	352	(2)	(2)	23,708	21,533	14,706	10,429
Under \$600.....	45,169	6,171			9,321	2,256	13,508	731			46,409	7,014	6,102	1,288
\$600 under \$1,000.....	41,739	4,594			12,416	3,331	35,626	1,238			47,312	6,246	5,442	1,391
\$1,000 under \$1,500.....	71,832	8,061			18,559	5,147	53,284	2,277			75,072	9,612	9,970	2,966
\$1,500 under \$2,000.....	63,525	6,817			19,705	4,635	44,852	2,429			70,303	8,893	8,258	1,835
\$2,000 under \$2,500.....	57,278	10,493			19,775	6,379	31,085	2,128			63,417	11,606	13,754	4,515
\$2,500 under \$3,000.....	42,830	8,021	1,819	93	13,251	3,570	24,818	2,007	(2)	(2)	46,075	9,359	6,189	1,952
\$3,000 under \$3,500.....	30,965	6,741			18,113	5,503	17,481	1,759			34,877	7,813	10,988	3,372
\$3,500 under \$4,000.....	20,709	3,888			12,098	4,065	13,938	1,720			22,548	5,602	6,711	3,618
\$4,000 under \$4,500.....	14,852	3,792			6,695	3,967	6,708	883			16,039	7,364	4,014	1,847
\$4,500 under \$5,000.....	11,526	3,831			7,848	4,561	4,603	729			14,192	6,114	4,882	1,686
\$5,000 or more.....	26,947	19,068	2,926	204	24,448	33,026	9,071	1,482			35,630	32,750	13,602	17,932
Returns under \$5,000.....	2,224,576	792,269	17,670	434	771,405	258,644	1,829,402	247,722	8,012	1,786	1,645,080	265,287	347,386	74,452
Returns \$5,000 under \$10,000.....	4,927,696	4,583,525	408,148	14,404	1,054,542	642,586	2,351,191	545,599	16,537	2,576	3,027,837	573,118	354,448	88,195
Returns \$10,000 or more.....	3,214,546	7,260,058	338,123	26,507	1,674,432	6,574,337	2,223,657	2,582,186	11,771	3,075	1,254,148	441,138	534,606	559,304

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
¹Adjusted gross income less deficit.
²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
³Negative "Other sources."
⁴Deficit.
 NOTE: Detail may not add to total because of rounding.

Table 10.—CAPITAL GAINS AND LOSSES, SHORT-AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with gain or loss from sales of capital assets	Returns with net loss from sales of capital assets											Capital loss carryover from 1957-61	
		Number of returns	Net loss (deducted from gross income) (Thousand dollars)	Net loss from sales of capital assets before statutory limitation (Thousand dollars)	Short-term (after carryover)				Long-term					
					Net short-term capital gain		Net short-term capital loss		Net long-term capital gain		Net long-term capital loss			
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Grand total.....	5,921,955	1,599,445	1,050,393	3,771,612	97,904	45,223	652,291	1,994,500	118,606	186,594	1,194,610	2,008,916	270,868	1,251,735
Taxable returns, total.....	4,882,706	1,388,133	895,590	3,085,627	87,622	39,846	576,670	1,611,494	105,036	148,216	1,034,099	1,662,187	234,585	994,279
\$600 under \$1,000.....	23,924	3,940	1,987	10,057			947	5,855			(1)	(1)	(1)	(1)
\$1,000 under \$1,500.....	54,763	11,304	6,189	28,812			2,673	20,677			9,525	8,153		
\$1,500 under \$2,000.....	80,884	16,753	11,027	23,385			6,173	11,264			12,760	12,540	2,513	8,376
\$2,000 under \$2,500.....	93,123	18,844	10,374	29,149	3,966	534	6,992	13,900	4,269	2,781	13,438	15,860	3,173	7,785
\$2,500 under \$3,000.....	117,945	24,329	15,192	50,317			7,512	34,118			16,896	25,973	5,154	25,759
\$3,000 under \$3,500.....	143,916	29,956	18,548	56,834			12,514	30,894			17,702	26,429	6,537	26,008
\$3,500 under \$4,000.....	177,156	41,973	24,902	73,023			16,248	53,626			29,153	33,926	7,868	40,102
\$4,000 under \$4,500.....	168,827	38,474	23,832	74,285	5,571	2,930	14,573	37,269	7,341	6,724	28,368	39,434	7,132	22,501
\$4,500 under \$5,000.....	178,321	46,650	28,707	96,369			17,029	39,446			32,527	59,684	6,130	28,088
\$5,000 under \$6,000.....	382,224	93,496	58,456	201,421	5,339	4,969	38,204	84,369	5,347	3,285	68,410	125,305	14,973	60,715
\$6,000 under \$7,000.....	399,523	111,941	62,964	148,222	5,639	869	43,779	69,270	6,566	5,154	80,347	84,973	17,447	43,638
\$7,000 under \$8,000.....	361,432	95,860	62,254	243,575	5,087	1,179	39,608	128,830	4,867	4,058	71,804	119,981	13,824	33,853
\$8,000 under \$9,000.....	330,740	85,954	50,383	145,193	(1)	(1)	34,079	69,054	4,660	3,342	62,748	80,041	13,146	52,141
\$9,000 under \$10,000.....	302,330	54,165	153,376		5,880	1,967	36,936	65,963	7,179	4,290	63,944	93,668	14,406	47,215
\$10,000 under \$11,000.....	270,466	81,116	49,427	144,036	4,985	1,522	33,191	70,980	5,753	3,669	60,788	78,249	11,704	46,352
\$11,000 under \$12,000.....	224,822	70,179	42,171	130,613	4,620	1,247	28,598	71,886	4,855	4,434	53,520	68,408	10,519	42,867
\$12,000 under \$13,000.....	187,367	57,487	35,653	103,038	4,243	2,005	23,956	54,554	3,346	4,643	44,265	55,134	8,199	32,788
\$13,000 under \$14,000.....	154,758	50,237	31,539	105,661	3,512	1,352	21,229	64,169	4,215	5,192	37,601	48,032	7,727	35,966
\$14,000 under \$15,000.....	131,016	43,094	27,959	83,040	3,579	1,704	17,637	36,051	2,977	2,153	33,756	50,844	6,354	22,129
\$15,000 under \$20,000.....	413,284	141,167	95,217	312,664	10,559	3,768	58,581	166,167	13,136	15,304	108,822	165,567	24,741	111,630
\$20,000 under \$25,000.....	214,374	74,944	54,491	172,040	7,280	4,350	33,960	92,716	8,462	11,240	56,564	94,915	14,600	56,438
\$25,000 under \$30,000.....	349,615	127,285	98,649	449,121	11,391	7,003	60,900	243,418	15,639	37,062	97,151	249,769	26,764	137,029
\$30,000 under \$50,000.....	97,560	32,771	27,065	182,711	2,962	2,774	16,793	111,254	5,419	22,484	24,178	96,717	8,304	67,386
\$50,000 under \$100,000.....	14,002	3,346	2,914	30,274	291	677	1,812	19,406	626	4,360	2,458	15,901	946	11,498
\$100,000 under \$200,000.....	4,605	910	796	10,660	76	155	473	6,197	181	1,309	661	5,927	248	3,990
\$200,000 under \$500,000.....	4,027	716	577	14,000	57	222	422	7,255	122	2,277	105	2,002	219	1,225
\$500,000 under \$1,000,000.....	769	74	64	1,401	5	10	43	1,217	21	351	47	545	22	436
\$1,000,000 or more.....	337	31	28	4,324	4	13	21	1,589	11	174	18	2,924	16	1,402
Nontaxable returns, total.....	1,039,249	211,312	154,803	685,985	10,282	5,377	75,621	383,006	13,570	38,378	160,511	346,729	36,283	257,456
No adjusted gross income.....	112,223	36,167	40,371	180,260	(1)	(1)	13,948	144,526	1,811	14,616	27,600	50,676	6,947	99,083
Under \$600.....	118,727	28,565	18,766	60,831			10,998	34,967	2,433	6,123	20,933	32,595	5,272	26,121
\$600 under \$1,000.....	106,831	20,640	14,476	41,938			7,418	15,842	1,286	28	15,987	26,985	4,052	12,475
\$1,000 under \$1,500.....	139,513	19,711	9,971	19,899	6,852	2,525	3,507	6,213			16,904	13,998	2,187	4,775
\$1,500 under \$2,000.....	132,726	21,262	14,194	36,233			4,474	10,639	1,200	1,594	10,381	27,285	1,594	6,631
\$2,000 under \$2,500.....	118,071	15,316	9,459	25,558			5,346	13,874			10,802	12,693	2,626	8,446
\$2,500 under \$3,000.....	77,676	11,883	7,466	53,099			3,781	16,797			8,994	40,547	2,387	15,026
\$3,000 under \$3,500.....	72,441	18,294	13,455	67,612			8,619	32,039	3,481	5,164	12,448	37,099	3,366	17,612
\$3,500 under \$4,000.....	49,891	10,113	7,119	26,404	2,425	2,525	3,595	14,562			7,618	12,942	1,894	12,498
\$4,000 under \$4,500.....	29,857	5,835	3,145	12,318			2,128	8,452			4,341	4,179	(1)	(1)
\$4,500 under \$5,000.....	25,477	6,940	4,175	24,693			3,266	5,791	3,359	10,853	6,046	18,903	(1)	(1)
\$5,000 or more.....	55,816	16,586	12,206	137,140			8,541	79,304			10,457	68,827	4,364	47,664
Returns under \$5,000.....	2,022,022	422,949	283,355	999,076	19,573	8,506	153,741	550,751	22,121	37,274	316,576	494,103	72,246	392,363
Returns \$5,000 under \$10,000.....	1,822,712	490,412	297,997	967,802	24,611	9,603	198,871	459,361	31,111	24,998	355,840	543,034	77,488	271,201
Returns \$10,000 or more.....	2,077,221	686,084	469,041	1,804,734	53,720	27,114	299,679	984,388	65,374	124,322	522,194	971,779	121,134	588,171

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

Table 10.—CAPITAL GAINS AND LOSSES, SHORT-AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES—Continued.

Adjusted gross income classes	Returns with net gain from sales of capital assets											Capital loss carryover from 1957-61	
	Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short-term (after carryover)				Long-term						
			Net short-term capital gain		Net short-term capital loss		Net long-term capital gain		Net long-term capital loss				
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)		
Grand total.....	4,322,510	6,821,421	281,613	206,322	179,758	335,928	4,197,982	13,595,588	20,879	14,689	36,018	83,033	
Taxable returns, total.....	3,494,573	6,114,690	247,345	182,167	158,827	313,455	3,386,485	12,204,909	19,088	13,181	32,372	74,642	
\$600 under \$1,000.....	19,984	4,228	8,453	1,562	4,979	1,687	19,984	8,545	2,512	1,880	1,919	1,627	
\$1,000 under \$1,500.....	43,459	14,409					42,733	28,206					
\$1,500 under \$2,000.....	64,131	24,988					62,531	49,537					
\$2,000 under \$2,500.....	74,279	35,553					72,976	70,821					
\$2,500 under \$3,000.....	93,616	51,340	3,867	1,192	2,410	782	92,019	101,278	4,600	1,970	6,354	7,412	
\$3,000 under \$3,500.....	117,960	72,287	6,147	5,111	5,174	3,258	115,680	136,521					
\$3,500 under \$4,000.....	135,183	83,509	7,566	5,005			130,770	159,659					
\$4,000 under \$4,500.....	130,353	82,265	4,373	2,430			129,352	160,825					
\$4,500 under \$5,000.....	131,401	80,694	5,174	2,102			1,997	760	129,606	158,637			
\$5,000 under \$6,000.....	288,728	187,964	15,170	5,920	7,533	4,610	278,812	368,848	205,132	4,919	1,540	2,133	
\$6,000 under \$7,000.....	287,692	184,678	18,854	7,492	7,081	10,497	277,881	365,565					
\$7,000 under \$8,000.....	265,372	162,979	17,380	6,675	5,791	8,428	254,947	322,612					
\$8,000 under \$9,000.....	244,786	184,319	18,695	6,769	5,454	2,602	235,737	357,728					
\$9,000 under \$10,000.....	212,928	167,929	15,059	7,545	4,607	4,919	205,132	327,188					
\$10,000 under \$11,000.....	189,350	163,913	14,250	6,840	7,295	7,822	181,520	323,906	1,237	770	1,501	2,133	
\$11,000 under \$12,000.....	154,643	150,172	11,397	8,514	6,752	7,727	148,736	292,487					
\$12,000 under \$13,000.....	129,880	139,381	10,139	5,947	6,926	6,620	125,163	274,884					
\$13,000 under \$14,000.....	104,521	119,144	8,886	5,444	5,720	5,210	100,297	234,084					
\$14,000 under \$15,000.....	87,968	110,342	7,530	4,712	4,962	5,792	84,986	217,750	996	735	1,204	1,334	
\$15,000 under \$20,000.....	272,117	461,295	24,232	16,401	20,551	26,965	263,177	919,756					
\$20,000 under \$25,000.....	139,430	321,680	15,099	16,704	12,996	25,056	124,959	637,275					
\$25,000 under \$50,000.....	222,330	901,398	24,645	30,281	28,613	70,376	216,387	1,816,775					
\$50,000 under \$100,000.....	64,789	736,562	7,786	18,760	14,111	58,676	63,797	1,496,273	56	155	225	1,760	
\$100,000 under \$150,000.....	10,656	336,353	1,348	4,675	2,973	21,732	10,571	685,396					
\$150,000 under \$200,000.....	3,695	206,288	517	3,581	1,097	9,503	3,671	415,161					
\$200,000 under \$500,000.....	4,121	489,546	603	4,791	1,408	19,763	4,102	989,375					
\$500,000 under \$1,000,000.....	695	274,143	124	2,788	276	6,294	693	549,030	2	16	60	765	
\$1,000,000 or more.....	306	367,331	51	926	121	4,376	306	737,187					
Nontaxable returns, total.....	827,937	706,731	34,268	24,155	20,931	22,473	811,497	1,390,679	1,791	1,508	3,646	8,391	
No adjusted gross income.....	76,056	206,326	3,431	6,179	3,154	4,192	75,518	404,581	(1)	(1)	967	1,225	
Under \$600.....	90,162	33,874	3,388	1,279	4,702	2,410	88,472	66,317	1,591	1,461	2,679	7,166	
\$600 under \$1,000.....	86,191	34,707	2,915	1,040			84,906	69,164					
\$1,000 under \$1,500.....	119,802	53,311	4,561	1,648			116,836	103,709					
\$1,500 under \$2,000.....	111,464	64,061	4,275	2,802			109,577	124,783					
\$2,000 under \$2,500.....	102,755	64,270	4,007	2,148	4,174	2,667	100,242	124,737					
\$2,500 under \$3,000.....	65,793	41,253	7,147	4,340	4,682	2,824	63,813	81,333	38,491	56,716	31,875	34,115	
\$3,000 under \$3,500.....	54,147	43,264					53,253	84,560					
\$3,500 under \$4,000.....	39,778	29,129					38,491	56,716					
\$4,000 under \$4,500.....	24,022	16,773					23,429	31,875					
\$4,500 under \$5,000.....	18,537	16,730	18,337	34,115	38,623	208,789							
\$5,000 or more.....	39,230	103,033											
Returns under \$5,000.....	1,599,073	1,052,971	67,791	38,446	33,058	20,589	1,568,525	2,055,919	4,198	3,100	4,807	7,521	
Returns \$5,000 under \$10,000.....	1,332,300	932,360	86,391	35,828	31,852	33,907	1,284,669	1,831,477	4,700	2,247	6,847	8,508	
Returns \$10,000 or more.....	1,391,137	4,836,090	127,431	132,048	114,848	281,432	1,344,788	9,708,192	11,981	9,342	24,364	67,004	

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

Table 10.—CAPITAL GAINS AND LOSSES, SHORT-AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with net gain from sales of capital assets—Continued																						
	Returns with normal tax and surtax only											Returns with alternative tax computation											
	Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short-term (after carryover)				Long-term				Capital loss carryover from 1957-61		Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short-term (after carryover)				Net long-term capital gain (Thousand dollars)	Capital loss carryover from 1957-61		Net long-term capital gain in excess of short-term capital loss (Thousand dollars)	
			Net short-term capital gain		Net short-term capital loss		Net long-term capital gain		Net long-term capital loss		Number of returns	Amount (Thousand dollars)			Net short-term capital gain		Net short-term capital loss			Number of returns	Amount (Thousand dollars)		
Number of returns			Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns					Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns					Amount (Thousand dollars)
(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)		
Taxable returns, total....	3,405,089	3,932,148	237,748	156,519	139,266	214,449	3,297,001	7,792,106	19,088	13,181	28,230	55,490	89,484	2,182,542	9,597	25,648	19,561	99,006	4,412,803	4,142	19,152	4,313,797	
\$600 under \$1,000.....	19,984	4,228	3,100	478			19,984	8,545															
\$1,000 under \$1,500.....	43,459	14,409					42,733	28,206															
\$1,500 under \$2,000.....	64,131	24,988	2,773	659		4,979	62,531	49,537															
\$2,000 under \$2,500.....	74,279	35,553	2,80	425		1,687	72,976	70,821															
\$2,500 under \$3,000.....	93,616	51,340	3,867	1,192		2,410	92,019	101,278		2,512	1,890	1,919	1,627										
\$3,000 under \$3,500.....	117,960	72,287	6,147	5,111		782	115,680	136,521															
\$3,500 under \$4,000.....	135,183	83,509	7,566	5,005		3,258	130,770	159,659															
\$4,000 under \$4,500.....	130,353	82,265	4,373	2,430			129,352	160,225															
\$4,500 under \$5,000.....	131,401	80,694	5,174	2,102		760	129,606	158,637															
\$5,000 under \$6,000.....	288,728	187,964	15,170	5,920		4,610	278,812	368,848															
\$6,000 under \$7,000.....	287,692	184,678	18,854	7,492		7,081	277,881	365,262															
\$7,000 under \$8,000.....	265,572	162,979	17,380	6,675		5,791	254,947	322,612		4,600	1,970	6,354	7,412										
\$8,000 under \$9,000.....	244,786	184,319	18,659	6,769		5,454	235,737	357,728															
\$9,000 under \$10,000....	212,928	167,929	15,059	7,545		4,919	205,132	327,188															
\$10,000 under \$11,000....	189,350	163,913	14,250	6,840		7,295	181,520	323,506		1,237	770	1,540	2,133										
\$11,000 under \$12,000....	154,643	150,172	11,397	8,514		6,752	148,736	292,487		1,104	722	1,108	1,093										
\$12,000 under \$13,000....	129,880	139,381	10,139	5,947		6,326	125,163	274,884		1,137	699	1,437	1,846										
\$13,000 under \$14,000....	104,521	119,144	8,886	5,444		5,720	100,257	234,084		996	735	1,204	1,334										
\$14,000 under \$15,000....	87,968	110,342	7,530	4,712		4,962	84,986	217,750		736	349	1,074	1,612										
\$15,000 under \$20,000....	272,050	461,274	24,232	16,401		20,518	263,110	919,709		2,609	1,501	3,616	8,913	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
\$20,000 under \$25,000....	137,520	318,065	14,932	16,687		12,624	133,049	629,492		1,241	1,133	3,010	7,464	1,910	3,615	(1)	(1)	372	587	7,783	(1)	(1)	
\$25,000 under \$50,000....	200,326	804,096	22,754	28,629		25,549	194,383	1,617,783		2,291	2,080	6,176	16,729	22,004	97,302	1,891	1,652	3,064	7,689	198,992	720	1,050	
\$50,000 under \$100,000..	7,314	250,640	2,594	8,436		3,494	21,707	16,322		536	995	723	3,908	47,475	485,922	5,192	10,324	10,617	36,963	988,178	2,272	8,967	
\$100,000 under \$150,000.	1,003	38,998	186	1,110		287	5,494	918		56	155	50	1,155	9,653	297,355	1,162	3,565	2,686	16,238	603,822	542	3,608	
\$150,000 under \$200,000.	224	13,153	53	559		52	710	200		18	124	10	143	3,471	193,135	464	3,022	1,045	8,793	389,017	215	1,617	
\$200,000 under \$250,000.	55	19,000	20	209		47	1,389	159		13	74	8	117	3,943	473,884	293	4,202	1,361	18,374	957,732	243	2,647	
\$250,000 under \$1,000,000	23	6,020	6	847		12	198	21		2	16	1	4	672	268,123	118	1,941	264	6,096	538,454	59	761	
\$1,000,000 or more.....	7	4,146	1	1		2	120	7		-	-	-	-	299	363,185	50	925	119	4,256	728,778	24	451	
Returns under \$5,000.....	810,366	449,273	35,580	17,402		14,560	6,487	795,651		874,029	2,512	1,880	1,919	1,627	-	-	-	-	-	-	-	-	-
Returns \$5,000 under \$10,000	1,299,706	887,869	85,158	34,401		30,466	31,056	1,252,509		1,741,941	4,600	1,970	6,354	7,412	-	-	-	-	-	-	-	-	-
Returns \$10,000 or more....	1,295,017	2,995,006	117,010	104,716		94,240	176,906	1,248,841		5,176,136	11,976	9,331	19,957	46,451	89,484	2,182,542	9,597	25,648	19,561	99,006	4,412,803	4,142	19,152

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

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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

Table 11.—RETURNS WITH CAPITAL GAIN OR LOSS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with capital gain or loss in adjusted gross income	Number of Exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Business, farm, or profession				Sales of capital assets			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net gain		Net loss	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	5,921,955	18,696,529	165,256,439	3,741,076	32,342,238	1,604,062	9,633,549	481,843	1,411,466	4,322,510	6,821,421	1,599,445	1,050,393
Taxable returns, total.....	4,882,706	15,185,213	63,503,690	3,432,094	31,725,817	1,251,337	9,044,281	283,040	684,899	3,494,573	6,114,690	1,388,133	895,590
\$600 under \$1,000.....	23,924	23,924	20,324	9,431	6,057	4,503	2,653	1,101	953	19,984	4,228	3,940	1,987
\$1,000 under \$1,500.....	54,763	62,446	70,904	24,969	27,653	11,693	10,367	3,002	3,546	43,459	14,409	11,304	6,189
\$1,500 under \$2,000.....	80,884	123,564	142,286	34,679	44,314	23,281	28,341	6,623	6,652	64,131	24,988	16,753	11,027
\$2,000 under \$2,500.....	93,123	164,957	209,500	39,895	69,512	34,286	50,299	8,205	8,599	74,279	35,553	18,844	10,374
\$2,500 under \$3,000.....	117,946	235,078	327,214	55,355	112,782	45,819	82,246	10,513	11,512	93,616	51,340	24,329	15,192
\$3,000 under \$3,500.....	143,915	315,382	469,014	72,846	182,951	51,977	109,861	12,359	16,218	117,960	72,287	25,956	18,548
\$3,500 under \$4,000.....	177,156	418,304	665,240	99,909	282,387	55,310	134,926	15,042	18,102	135,183	83,509	41,973	24,902
\$4,000 under \$4,500.....	168,827	439,835	719,299	94,984	318,179	58,107	154,735	14,194	14,908	130,353	82,265	38,474	23,832
\$4,500 under \$5,000.....	178,051	489,342	846,476	110,295	425,018	58,742	175,082	14,942	15,994	131,401	80,694	46,650	28,707
\$5,000 under \$6,000.....	382,224	1,099,573	2,106,115	265,919	1,205,298	104,615	338,352	28,395	34,559	288,728	187,964	93,496	58,456
\$6,000 under \$7,000.....	399,533	1,196,319	2,592,479	298,274	1,658,813	96,840	352,544	25,105	31,349	287,692	184,678	111,841	62,964
\$7,000 under \$8,000.....	361,432	1,181,531	2,705,914	285,617	1,804,798	85,627	357,778	29,470	35,778	265,572	162,979	95,860	62,254
\$8,000 under \$9,000.....	330,740	1,100,624	2,812,287	266,878	1,895,603	73,520	347,531	15,899	30,201	244,786	184,319	85,954	50,383
\$9,000 under \$10,000.....	302,330	990,844	2,871,411	245,422	1,968,763	62,123	325,093	15,261	21,745	212,928	167,929	89,402	54,165
\$10,000 under \$11,000.....	270,466	921,472	2,836,865	219,191	1,951,063	53,442	309,693	10,446	16,022	189,350	163,913	81,116	49,427
\$11,000 under \$12,000.....	224,822	770,639	2,581,813	182,001	1,751,998	45,916	290,523	8,892	13,021	154,643	150,172	70,179	42,171
\$12,000 under \$13,000.....	187,367	638,603	2,340,275	148,668	1,547,288	38,930	275,090	7,333	16,754	129,880	139,381	57,487	35,653
\$13,000 under \$14,000.....	154,267	527,306	2,086,929	122,693	1,361,021	31,432	245,952	6,116	14,709	104,521	119,144	50,237	31,539
\$14,000 under \$15,000.....	131,062	455,503	1,898,251	101,703	1,189,965	27,211	234,433	5,013	9,450	87,962	110,342	43,094	27,959
\$15,000 under \$20,000.....	413,284	1,461,119	7,095,400	305,503	4,012,244	101,017	1,061,293	16,642	40,625	272,117	461,295	141,167	95,217
\$20,000 under \$25,000.....	214,374	788,491	4,782,890	146,026	2,293,344	59,943	861,661	9,536	46,839	139,430	321,680	74,944	54,491
\$25,000 under \$50,000.....	349,615	1,323,397	11,861,901	222,710	4,628,517	101,721	2,275,639	17,071	118,169	222,330	901,398	127,285	98,649
\$50,000 under \$100,000.....	97,560	369,201	6,450,037	63,269	2,158,854	22,120	852,121	6,582	70,656	64,789	736,562	32,771	27,065
\$100,000 under \$150,000.....	14,002	50,865	1,673,956	9,085	423,565	2,129	107,925	1,608	29,082	10,656	336,353	3,346	2,914
\$150,000 under \$200,000.....	4,605	16,325	788,520	2,974	165,125	508	26,644	669	16,264	3,695	206,288	910	796
\$200,000 under \$500,000.....	4,837	16,800	1,373,129	3,055	191,812	455	25,326	829	26,625	4,121	489,546	716	637
\$500,000 under \$1,000,000.....	769	2,675	512,028	523	36,166	46	2,744	178	12,294	695	274,143	74	64
\$1,000,000 or more.....	337	1,094	663,233	220	12,727	24	5,483	95	10,581	306	367,331	31	28
Nontaxable returns, total.....	1,039,249	3,511,316	1,752,749	308,982	616,421	352,725	589,268	198,803	726,567	827,937	706,731	211,312	154,803
No adjusted gross income.....	112,223	335,885	4,472,306	28,878	73,656	7,444	16,046	75,807	467,567	76,056	206,326	36,167	40,371
Under \$600.....	118,727	286,017	41,327	28,731	29,792	29,724	12,750	31,558	42,081	90,162	33,874	28,565	18,766
\$600 under \$1,000.....	106,831	281,016	84,832	26,230	22,990	35,339	19,923	16,229	20,866	86,191	34,707	20,640	14,476
\$1,000 under \$1,500.....	139,513	409,953	175,357	36,927	43,771	52,991	42,110	19,665	31,193	119,802	53,311	19,711	9,971
\$1,500 under \$2,000.....	132,726	422,797	232,645	40,898	47,008	51,350	58,280	12,941	24,684	111,464	64,061	21,262	14,194
\$2,000 under \$2,500.....	118,071	415,996	265,373	35,366	52,677	45,077	68,069	11,266	18,896	102,755	64,270	15,316	9,459
\$2,500 under \$3,000.....	77,676	307,925	213,115	28,099	47,977	34,173	64,968	7,958	14,162	65,793	41,253	11,883	7,466
\$3,000 under \$3,500.....	72,441	296,234	235,576	24,624	49,208	31,328	73,648	5,137	10,855	54,147	43,264	18,294	13,455
\$3,500 under \$4,000.....	49,891	221,897	186,282	18,095	49,635	21,976	61,328	5,723	10,116	39,778	29,129	10,113	7,119
\$4,000 under \$4,500.....	29,857	142,851	126,195	11,396	43,915	14,446	44,468	3,221	4,775	24,022	16,773	5,835	3,145
\$4,500 under \$5,000.....	25,477	118,799	120,338	9,289	35,462	9,339	29,139	2,802	16,350	18,537	16,730	6,940	4,175
\$5,000 or more.....	55,816	271,946	544,015	20,449	120,330	19,538	98,539	6,496	65,022	39,230	103,033	16,586	12,206
Returns under \$5,000.....	2,022,022	5,512,202	14,678,991	830,896	1,964,944	676,905	1,239,239	278,288	758,029	1,599,073	1,052,971	422,949	283,355
Returns \$5,000 under \$10,000.....	1,822,712	5,806,117	13,381,479	1,378,660	8,598,090	440,448	1,800,882	110,870	166,473	1,332,300	932,360	490,412	297,997
Returns \$10,000 or more.....	2,077,221	7,378,210	47,195,969	1,531,520	21,779,204	486,709	6,593,428	92,685	486,964	1,391,137	4,836,090	686,084	469,041

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

Table 11.—RETURNS WITH CAPITAL GAIN OR LOSS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Sales of property other than capital assets				Dividends (after exclusions)		Interest received		Pensions and annuities				Rents			
	Net gain		Net loss		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Life expectancy method		3-year method		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
					(14)	(15)	(16)	(17)								
Grand total.....	31,740	29,629	85,911	144,265	2,863,012	7,942,471	3,893,517	3,367,871	262,350	343,688	107,954	247,103	1,069,625	1,541,653	488,554	453,263
Taxable returns, total.....	24,796	26,482	61,720	87,021	2,527,040	7,516,505	3,373,518	2,987,993	201,974	286,566	81,970	205,743	867,695	1,361,284	407,844	318,378
\$600 under \$1,000.....	-	-	-	-	11,070	3,237	13,950	4,408					(2)	(2)	1,486	554
\$1,000 under \$1,500.....					28,254	13,371	30,630	7,931					6,047	1,787		
\$1,500 under \$2,000.....	2,187	1,023	3,021	1,446	34,742	19,742	44,977	26,549	6,022	4,091	2,272	2,003	13,094	7,252	3,660	2,538
\$2,000 under \$2,500.....					34,807	24,639	50,493	22,456					15,722	9,097	6,054	2,347
\$2,500 under \$3,000.....	1,804	190	2,595	3,787	49,417	38,408	69,816	44,658	5,146	4,345	(2)	(2)	17,659	9,284	6,447	3,073
\$3,000 under \$3,500.....					56,111	48,367	84,971	47,894	9,018	8,296	3,293	2,479	24,153	17,197	10,042	6,154
\$3,500 under \$4,000.....					75,794	63,605	109,918	78,179	9,399	6,940	6,025	7,908	33,657	24,747	11,646	3,699
\$4,000 under \$4,500.....	2,702	863	4,495	1,362	66,641	61,344	99,888	64,700	10,605	10,780	5,039	9,171	28,590	21,739	10,433	4,057
\$4,500 under \$5,000.....					71,716	51,373	106,326	56,695	12,651	19,249	(2)	(2)	28,404	24,736	11,515	8,052
\$5,000 under \$6,000.....	4,189	1,778	4,222	1,912	158,043	142,240	237,070	141,703	18,910	18,225	7,519	17,019	68,473	56,663	30,781	15,311
\$6,000 under \$7,000.....			(2)	(2)	160,126	169,751	244,092	138,939	12,725	15,212	9,311	15,514	75,588	60,338	33,147	17,992
\$7,000 under \$8,000.....			3,922	3,804	155,883	146,054	228,780	117,466	14,371	16,718	7,719	20,360	62,267	61,605	34,662	15,394
\$8,000 under \$9,000.....	5,275	4,550	2,294	477	138,831	136,606	221,500	124,463	11,279	14,555	(2)	(2)	53,955	48,985	29,900	15,571
\$9,000 under \$10,000.....			3,247	3,144	139,864	162,515	215,016	130,126	8,286	8,691	3,140	11,373	44,945	41,890	31,571	17,386
\$10,000 under \$11,000.....	1,304	1,518	2,307	2,122	131,938	163,607	191,550	118,217	7,796	10,412	3,517	9,518	43,224	51,653	25,610	16,126
\$11,000 under \$12,000.....	936	2,378	1,906	1,735	160,126	148,976	164,525	107,673	7,625	10,728	2,550	6,928	35,487	45,497	20,303	12,889
\$12,000 under \$13,000.....	702	999	1,839	2,120	101,192	148,633	139,672	96,835	6,457	9,756	2,605	5,680	30,647	45,860	16,994	11,922
\$13,000 under \$14,000.....	669	882	1,706	2,490	90,548	154,850	117,304	89,080	5,582	7,918	2,074	4,540	25,680	37,127	13,171	9,296
\$14,000 under \$15,000.....	401	722	1,271	1,303	79,093	140,687	102,047	81,425	5,052	7,986	1,573	5,020	23,072	37,811	10,209	7,239
\$15,000 under \$20,000.....	1,705	2,682	5,960	9,705	271,410	578,520	325,833	315,228	14,410	22,847	6,585	21,173	78,320	159,922	35,244	33,970
\$20,000 under \$25,000.....	572	370	3,525	6,251	157,991	500,715	175,271	213,093	10,196	20,339	3,786	13,881	44,718	107,499	18,574	18,059
\$25,000 under \$50,000.....	1,656	5,234	8,494	21,715	284,425	1,565,179	292,441	532,122	17,887	39,154	4,117	18,864	82,102	291,964	33,501	48,424
\$50,000 under \$100,000.....	524	2,329	3,630	11,882	88,392	1,285,272	85,494	264,968	6,325	19,160	1,602	9,840	24,483	136,521	9,715	23,527
\$100,000 under \$150,000.....	93	309	714	3,150	13,264	486,373	12,385	65,361	1,195	5,399	246	2,460	3,643	30,160	1,653	8,690
\$150,000 under \$200,000.....	28	65	320	1,783	4,411	271,977	4,146	29,377	434	2,026	104	1,186	1,139	14,648	613	4,518
\$200,000 under \$500,000.....	37	470	378	2,646	4,644	534,041	4,411	46,193	500	2,532	125	1,395	1,208	12,895	713	7,986
\$500,000 under \$1,000,000.....	7	12	58	470	741	181,944	706	13,768	66	313	14	94	185	2,641	140	2,039
\$1,000,000 or more.....	5	108	34	500	332	274,479	306	9,486	27	294	15	280	97	1,135	60	1,266
Nontaxable returns, total.....	6,944	3,147	24,191	57,244	335,972	425,966	519,999	379,878	60,376	57,122	25,984	41,360	201,930	180,369	80,710	134,885
No adjusted gross income.....	707	480	6,028	39,841	24,418	23,240	42,572	42,579	1,044	1,338	(2)	(2)	19,268	41,206	17,044	75,379
Under \$600.....					32,190	10,499	47,242	15,459	2,873	1,594			21,435	10,688	6,526	4,736
\$600 under \$1,000.....	1,900	441	4,208	2,880	33,896	15,376	51,898	21,626	(2)	(2)	3,366	3,417	17,194	8,138	6,973	5,067
\$1,000 under \$1,500.....			2,795	912	41,957	21,080	70,076	33,976	6,952	4,891			28,869	13,636	8,961	4,668
\$1,500 under \$2,000.....	2,195	910	3,402	1,306	44,053	25,644	72,905	36,083	6,852	5,809	3,139	2,368	35,914	21,641	6,859	3,183
\$2,000 under \$2,500.....					39,348	23,535	67,335	44,886	10,231	8,425	5,332	7,660	23,406	16,427	9,500	7,339
\$2,500 under \$3,000.....			3,495	3,626	25,024	21,035	38,461	28,747	5,732	6,015	(2)	(2)	14,848	11,050	4,081	2,077
\$3,000 under \$3,500.....					30,580	33,224	39,462	36,962	9,288	9,004	3,552	2,825	12,321	12,231	4,494	4,260
\$3,500 under \$4,000.....					18,456	23,591	25,637	18,100	6,425	10,264			7,758	7,454	3,214	2,519
\$4,000 under \$4,500.....	2,142	1,316	2,701	997	6,877	7,968	14,517	13,024	2,136	2,923	4,453	11,899	5,098	5,339	3,781	8,427
\$4,500 under \$5,000.....					11,772	19,864	14,273	19,588	(2)	(2)			3,188	4,539	3,466	6,404
\$5,000 or more.....			1,562	7,682	27,401	200,910	35,621	68,848	3,411	3,089	2,479	7,998	12,631	28,020	5,811	10,826
Returns under \$5,000.....	13,195	4,709	35,627	57,696	737,123	549,142	1,095,347	664,500	109,816	108,334	45,407	64,975	357,759	268,822	136,182	154,533
Returns \$5,000 under \$10,000.....	9,864	6,820	17,614	11,312	773,180	812,495	1,174,784	690,420	68,436	74,984	33,528	80,895	315,263	282,751	164,760	87,117
Returns \$10,000 or more.....	8,681	18,100	32,670	75,257	1,352,709	6,580,834	1,623,386	2,012,951	84,098	160,370	29,019	101,233	396,603	990,080	187,612	211,613

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

Table 11.—RETURNS WITH CAPITAL GAIN OR LOSS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Royalties				Partnership				Estates and trusts				Other sources (Thousand dollars)	Exemptions (Thousand dollars)
	Net income		Net loss		Net profit		Net loss		Income		Loss			
	Number of returns (30)	Amount (Thousand dollars) (31)	Number of returns (32)	Amount (Thousand dollars) (33)	Number of returns (34)	Amount (Thousand dollars) (35)	Number of returns (36)	Amount (Thousand dollars) (37)	Number of returns (38)	Amount (Thousand dollars) (39)	Number of returns (40)	Amount (Thousand dollars) (41)		
Grand total.....	152,225	324,979	14,902	63,982	591,734	5,290,501	180,035	557,029	201,762	384,024	14,358	20,955	688,116	11,217,914
Taxable returns, total.....	125,826	294,024	13,245	44,815	535,265	5,166,081	146,687	368,794	186,228	368,354	13,129	13,715	818,607	9,111,126
\$600 under \$1,000.....	-	-	-	-	(²)	(²)	-	-	-	-	-	-	403	14,354
\$1,000 under \$1,500.....	-	-	-	-	3,488	2,590	-	-	-	-	-	-	1,646	37,468
\$1,500 under \$2,000.....	3,788	1,885	-	-	4,999	5,703	4,400	4,727	12,844	7,199	-	-	2,304	74,138
\$2,000 under \$2,500.....	-	-	-	-	5,886	7,064	-	-	-	-	-	-	5,104	98,974
\$2,500 under \$3,000.....	1,701	1,613	-	-	6,097	11,567	-	-	-	-	1,693	321	2,645	141,047
\$3,000 under \$3,500.....	2,798	3,116	-	-	7,743	12,893	2,880	3,180	3,173	1,670	-	-	6,923	189,229
\$3,500 under \$4,000.....	2,502	845	3,213	2,324	11,310	20,340	4,467	4,925	4,879	3,166	-	-	11,318	250,982
\$4,000 under \$4,500.....	2,101	1,949	-	-	9,684	26,577	2,800	3,105	6,259	5,572	-	-	8,264	263,901
\$4,500 under \$5,000.....	3,721	3,314	-	-	13,794	45,497	2,487	2,616	3,218	4,111	-	-	10,360	293,605
\$5,000 under \$6,000.....	5,582	4,641	-	-	23,913	71,646	6,395	9,870	8,187	10,739	-	-	30,414	659,744
\$6,000 under \$7,000.....	6,602	4,180	-	-	26,661	84,806	6,884	7,511	11,119	7,698	-	-	22,160	717,791
\$7,000 under \$8,000.....	8,389	5,024	-	-	26,467	107,007	7,536	13,977	9,818	14,348	2,286	921	15,446	708,919
\$8,000 under \$9,000.....	4,741	4,570	-	-	24,787	105,040	5,126	8,404	8,790	7,339	-	-	37,354	660,374
\$9,000 under \$10,000.....	8,167	4,758	-	-	29,207	130,470	8,281	8,470	8,246	6,808	-	-	17,851	594,506
\$10,000 under \$11,000.....	5,956	7,668	-	-	23,074	109,064	6,889	8,080	7,230	8,124	1,223	714	25,298	552,883
\$11,000 under \$12,000.....	6,015	5,744	1,006	1,072	21,786	111,032	6,742	10,522	6,527	9,666	-	-	21,051	462,383
\$12,000 under \$13,000.....	4,083	5,729	-	-	18,896	108,442	5,972	8,599	7,455	12,101	-	-	20,043	383,162
\$13,000 under \$14,000.....	4,016	7,031	-	-	16,924	98,628	5,870	7,577	5,523	9,309	1,539	1,408	19,054	316,384
\$14,000 under \$15,000.....	4,017	4,322	2,749	5,425	15,704	109,691	4,348	4,755	5,018	6,912	-	-	20,252	273,302
\$15,000 under \$20,000.....	13,503	28,568	-	-	66,166	540,328	17,084	34,610	19,124	34,506	1,442	1,075	76,823	876,671
\$20,000 under \$25,000.....	9,345	19,359	869	908	44,834	477,914	11,715	28,503	14,030	32,132	1,304	1,753	77,665	473,095
\$25,000 under \$50,000.....	18,626	63,249	3,297	10,520	93,919	1,611,888	24,046	74,336	28,665	79,173	2,218	3,455	224,783	794,038
\$50,000 under \$100,000.....	7,305	48,751	1,393	6,899	31,380	942,857	9,288	54,867	11,802	59,695	1,016	2,029	130,079	221,521
\$100,000 under \$150,000.....	1,544	17,470	334	3,357	4,469	216,331	1,679	18,036	2,253	17,754	(²)	(²)	30,601	30,519
\$150,000 under \$200,000.....	513	11,692	140	5,266	1,357	86,201	661	14,941	914	7,640	84	361	9,598	9,795
\$200,000 under \$500,000.....	633	20,704	191	4,341	1,272	99,146	864	22,463	944	14,165	106	566	179	10,800
\$500,000 under \$1,000,000.....	128	11,316	33	2,446	160	14,193	187	8,941	138	5,092	36	275	33,868	1,605
\$1,000,000 or more.....	50	6,526	20	2,257	68	7,812	86	5,779	72	3,435	3	5	35,143	656
Nontaxable returns, total.....	26,399	30,955	1,657	19,167	56,469	124,420	33,348	188,235	15,534	15,670	1,229	7,240	3130,491	2,106,788
No adjusted gross income.....	3,592	10,949	(²)	(²)	6,967	15,476	12,685	123,747	(²)	(²)	258	5,314	3137,477	201,531
Under \$600.....	2,328	1,212	-	-	4,436	2,078	4,488	5,263	2,966	831	-	-	34,881	171,610
\$600 under \$1,000.....	1,994	831	-	-	4,796	3,191	(²)	(²)	-	-	-	-	675	168,610
\$1,000 under \$1,500.....	(²)	(²)	-	-	6,189	7,799	2,228	2,733	3,318	2,578	-	-	3452	245,972
\$1,500 under \$2,000.....	3,021	1,142	-	-	5,196	7,651	2,187	3,208	-	-	-	-	6,985	253,678
\$2,000 under \$2,500.....	2,294	1,021	-	-	6,313	11,045	1,694	3,162	-	-	-	-	6,656	249,598
\$2,500 under \$3,000.....	(²)	(²)	757	3,335	3,595	8,933	(²)	(²)	1,506	768	971	1,926	3,426	184,755
\$3,000 under \$3,500.....	2,807	1,729	-	-	4,674	8,164	1,787	4,785	1,487	1,121	-	-	3769	177,740
\$3,500 under \$4,000.....	2,694	1,373	-	-	3,021	8,054	1,494	3,238	(²)	(²)	-	-	34,578	133,138
\$4,000 under \$4,500.....	(²)	(²)	-	-	2,194	5,910	693	1,602	-	-	-	-	2,449	85,711
\$4,500 under \$5,000.....	(²)	(²)	-	-	2,194	7,268	300	649	-	-	-	-	5,343	71,279
\$5,000 or more.....	2,095	7,654	-	-	6,894	38,851	2,585	34,195	3,468	8,166	-	-	37,868	163,166
Returns under \$5,000.....	40,915	36,023	2,693	17,174	113,796	219,154	47,797	172,593	42,439	29,222	2,844	6,192	373,656	3,307,320
Returns \$5,000 under \$10,000.....	34,874	24,939	2,020	1,554	136,643	524,070	35,223	50,055	48,600	50,389	2,286	921	117,712	3,483,669
Returns \$10,000 or more.....	76,436	264,017	10,189	45,254	341,295	4,547,277	97,015	334,381	110,723	304,413	9,228	13,842	644,060	4,426,925

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

Table 11.—RETURNS WITH CAPITAL GAIN OR LOSS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credit for--										Income tax after credits (Thousand dollars)	Self-employment tax	
		Number of returns	Amount (Thousand dollars)		Dividends received		Retirement income		Investment credit		Foreign taxes		Other tax credits			Number of returns	Amount (Thousand dollars)
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
Grand total.....	894,962	5,026,993	44,039,178	13,133,712	2,279,390	255,926	423,876	70,198	655,140	117,680	71,976	23,417	35,257	11,555	12,654,726	1,635,972	246,484
Taxable returns, total.....	-	4,882,706	43,911,868	13,106,733	2,214,598	254,233	343,745	59,529	597,920	105,219	71,252	21,775	33,733	10,898	12,654,726	1,284,785	215,338
\$600 under \$1,000.....	-	23,924	3,577	714	8,104	44	-	-	(2)	(2)	-	-	-	-	651	4,503	191
\$1,000 under \$1,500.....	-	54,763	21,505	4,255	24,228	291	(2)	(2)	2,694	111	-	-	-	-	3,847	13,587	658
\$1,500 under \$2,000.....	-	80,884	44,619	8,887	30,568	375	6,025	286	5,203	215	-	-	-	-	8,004	26,486	1,706
\$2,000 under \$2,500.....	-	93,123	76,132	15,128	28,563	654	3,667	306	8,805	535	-	-	-	-	13,627	35,497	2,779
\$2,500 under \$3,000.....	-	117,945	126,015	25,184	39,456	1,024	11,078	1,006	12,808	891	4,345	170	4,552	98	22,262	46,300	4,232
\$3,000 under \$3,500.....	-	143,916	196,193	39,346	45,898	1,255	15,172	1,529	17,307	1,174	-	-	-	-	35,232	53,612	5,761
\$3,500 under \$4,000.....	-	177,156	285,618	57,490	64,494	1,717	23,640	3,162	23,986	2,091	-	-	-	-	50,499	58,131	7,199
\$4,000 under \$4,500.....	-	168,827	317,320	64,113	55,041	1,639	20,425	3,175	21,799	1,969	-	-	-	-	57,274	60,549	8,389
\$4,500 under \$5,000.....	-	178,051	399,644	81,160	58,176	1,495	19,611	3,311	24,648	2,356	-	-	-	-	73,980	64,474	9,975
\$5,000 under \$6,000.....	-	382,224	1,070,963	218,624	132,069	4,635	33,569	6,447	41,987	4,862	3,459	81	(2)	(2)	202,657	110,595	17,656
\$6,000 under \$7,000.....	-	399,533	1,414,681	291,456	129,782	5,089	31,635	5,617	38,814	5,227	-	-	-	-	275,377	98,021	16,758
\$7,000 under \$8,000.....	-	361,432	1,518,923	315,288	132,505	4,796	20,743	3,901	38,300	5,537	-	-	-	-	300,993	89,726	15,764
\$8,000 under \$9,000.....	-	336,740	1,673,508	352,353	117,414	4,558	15,419	2,941	34,097	4,928	3,600	90	3,574	285	339,644	76,540	14,078
\$9,000 under \$10,000.....	-	302,330	1,787,797	381,174	121,598	5,350	16,539	3,270	28,373	5,530	-	-	-	-	366,973	65,129	11,932
\$10,000 under \$11,000.....	-	270,466	1,815,307	388,780	112,729	5,551	14,096	2,729	24,036	4,447	1,974	250	1,108	57	375,728	54,311	10,211
\$11,000 under \$12,000.....	-	224,822	1,702,434	369,328	99,416	5,244	11,330	2,179	20,872	3,599	2,278	186	1,141	99	358,004	45,277	8,904
\$12,000 under \$13,000.....	-	187,367	1,583,466	349,420	87,806	5,072	9,234	1,858	17,016	2,920	2,576	296	1,171	104	339,160	39,509	7,883
\$13,000 under \$14,000.....	-	154,758	1,442,437	323,016	79,742	5,301	9,073	1,851	14,611	2,310	1,639	175	903	55	313,315	31,316	6,217
\$14,000 under \$15,000.....	-	131,062	1,333,214	304,141	70,224	4,978	8,476	1,722	13,883	2,361	1,639	140	769	73	294,856	28,265	5,655
\$15,000 under \$20,000.....	-	413,284	5,135,765	1,229,640	245,226	20,811	23,769	4,664	55,351	12,150	8,099	873	3,948	309	1,190,802	103,371	21,245
\$20,000 under \$25,000.....	-	214,374	3,579,629	936,654	148,284	17,552	13,641	2,534	38,178	8,010	6,206	796	2,643	641	907,105	58,701	12,354
\$25,000 under \$50,000.....	-	349,615	9,281,599	2,942,957	273,016	55,798	24,448	4,719	79,141	18,941	18,529	3,660	6,540	1,320	2,858,411	93,046	19,928
\$50,000 under \$100,000.....	-	97,560	5,180,776	2,214,482	87,065	45,545	8,392	1,630	27,043	9,117	11,163	4,702	3,259	1,830	2,191,601	22,516	4,827
\$100,000 under \$150,000.....	-	14,002	1,330,078	681,976	13,127	16,876	1,635	372	4,238	2,431	2,857	2,259	774	1,142	658,853	3,216	6,627
\$150,000 under \$200,000.....	-	4,605	615,454	339,177	4,376	8,992	618	128	1,498	1,076	1,136	1,759	302	653	326,566	1,028	205
\$200,000 under \$500,000.....	-	4,837	1,052,917	616,013	4,628	16,753	719	149	1,689	1,570	1,411	3,680	311	1,116	592,740	937	178
\$500,000 under \$1,000,000.....	-	769	402,455	238,379	735	5,295	102	24	303	405	228	1,675	40	1,323	229,655	98	18
\$1,000,000 or more.....	-	337	519,842	317,598	328	7,543	62	11	146	437	113	983	25	1,714	306,910	44	8
Nontaxable returns, total.....	894,962	144,287	127,310	26,979	64,792	1,693	80,131	10,669	57,220	12,461	724	1,642	1,524	657	-	361,187	31,174
No adjusted gross income.....	112,223	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,954	1,302
Under \$600.....	118,727	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	104,544	2,287	228	45	(2)	(2)	-	-	-	-	-	-	-	-	-	21,833	1,206
\$1,000 under \$1,500.....	133,574	5,939	1,093	218	3,752	39	3,752	57	2,795	161	-	-	-	-	-	30,510	1,434
\$1,500 under \$2,000.....	118,712	14,014	4,911	993	7,738	114	9,192	575	3,702	304	-	-	-	-	-	49,249	2,522
\$2,000 under \$2,500.....	97,038	21,033	11,421	2,323	10,783	148	14,643	1,617	5,896	557	-	-	-	-	-	49,149	3,062
\$2,500 under \$3,000.....	57,773	19,903	11,469	2,284	6,132	102	11,705	1,427	8,098	755	724	1,642	1,524	657	-	34,173	3,337
\$3,000 under \$3,500.....	49,895	22,546	15,131	2,978	12,270	401	13,957	1,985	6,909	582	-	-	-	-	-	31,595	3,546
\$3,500 under \$4,000.....	33,795	16,096	12,798	2,554	7,212	204	9,099	1,449	6,404	897	-	-	-	-	-	22,957	3,136
\$4,000 under \$4,500.....	18,314	11,543	9,424	1,860	4,053	77	4,846	759	6,597	1,024	-	-	-	-	-	15,346	2,324
\$4,500 under \$5,000.....	15,535	9,942	8,736	1,745	3,559	56	5,446	972	4,102	717	-	-	-	-	-	9,739	1,581
\$5,000 or more.....	34,832	20,984	52,099	11,978	8,700	548	7,491	1,830	12,717	7,464	-	-	-	-	-	21,633	4,117
Returns under \$5,000.....	860,130	1,161,892	1,545,834	311,278	410,620	9,639	172,885	21,622	162,847	14,358	4,838	174	5,365	123	265,376	692,693	67,919
Returns \$5,000 under \$10,000.....	27,814	1,794,898	7,499,701	1,565,693	640,887	24,821	124,923	23,840	192,497	30,577	7,059	171	6,940	680	1,485,644	459,788	79,930
Returns \$10,000 or more.....	7,018	2,070,203	34,993,643	11,256,741	1,227,883	221,466	126,068	24,736	299,796	72,745	60,079	23,072	22,952	10,752	10,903,706	483,491	98,635

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

Table 11.—RETURNS WITH CAPITAL GAIN OR LOSS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax withheld				Payment on 1962 declaration		Tax due at time of filing		Overpayment				Credit on 1963 tax	
	Number of returns	Amount (Thousand dollars)	Returns with excess social security tax		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Refund		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
			Number of returns	Amount of excess (Thousand dollars)					Bonds	Cash				
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	Number of returns (69)	Amount (Thousand dollars) (70)	Number of returns (71)	Amount (Thousand dollars) (72)	Number of returns (73)	Amount (Thousand dollars) (74)
Grand total.....	3,462,153	5,192,891	304,659	21,211	2,130,974	6,276,635	2,983,072	2,688,668	10,581	3,293	1,779,395	613,763	798,305	639,858
Taxable returns, total.....	3,252,589	5,138,292	299,415	20,909	2,006,710	6,190,778	2,684,960	2,663,714	9,655	2,641	1,552,049	530,612	726,452	589,267
\$600 under \$1,000.....	6,765	602			2,973	324	15,373	555			6,372	456	2,280	183
\$1,000 under \$1,500.....	20,016	2,809			12,758	2,057	32,662	2,281			14,491	1,868	7,612	775
\$1,500 under \$2,000.....	27,432	4,848	(2)	(2)	16,336	3,062	54,056	5,830			19,149	2,856	8,239	1,173
\$2,000 under \$2,500.....	33,054	7,757			20,275	4,720	61,877	9,021			22,719	3,746	9,513	1,338
\$2,500 under \$3,000.....	47,493	13,619			30,866	8,167	70,359	13,183			33,228	6,452	15,352	2,023
\$3,000 under \$3,500.....	63,669	21,412	2,087	39	39,337	12,617	86,105	17,782			41,413	7,830	19,270	2,971
\$3,500 under \$4,000.....	88,626	35,230			49,191	16,405	99,877	22,395			59,025	12,248	22,755	3,978
\$4,000 under \$4,500.....	84,742	37,782	9,191	102	43,101	17,506	97,665	26,591	5,831	1,061	55,541	12,077	18,688	3,926
\$4,500 under \$5,000.....	101,199	52,479			53,030	23,159	97,969	26,930			61,880	12,663	21,969	5,943
\$5,000 under \$6,000.....	247,100	150,746	18,289	461	108,603	53,362	190,197	61,423			153,480	35,727	41,947	9,329
\$6,000 under \$7,000.....	285,871	221,483	25,347	680	118,086	66,412	183,334	59,698			177,957	45,117	42,851	10,019
\$7,000 under \$8,000.....	275,142	241,893	27,522	1,160	106,630	70,753	170,033	58,460			153,949	39,536	41,544	14,729
\$8,000 under \$9,000.....	257,355	258,056	24,690	990	104,812	80,166	170,023	64,345			130,053	34,494	34,791	14,321
\$9,000 under \$10,000.....	238,580	280,925	20,650	887	103,080	80,616	149,053	63,894			124,894	34,043	33,329	12,342
\$10,000 under \$11,000.....	213,374	282,854	21,107	1,040	95,278	90,031	130,177	58,880	569	193	108,766	30,849	35,994	14,763
\$11,000 under \$12,000.....	176,986	259,235	18,151	1,083	85,757	89,775	115,656	55,778	802	202	84,926	25,676	28,771	11,984
\$12,000 under \$13,000.....	144,937	234,584	15,503	1,022	77,598	93,305	99,919	53,538	602	176	63,063	20,746	28,138	13,450
\$13,000 under \$14,000.....	119,851	210,744	11,535	764	70,382	90,536	87,197	49,074	469	117	46,950	18,137	23,829	12,555
\$14,000 under \$15,000.....	99,142	185,977	9,172	677	65,198	92,040	75,142	48,465	368	103	34,938	13,892	23,064	11,964
\$15,000 under \$20,000.....	294,334	645,692	31,177	2,733	245,981	456,171	251,257	215,290	569	225	87,301	44,011	83,898	60,829
\$20,000 under \$25,000.....	140,934	399,265	15,608	1,572	153,805	436,465	135,288	167,205	268	351	32,061	30,638	53,032	52,454
\$25,000 under \$50,000.....	210,892	901,537	32,058	4,351	291,203	1,641,106	227,985	554,830	162	146	33,945	60,086	95,312	158,994
\$50,000 under \$100,000.....	60,125	496,858	12,480	2,357	88,909	1,352,187	66,485	428,889	14	47	4,944	23,065	27,647	98,422
\$100,000 under \$150,000.....	8,607	101,385	2,110	533	13,321	445,391	9,810	145,736	-	-	605	6,415	3,802	26,534
\$150,000 under \$200,000.....	2,829	38,425	692	171	4,435	226,614	3,218	77,362	1	20	173	2,792	1,277	12,791
\$200,000 under \$500,000.....	2,848	41,113	697	177	4,687	415,808	3,394	161,318	-	-	192	3,737	1,314	21,561
\$500,000 under \$1,000,000.....	487	7,204	119	31	747	141,573	596	87,243	-	-	26	1,024	157	5,321
\$1,000,000 or more.....	199	3,778	44	12	331	180,450	253	127,718	-	-	8	431	77	4,593
Nontaxable returns, total.....	209,564	54,599	5,244	302	124,264	85,857	298,112	24,954	(2)	(2)	227,346	83,151	71,853	50,591
No adjusted gross income.....	20,912	6,212	(2)	(2)	19,453	17,749	16,899	962	(2)	(2)	25,648	12,734	12,113	10,382
Under \$600.....	21,381	3,814			5,568	1,243	20,132	1,088			20,087	4,056	3,888	882
\$600 under \$1,000.....	16,821	2,161			7,101	2,259	27,589	1,260			18,594	3,136	3,388	1,060
\$1,000 under \$1,500.....	23,231	3,699			10,449	3,210	43,813	2,168			23,110	4,258	5,482	2,235
\$1,500 under \$2,000.....	24,209	2,927			10,349	4,626	43,546	2,629			26,668	4,072	4,589	3,047
\$2,000 under \$2,500.....	22,856	4,196	1,697	67	12,724	4,524	39,115	3,005	(2)	(2)	25,541	6,062	8,011	2,143
\$2,500 under \$3,000.....	18,538	3,515			7,576	3,362	29,270	2,817			18,876	5,064	3,102	1,293
\$3,000 under \$3,500.....	15,808	3,822			12,012	4,148	24,948	2,788			18,157	4,999	6,795	2,213
\$3,500 under \$4,000.....	12,793	3,786			6,995	3,541	19,155	2,506			11,578	3,506	4,708	3,128
\$4,000 under \$4,500.....	9,895	4,410			4,615	2,243	12,244	1,836			9,134	4,479	3,541	1,685
\$4,500 under \$5,000.....	7,262	2,461	2,489	164	6,554	4,821	7,038	1,193			8,634	4,487	3,981	2,407
\$5,000 or more.....	15,858	13,596			20,868	34,131	14,363	2,702			21,319	26,298	12,255	20,116
Returns under \$5,000.....	666,702	217,541	15,519	351	371,263	139,743	899,692	146,820	2,179	970	519,845	117,049	185,276	52,785
Returns \$5,000 under \$10,000.....	1,316,769	1,158,634	118,144	4,253	556,393	364,420	876,381	310,383	4,545	722	757,613	200,442	202,577	66,744
Returns \$10,000 or more.....	1,478,682	3,816,716	170,996	16,607	1,203,318	5,772,472	1,206,999	2,231,465	3,857	1,601	501,937	296,272	410,452	520,329

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

¹Adjusted gross income less deficit.

²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

³Negative "Other sources."

⁴Deficit.

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 12.—FORM 1040A RETURNS—INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (Thousand dollars)	Other income			Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax (Thousand dollars)	
				Number of returns	Amount (Thousand dollars)	Number of returns			Amount (Thousand dollars)	Number of returns		Amount (Thousand dollars)
Grand total.....	18,200,287	52,969,719	52,870,085	1,514,766	59,630	24,597,638	5,287,979	12,912,308	26,048,635	5,338,498		
Taxable returns, total.....	12,912,308	46,942,853	46,860,517	1,303,310	82,333	16,215,874	-	12,912,308	26,048,635	5,338,498		
\$600 under \$1,000.....	977,110	815,392	812,759	62,369	2,633	586,266	-	977,110	148,287	29,669		
\$1,000 under \$1,500.....	1,460,715	1,811,773	1,807,363	78,703	4,410	930,779	-	1,460,715	700,269	140,122		
\$1,500 under \$2,000.....	1,082,348	1,878,247	1,875,557	58,704	2,689	775,451	-	1,082,348	915,579	183,290		
\$2,000 under \$2,500.....	1,139,962	2,563,554	2,560,459	66,329	3,095	1,043,686	-	1,139,962	1,258,982	252,247		
\$2,500 under \$3,000.....	1,116,697	3,075,146	3,070,675	76,328	4,471	1,167,484	-	1,116,697	1,600,692	320,445		
\$3,000 under \$3,500.....	1,135,012	3,690,523	3,684,966	99,888	5,557	1,344,789	-	1,135,012	1,977,371	399,322		
\$3,500 under \$4,000.....	1,021,164	3,824,495	3,817,715	94,643	6,780	1,343,056	-	1,021,164	2,095,175	426,709		
\$4,000 under \$4,500.....	952,856	4,038,382	4,032,290	98,998	6,092	1,403,891	-	952,856	2,231,403	457,584		
\$4,500 under \$5,000.....	875,142	4,155,833	4,148,783	109,188	7,049	1,426,462	-	875,142	2,314,206	475,372		
\$5,000 under \$6,000.....	1,194,906	6,533,610	6,521,314	170,777	12,294	2,133,011	-	1,194,906	3,750,677	771,328		
\$6,000 under \$7,000.....	842,968	5,446,238	5,436,572	147,607	9,667	1,743,404	-	842,968	3,157,352	650,868		
\$7,000 under \$8,000.....	547,459	4,091,386	4,083,239	111,873	8,147	1,104,224	-	547,459	2,579,483	537,241		
\$8,000 under \$9,000.....	345,503	2,928,048	2,922,739	71,779	5,309	744,861	-	345,503	1,891,265	394,283		
\$9,000 under \$10,000.....	216,806	2,049,581	2,045,641	55,339	3,940	445,788	-	216,806	1,398,931	293,962		
\$10,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)		
Nontaxable returns, total.....	5,287,979	6,026,866	6,009,568	210,956	17,297	8,381,764	5,287,979	-	-	-		
Under \$600.....	2,665,026	852,186	845,556	108,403	6,630	1,891,852	2,665,026	-	-	-		
\$600 under \$1,000.....	639,527	470,862	468,786	29,704	2,075	773,669	639,527	-	-	-		
\$1,000 under \$1,500.....	553,399	670,734	667,276	27,224	3,458	1,018,393	553,399	-	-	-		
\$1,500 under \$2,000.....	380,152	670,181	668,562	11,885	1,619	883,557	380,152	-	-	-		
\$2,000 under \$2,500.....	269,275	610,562	609,369	9,405	1,193	772,778	269,275	-	-	-		
\$2,500 under \$3,000.....	248,485	675,249	674,238	8,415	1,011	796,835	248,485	-	-	-		
\$3,000 under \$3,500.....	216,806	698,932	698,443	7,420	489	783,173	216,806	-	-	-		
\$3,500 under \$4,000.....	136,122	509,852	509,611	-	-	555,379	136,122	-	-	-		
\$4,000 under \$4,500.....	72,269	308,861	308,648	-	-	329,663	72,269	-	-	-		
\$4,500 under \$5,000.....	47,024	221,004	220,905	8,415	772	227,794	47,024	-	-	-		
\$5,000 under \$6,000.....	48,509	261,996	261,838	-	-	272,047	48,509	-	-	-		
\$6,000 under \$7,000.....	7,920	50,027	49,965	-	-	50,489	7,920	-	-	-		
\$7,000 under \$8,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-		
\$8,000 under \$9,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-		
\$9,000 under \$10,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-		
\$10,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-		
Returns under \$5,000.....	14,988,791	31,541,768	31,481,961	953,446	59,804	18,064,957	5,228,085	9,760,706	13,241,964	2,684,760		
Returns \$5,000 under \$10,000.....	3,207,536	21,387,306	21,347,679	558,445	33,626	6,524,959	59,894	3,147,642	12,777,708	2,647,682		
Returns \$10,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		

Adjusted gross income classes	Tax withheld				Tax due at time of filing		Overpayment refund			
	Number of returns	Total amount	Returns with excess social security tax		Number of returns	Amount (Thousand dollars)	Bonds		Cash	
			Number of returns	Amount of excess (Thousand dollars)			Number of returns	Amount of refund (Thousand dollars)	Number of returns	Amount of refund (Thousand dollars)
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Grand total.....	17,483,048	6,190,894	246,010	6,864	4,003,972	168,421	44,550	4,319	13,487,984	1,016,501
Taxable returns, total.....	12,746,488	5,905,861	244,525	6,442	4,003,972	168,421	33,165	3,525	8,762,809	732,261
\$600 under \$1,000.....	943,946	93,712	-	-	55,429	1,293	6,930	511	915,237	65,010
\$1,000 under \$1,500.....	1,422,601	201,002	-	-	286,104	6,155	-	-	1,146,892	66,851
\$1,500 under \$2,000.....	1,057,794	227,242	-	-	194,531	6,611	-	-	871,182	50,336
\$2,000 under \$2,500.....	1,123,627	300,132	-	-	225,220	9,078	5,445	457	894,447	56,811
\$2,500 under \$3,000.....	1,096,898	360,590	-	-	289,074	11,240	-	-	810,794	51,308
\$3,000 under \$3,500.....	1,122,142	446,433	-	-	430,641	11,321	-	-	691,006	58,166
\$3,500 under \$4,000.....	1,013,245	466,846	-	-	433,066	13,105	-	-	572,703	53,223
\$4,000 under \$4,500.....	948,401	497,370	(1)	(1)	423,661	14,964	7,920	877	515,285	54,325
\$4,500 under \$5,000.....	872,172	513,271	11,880	52	381,637	14,177	-	-	488,555	51,911
\$5,000 under \$6,000.....	1,189,461	827,078	77,218	1,111	451,431	24,524	7,425	1,159	737,040	79,793
\$6,000 under \$7,000.....	842,473	696,528	72,269	2,034	324,218	18,608	-	-	512,315	63,588
\$7,000 under \$8,000.....	547,459	559,455	37,619	1,553	247,495	17,307	-	-	296,499	39,271
\$8,000 under \$9,000.....	345,503	411,130	28,214	1,313	143,992	11,128	5,445	521	192,551	27,738
\$9,000 under \$10,000.....	216,806	298,735	16,335	448	99,988	8,814	-	-	115,828	13,553
\$10,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Nontaxable returns, total.....	4,736,560	285,033	(1)	(1)	-	-	11,385	794	4,725,175	284,240
Under \$600.....	2,572,958	90,445	-	-	-	-	5,445	248	2,567,513	90,197
\$600 under \$1,000.....	556,864	35,025	-	-	-	-	-	-	555,379	34,958
\$1,000 under \$1,500.....	438,561	32,981	-	-	-	-	-	-	437,076	32,813
\$1,500 under \$2,000.....	313,329	31,456	-	-	-	-	-	-	312,339	31,372
\$2,000 under \$2,500.....	208,886	20,573	-	-	-	-	5,940	546	208,391	20,518
\$2,500 under \$3,000.....	196,511	20,806	-	-	-	-	-	-	196,511	20,806
\$3,000 under \$3,500.....	178,691	19,714	-	-	-	-	-	-	178,196	19,704
\$3,500 under \$4,000.....	115,828	12,216	(1)	(1)	-	-	-	-	114,838	12,055
\$4,000 under \$4,500.....	59,399	7,341	-	-	-	-	-	-	59,399	7,341
\$4,500 under \$5,000.....	42,074	5,787	-	-	-	-	-	-	42,074	5,787
\$5,000 under \$6,000.....	43,064	6,284	-	-	-	-	-	-	43,064	6,284
\$6,000 under \$7,000.....	7,425	1,516	-	-	-	-	-	-	7,425	1,516
\$7,000 under \$8,000.....	(1)	(1)	-	-	-	-	-	-	(1)	(1)
\$8,000 under \$9,000.....	(1)	(1)	-	-	-	-	-	-	(1)	(1)
\$9,000 under \$10,000.....	(1)	(1)	-	-	-	-	-	-	(1)	(1)
\$10,000 or more.....	(1)	(1)	-	-	-	-	-	-	(1)	(1)
Returns under \$5,000.....	14,283,927	3,382,942	13,860	1,000	2,730,363	37,944	31,680	2,639	11,577,817	783,492
Returns \$5,000 under \$10,000.....	3,195,161	2,801,615	232,150	6,464	1,272,124	80,381	12,870	1,680	1,907,692	232,632
Returns \$10,000 or more.....	(1)	(1)	-	-	(1)	(1)	-	-	(1)	(1)

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
 1 Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 NOTE: Detail may not add to total because of rounding.

Table 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 MARITAL STATUS OF TAXPAYER

PART I.—ALL RETURNS

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Joint returns of husbands and wives					Separate returns of husbands and wives				
						Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total.....	62,712,386	1,348,701,466	107,906,946	195,320,479	44,902,840	37,087,448	1,271,431,648	84,412,737	149,778,108	34,521,180	3,674,965	11,903,597	5,667,969	5,420,087	1,250,916
Taxable returns, total.....	50,092,363	330,646,415	85,096,649	194,951,647	44,902,840	31,231,322	259,072,970	69,018,118	149,563,942	34,521,180	2,526,963	10,154,972	3,269,630	5,411,229	1,250,916
\$600 under \$1,000.....	1,436,260	1,199,623	861,756	212,932	42,379	(²)	(²)	(²)	(²)	(²)	90,364	75,212	54,218	13,171	2,642
\$1,000 under \$1,500.....	2,264,571	2,826,311	1,473,196	1,024,692	203,759	71,100	99,963	84,416	5,393	1,074	162,116	204,462	112,799	67,114	13,318
\$1,500 under \$2,000.....	2,025,367	3,531,718	1,547,767	1,523,219	301,728	228,606	403,719	273,428	77,981	15,709	187,326	327,966	152,465	131,727	25,981
\$2,000 under \$2,500.....	2,288,180	5,153,458	2,210,201	2,252,451	445,048	527,548	1,189,202	778,483	249,348	49,597	245,836	525,700	261,595	222,361	44,006
\$2,500 under \$3,000.....	2,486,921	6,857,125	2,751,301	3,144,769	619,001	775,611	2,148,196	1,291,978	537,490	106,162	283,983	780,300	332,243	347,047	68,780
\$3,000 under \$3,500.....	2,713,702	8,832,135	3,400,948	4,174,670	826,100	1,057,117	3,450,460	1,907,532	1,017,335	199,933	257,298	835,943	334,171	391,722	78,566
\$3,500 under \$4,000.....	2,793,987	10,481,858	3,929,183	5,009,269	995,713	1,263,847	4,743,402	2,470,993	1,524,521	296,972	276,296	1,037,885	392,697	510,709	103,067
\$4,000 under \$4,500.....	2,899,090	12,320,320	4,553,437	5,908,440	1,181,829	1,556,523	6,625,367	3,235,747	2,315,709	454,620	247,605	1,047,833	372,893	537,084	108,790
\$4,500 under \$5,000.....	2,931,861	13,929,136	4,997,952	6,814,667	1,369,120	1,742,258	8,284,512	3,806,160	3,136,521	616,168	209,267	991,224	337,153	520,754	106,776
\$5,000 under \$6,000.....	5,945,050	32,683,780	11,144,626	16,419,495	3,311,603	4,176,722	23,029,244	9,410,286	9,860,624	1,948,793	266,681	1,453,554	436,274	800,373	165,277
\$6,000 under \$7,000.....	5,306,507	34,405,366	11,101,012	17,825,989	3,607,868	4,335,709	28,142,920	10,132,637	13,413,029	2,663,915	133,014	854,414	226,097	494,330	104,776
\$7,000 under \$8,000.....	4,303,518	32,165,659	9,329,027	17,662,110	3,599,828	3,761,642	28,123,224	8,811,284	14,707,193	2,950,264	66,222	493,087	107,737	302,541	65,480
\$8,000 under \$9,000.....	3,233,674	27,420,222	7,093,637	15,993,896	3,283,692	2,941,751	24,951,479	6,809,923	14,174,429	2,872,739	29,529	248,156	47,780	156,955	34,919
\$9,000 under \$10,000.....	2,398,655	22,721,630	5,208,126	13,953,385	2,892,363	2,203,555	20,876,753	5,017,025	12,561,621	2,570,070	17,724	166,941	28,015	110,845	25,303
\$10,000 under \$11,000.....	1,795,423	18,797,894	3,906,235	11,971,563	2,498,655	1,686,439	17,658,159	3,795,517	11,114,149	2,295,769	12,431	129,885	19,516	85,583	20,186
\$11,000 under \$12,000.....	1,245,499	14,283,702	2,695,410	9,442,947	1,996,485	1,174,942	13,474,728	2,622,659	8,825,144	1,846,816	6,896	79,089	9,321	55,734	13,695
\$12,000 under \$13,000.....	855,857	10,670,310	1,554,846	7,240,742	1,554,723	804,328	10,027,772	1,792,297	6,747,902	1,431,686	5,237	65,090	7,199	46,614	11,834
\$13,000 under \$14,000.....	593,177	7,989,180	1,274,366	5,539,740	1,206,799	558,005	7,515,436	1,238,102	5,174,113	1,113,859	3,249	43,792	4,160	32,663	8,481
\$14,000 under \$15,000.....	440,499	6,373,766	955,678	4,477,490	991,070	412,001	5,960,839	925,890	4,153,951	905,871	3,548	51,416	4,517	39,190	10,627
\$15,000 under \$20,000.....	1,045,363	17,777,463	2,321,335	12,843,030	2,970,823	966,038	16,419,076	2,235,079	11,785,662	2,672,058	9,732	167,556	12,722	129,076	37,730
\$20,000 under \$25,000.....	404,847	8,995,421	916,231	6,784,182	1,716,653	369,017	8,194,656	876,206	6,152,787	1,512,999	5,511	122,980	7,100	96,259	32,108
\$25,000 under \$50,000.....	536,118	17,879,811	1,244,407	14,070,077	4,308,594	485,900	16,197,084	1,881,841	12,740,299	3,788,862	5,756	195,946	7,432	156,181	64,939
\$50,000 under \$100,000.....	121,250	7,963,599	277,015	6,440,012	2,684,994	108,964	7,145,213	262,826	5,803,181	2,371,345	1,006	67,013	1,139	52,014	26,414
\$100,000 under \$150,000.....	15,712	1,875,601	34,288	1,496,096	748,068	13,687	1,632,567	31,946	1,307,990	641,777	166	20,152	180	15,161	8,569
\$150,000 under \$200,000.....	5,019	859,055	10,689	672,501	361,066	4,253	727,655	9,788	571,974	300,853	53	8,993	67	6,633	3,894
\$200,000 under \$500,000.....	5,110	1,447,070	10,641	1,109,146	631,123	4,273	1,209,737	9,680	931,790	519,931	58	17,641	71	13,461	8,085
\$500,000 under \$1,000,000.....	804	535,056	1,673	419,625	242,861	652	430,512	1,489	341,532	192,884	25	16,684	28	11,918	7,532
\$1,000,000 or more.....	342	670,146	666	524,512	310,895	241	410,576	550	332,187	180,436	34	99,058	41	64,009	49,141
Nontaxable returns, total.....	12,620,023	1,18,055,051	22,810,297	368,832	-	5,856,126	12,358,678	15,394,619	214,166	-	1,148,002	1,748,625	2,398,339	8,858	-
No adjusted gross income.....	421,791	1,159,526	699,977	-	-	264,049	3872,101	552,471	-	-	23,574	348,584	32,583	-	-
Under \$600.....	4,002,049	1,304,371	3,303,934	-	-	452,939	155,988	886,570	-	-	283,655	97,898	279,302	-	-
\$600 under \$1,000.....	1,565,252	1,197,000	2,079,959	678	-	521,848	425,778	1,025,768	-	-	159,582	123,605	247,656	-	-
\$1,000 under \$1,500.....	1,689,176	2,078,686	2,925,628	4,945	-	865,732	1,074,693	1,753,542	(²)	-	196,558	240,064	365,625	844	-
\$1,500 under \$2,000.....	1,287,899	2,257,220	2,661,296	26,264	-	822,914	1,445,039	1,861,246	1,657	-	140,488	248,296	322,688	-	-
\$2,000 under \$2,500.....	1,004,558	2,262,424	2,430,125	48,609	-	719,140	1,619,311	1,850,330	5,322	-	107,484	242,857	291,197	2,317	-
\$2,500 under \$3,000.....	779,249	2,123,110	2,117,570	46,011	-	598,191	1,630,873	1,683,579	11,083	-	82,508	223,377	248,273	-	-
\$3,000 under \$3,500.....	635,490	2,055,531	1,952,406	42,423	-	528,167	1,709,217	1,654,991	21,649	-	60,371	193,582	206,749	1,636	-
\$3,500 under \$4,000.....	445,153	1,664,928	1,504,700	36,410	-	375,637	1,404,680	1,279,214	24,176	-	41,338	154,422	162,662	1,054	-
\$4,000 under \$4,500.....	260,466	1,105,110	955,090	24,062	-	230,168	976,333	851,626	20,511	-	21,334	90,655	88,873	-	-
\$4,500 under \$5,000.....	189,437	894,320	726,548	22,271	-	170,100	803,923	658,111	21,860	-	13,386	62,440	59,963	3,007	-
\$5,000 or more.....	339,503	2,271,877	1,453,064	117,159	-	307,241	1,984,944	1,337,171	107,808	-	17,724	120,013	92,768	-	-
Returns under \$5,000.....	34,120,459	180,914,858	47,082,974	30,316,782	5,984,677	12,772,088	137,319,044	27,906,541	8,970,743	1,740,253	3,090,369	17,482,137	4,655,805	2,748,137	551,926
Returns \$5,000 under \$10,000.....	21,511,938	151,332,258	45,294,293	81,940,827	16,695,354	17,715,566	126,884,416	41,487,702	64,797,579	13,005,781	530,692	3,319,272	938,253	1,866,400	395,755
Returns \$10,000 or more.....	7,079,989	116,454,350	15,529,679	83,062,870	22,222,809	6,599,794	107,228,188	15,018,494	76,009,786	19,775,146	53,904	1,102,188	73,911	805,550	303,235

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

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

PART I.—ALL RETURNS—Continued

Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Grand total.....	1,618,704	18,175,354	2,223,837	4,625,099	1,062,405	321,128	11,148,019	503,952	495,077	107,368	20,010,141	156,042,848	15,098,451	35,002,108	7,960,971
Taxable returns, total.....	1,402,152	7,847,299	1,873,400	4,618,941	1,062,405	205,887	985,985	311,958	492,256	107,368	14,726,039	52,585,189	10,623,543	34,865,279	7,960,971
\$600 under \$1,000.....	6,926	5,787	4,156	995	195	(2)	(2)	(2)	(2)	(2)	1,336,697	1,116,592	802,018	198,464	39,498
\$1,000 under \$1,500.....	14,698	19,234	11,035	4,809	961	9,284	11,763	7,411	2,080	411	2,007,373	2,490,884	1,257,555	945,296	187,995
\$1,500 under \$2,000.....	40,093	71,185	39,573	17,599	3,393	11,198	20,201	12,962	3,859	751	1,558,144	2,708,647	1,069,339	1,292,053	255,894
\$2,000 under \$2,500.....	77,366	176,092	91,871	49,443	9,731	17,909	40,634	22,499	10,109	1,968	1,419,521	3,194,830	1,055,753	1,271,190	339,746
\$2,500 under \$3,000.....	84,547	233,201	108,253	80,034	15,584	20,202	56,347	25,985	18,444	3,669	1,322,578	3,639,081	992,842	2,161,754	424,806
\$3,000 under \$3,500.....	118,077	386,146	154,537	153,850	30,203	19,889	64,680	28,018	21,759	4,312	1,261,321	4,094,906	976,690	2,590,004	513,086
\$3,500 under \$4,000.....	125,259	471,252	170,806	212,516	42,329	20,075	75,555	30,258	5,855	751	1,108,510	4,153,814	864,659	2,731,265	547,490
\$4,000 under \$4,500.....	147,058	625,126	202,181	307,020	61,493	17,895	76,740	27,668	36,117	7,196	930,009	3,945,254	714,944	2,712,510	549,730
\$4,500 under \$5,000.....	141,513	673,246	195,321	362,561	72,934	19,255	91,197	32,408	39,452	7,721	819,568	3,888,957	626,910	2,755,379	565,521
\$5,000 under \$6,000.....	248,378	1,367,016	342,232	785,918	159,003	25,140	138,340	42,845	70,837	14,189	1,228,129	6,695,626	912,989	4,901,743	1,024,341
\$6,000 under \$7,000.....	154,717	996,389	215,164	618,125	126,671	17,575	112,899	31,871	61,602	12,175	665,492	4,298,744	495,243	3,238,903	700,331
\$7,000 under \$8,000.....	76,899	576,230	100,185	388,748	82,311	9,978	74,487	20,507	41,140	8,253	2,898,631	2,898,631	289,314	2,222,488	493,520
\$8,000 under \$9,000.....	49,646	419,941	68,232	280,289	59,681	2,087	17,305	4,006	9,791	1,911	210,661	1,783,341	163,696	1,372,432	314,442
\$9,000 under \$10,000.....	32,073	301,665	43,135	211,788	46,305	6,225	30,190	11,090	27,352	7,721	139,078	1,317,361	108,861	1,031,779	243,013
\$10,000 under \$11,000.....	19,956	208,929	28,255	147,070	32,747	1,573	16,509	2,851	10,695	2,183	75,024	784,412	60,096	614,066	147,770
\$11,000 under \$12,000.....	13,508	154,952	19,729	111,162	25,328	1,305	14,992	2,489	9,649	1,991	48,848	559,941	41,212	441,258	108,655
\$12,000 under \$13,000.....	9,404	117,133	14,049	84,211	19,501	703	8,726	1,325	6,109	1,233	36,185	451,589	30,976	355,906	90,469
\$13,000 under \$14,000.....	6,127	82,355	9,181	57,996	13,534	636	8,533	1,124	6,032	1,301	25,160	339,064	21,799	268,936	69,624
\$14,000 under \$15,000.....	4,742	68,866	6,916	53,148	12,993	368	5,351	643	3,953	852	19,840	287,266	17,712	227,248	60,727
\$15,000 under \$20,000.....	14,444	247,981	22,531	186,798	47,789	936	16,269	1,646	12,487	2,863	54,213	926,581	49,357	729,007	210,383
\$20,000 under \$25,000.....	5,627	126,371	8,625	99,818	28,877	502	10,962	923	8,126	1,953	24,190	540,452	23,377	427,192	140,716
\$25,000 under \$50,000.....	8,500	276,722	13,340	214,628	74,116	1,237	40,383	2,177	32,321	9,755	34,755	1,169,676	35,617	926,648	370,922
\$50,000 under \$100,000.....	2,100	140,099	3,310	110,853	51,086	223	15,464	399	13,209	5,706	8,957	595,810	9,341	460,755	230,443
\$100,000 under \$150,000.....	285	33,929	461	26,706	14,265	23	2,807	41	2,227	1,121	1,551	186,152	1,660	144,012	82,336
\$150,000 under \$200,000.....	89	15,177	139	11,508	6,590	9	1,562	16	1,259	651	615	105,668	679	81,127	49,078
\$200,000 under \$500,000.....	89	24,404	132	17,946	10,698	8	2,433	14	1,871	1,151	682	192,855	744	144,078	91,258
\$500,000 under \$1,000,000.....	24	16,358	41	12,668	8,398	2	1,438	4	1,303	499	101	70,064	111	52,204	33,548
\$1,000,000 or more.....	7	11,451	10	10,727	5,600	2	-	-	-	-	00	140,771	67	117,384	72,629
Nontaxable returns, total.....	216,552	1,328,055	350,437	6,158	-	115,241	1,162,034	191,994	2,821	-	5,284,102	13,457,659	4,474,908	136,829	-
No adjusted gross income.....	9,844	14,693	12,844	-	-	4,916	37,244	7,019	-	-	119,408	216,904	95,060	-	-
Under \$600.....	27,490	9,438	28,631	-	-	13,761	4,432	17,599	-	-	3,224,204	1,036,615	2,091,832	-	-
\$600 under \$1,000.....	29,649	23,906	40,275	-	-	15,779	12,590	23,511	-	-	838,394	611,121	742,749	649	-
\$1,000 under \$1,500.....	51,945	63,220	73,516	-	-	33,794	41,418	50,850	-	-	541,147	659,291	682,095	4,580	-
\$1,500 under \$2,000.....	36,646	64,516	61,738	1,797	-	18,617	32,271	30,020	-	-	269,234	467,098	385,604	22,381	-
\$2,000 under \$2,500.....	25,846	57,492	49,903	-	-	13,063	29,336	26,741	2,603	-	139,025	313,428	211,954	39,182	-
\$2,500 under \$3,000.....	13,796	37,958	32,701	-	-	7,712	20,769	17,977	-	-	77,042	210,133	135,040	32,752	-
\$3,000 under \$3,500.....	11,970	39,095	27,944	-	-	4,153	13,635	9,194	-	-	30,829	100,002	53,528	18,508	-
\$3,500 under \$4,000.....	4,839	17,960	12,380	-	-	-	-	-	-	-	22,145	83,389	46,987	10,536	-
\$4,000 under \$4,500.....	2,499	11,637	4,863	4,361	-	-	-	-	-	-	6,645	28,132	9,386	3,090	-
\$4,500 under \$5,000.....	2,028	17,526	5,642	-	-	3,446	14,827	9,083	218	-	3,652	16,937	3,791	119	-
\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	12,377	148,417	16,882	5,032	-
Returns under \$5,000.....	970,061	12,971,798	1,322,528	1,193,076	236,823	252,495	1,594,672	379,380	165,114	31,909	17,035,446	132,542,207	12,818,720	17,239,712	3,423,766
Returns \$5,000 under \$10,000.....	563,426	3,672,867	774,143	2,285,463	473,971	61,105	402,449	110,860	220,722	44,200	2,641,149	17,053,254	1,983,335	12,770,663	2,775,647
Returns \$10,000 or more.....	85,217	1,530,689	127,166	1,146,560	351,611	7,528	145,898	13,712	109,241	31,259	333,546	6,447,387	296,396	4,991,733	1,761,558

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

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

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Joint returns of husbands and wives					Separate returns of husbands and wives				
						Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total.....	35,839,490	137,107,301	54,200,288	76,131,729	16,020,163	16,350,443	88,704,703	36,904,968	47,321,682	9,885,539	2,806,985	7,428,320	4,439,700	3,069,962	637,533
Taxable returns, total.....	25,741,191	124,126,984	36,328,642	75,949,185	16,020,163	12,094,617	80,150,239	25,387,456	47,220,197	9,885,539	1,761,306	5,848,888	2,225,203	3,066,052	637,533
\$600 under \$1,000.....	1,377,954	1,148,224	826,772	207,499	41,319	(2)	(2)	(2)	(2)	(2)	87,598	72,673	52,558	12,841	2,577
\$1,000 under \$1,500.....	2,042,283	2,547,192	1,336,671	956,500	190,448	69,013	96,931	82,032	5,211	1,039	144,578	182,385	102,096	62,026	12,353
\$1,500 under \$2,000.....	1,638,087	2,846,485	1,240,512	1,322,239	262,597	179,804	315,387	215,102	68,847	13,915	149,534	261,135	123,291	111,793	22,075
\$2,000 under \$2,500.....	1,762,629	3,960,426	1,705,139	1,860,075	368,195	396,282	888,536	601,453	198,396	39,620	203,548	457,312	222,147	189,391	37,493
\$2,500 under \$3,000.....	1,768,650	4,873,963	1,953,776	2,433,579	482,030	512,878	1,420,594	894,135	384,679	76,245	226,508	622,623	273,423	287,037	57,212
\$3,000 under \$3,500.....	1,833,258	5,962,583	2,270,773	3,096,673	615,992	650,040	2,121,632	1,228,157	681,533	134,125	192,023	623,398	257,795	303,403	61,152
\$3,500 under \$4,000.....	1,727,617	6,473,365	2,372,262	3,455,154	692,741	697,106	2,611,347	1,410,635	939,924	183,237	201,995	759,467	296,618	386,976	78,285
\$4,000 under \$4,500.....	1,689,879	7,169,183	2,579,445	3,873,984	782,590	798,616	3,392,360	1,723,070	1,330,539	261,948	183,832	777,471	287,341	412,264	83,831
\$4,500 under \$5,000.....	1,617,034	7,678,367	2,678,275	4,232,735	857,710	846,760	4,022,514	1,942,748	1,677,988	330,131	146,479	694,350	237,808	386,978	79,771
\$5,000 under \$6,000.....	2,807,304	15,399,260	4,896,678	8,969,821	1,826,839	1,756,903	9,670,546	3,946,578	4,757,719	941,600	138,001	749,576	230,959	449,618	93,811
\$6,000 under \$7,000.....	2,185,060	14,144,725	4,238,597	8,500,169	1,739,553	1,632,723	10,582,069	3,741,822	5,782,755	1,148,959	53,758	344,678	93,831	223,966	48,365
\$7,000 under \$8,000.....	1,591,450	11,883,788	3,072,170	7,628,461	1,577,872	1,286,592	9,609,666	2,818,759	5,830,495	1,176,399	183,197	27,240	102,579	22,789	
\$8,000 under \$9,000.....	1,173,562	9,946,015	2,352,561	6,601,294	1,374,790	1,014,020	8,596,161	2,217,511	5,519,495	1,124,947	5,546	46,891	8,912	35,205	7,994
\$9,000 under \$10,000.....	840,810	7,965,151	1,628,545	5,541,769	1,165,994	734,417	6,958,196	1,537,968	4,724,720	972,338	3,034	28,346	4,196	(2)	(2)
\$10,000 under \$11,000.....	576,192	6,026,685	1,100,692	4,350,604	920,719	521,552	5,455,687	1,052,811	3,881,325	806,617	1,606	16,750	2,047	13,900	3,460
\$11,000 under \$12,000.....	364,165	4,173,307	686,958	3,122,697	673,407	331,510	3,799,219	658,290	2,809,414	594,607	1,037	11,942	1,064	10,360	2,706
\$12,000 under \$13,000.....	227,457	2,834,188	421,312	2,185,765	481,343	205,150	2,556,294	401,600	1,949,545	419,759	688	8,431	837	7,249	1,929
\$13,000 under \$14,000.....	140,295	1,888,759	255,998	1,492,738	334,756	126,775	1,706,752	244,413	1,335,566	292,453	535	7,167	442	6,458	1,812
\$14,000 under \$15,000.....	96,638	1,398,134	178,163	1,123,607	256,777	85,952	1,243,446	168,513	988,933	152,527	538	7,776	484	7,023	2,034
\$15,000 under \$20,000.....	185,801	3,135,710	347,481	2,602,901	625,450	164,631	2,775,872	326,976	2,284,266	529,961	940	16,220	1,108	14,643	4,481
\$20,000 under \$25,000.....	51,006	1,127,393	98,621	977,999	261,200	44,671	986,924	92,291	849,860	216,705	469	10,318	662	9,422	3,251
\$25,000 under \$50,000.....	40,273	1,277,406	80,129	1,157,140	370,566	35,472	1,122,534	75,566	1,011,498	309,450	(2)	(2)	(2)	(2)	(2)
\$50,000 under \$100,000.....	3,454	214,913	6,548	204,920	90,525	2,919	180,459	6,040	171,497	73,247	29	1,906	28	1,863	1,021
\$100,000 under \$150,000.....	232	27,402	404	26,767	13,659	169	19,735	345	19,220	9,534	6	726	5	718	468
\$150,000 under \$200,000.....	56	9,595	84	9,454	5,010	38	6,487	70	6,379	3,363	-	-	-	-	-
\$200,000 under \$500,000.....	41	11,874	70	11,761	6,290	28	8,314	59	8,226	4,401	-	-	-	-	-
\$500,000 under \$1,000,000.....	4	2,891	6	2,880	1,791	3	2,088	6	2,078	1,394	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	10,098,299	12,980,317	17,871,646	182,544	-	4,255,826	8,554,464	11,517,512	101,485	-	1,045,679	1,579,432	2,214,497	3,910	-
Under \$600.....	3,966,004	1,292,533	3,256,373	-	-	440,835	152,394	861,720	-	-	280,762	96,790	276,894	-	-
\$600 under \$1,000.....	1,417,564	1,077,206	1,954,686	577	-	504,346	411,088	991,109	-	-	148,457	114,591	240,494	-	-
\$1,000 under \$1,500.....	1,452,707	1,771,382	2,644,553	4,184	-	797,337	984,167	1,644,458	(2)	-	187,018	227,707	354,133	2,318	-
\$1,500 under \$2,000.....	1,003,675	1,766,271	2,281,376	21,420	-	706,189	1,242,171	1,673,889	1,314	-	130,982	232,023	312,169	-	-
\$2,000 under \$2,500.....	700,580	1,581,379	1,915,882	33,905	-	521,553	1,175,745	1,475,558	4,081	-	97,144	220,261	274,969	-	-
\$2,500 under \$3,000.....	526,327	1,426,115	1,606,507	25,684	-	408,009	1,105,359	1,267,953	8,079	-	72,602	196,498	228,182	-	-
\$3,000 under \$3,500.....	418,235	1,349,084	1,463,470	18,556	-	350,069	1,130,912	1,231,849	14,113	-	54,038	173,272	190,723	-	-
\$3,500 under \$4,000.....	267,348	1,002,107	1,056,183	12,465	-	222,747	835,176	877,807	11,122	-	36,092	134,872	147,996	1,592	-
\$4,000 under \$4,500.....	132,903	566,104	589,196	11,145	-	114,736	488,727	508,638	10,633	-	17,274	73,499	77,106	-	-
\$4,500 under \$5,000.....	87,613	412,087	412,983	8,503	-	77,093	362,981	363,870	8,240	-	10,420	48,637	48,573	-	-
\$5,000 or more.....	125,343	736,049	690,437	46,105	-	112,912	665,744	620,661	43,803	-	10,890	61,278	63,258	-	-
Returns under \$5,000.....	25,430,347	54,904,056	34,144,834	21,574,877	4,293,622	8,294,006	22,758,510	18,994,539	5,344,886	1,040,278	2,570,884	5,968,968	4,004,316	2,156,584	434,749
Returns \$5,000 under \$10,000.....	8,722,424	60,060,800	16,875,633	37,277,865	7,685,048	6,536,496	46,068,829	14,879,984	26,649,795	5,364,243	229,985	1,369,966	428,396	834,037	178,411
Returns \$10,000 or more.....	1,686,719	22,142,445	3,179,821	17,278,987	4,041,493	1,519,941	19,877,364	3,030,445	15,327,001	3,481,018	6,116	89,386	6,988	79,341	24,373

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

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

Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Grand total.....	634,745	2,791,967	880,965	1,714,446	368,960	138,263	374,671	226,187	159,885	32,491	15,909,054	37,807,640	11,748,468	23,865,754	5,095,640
Taxable returns, total.....	500,504	2,619,532	656,409	1,710,617	368,960	66,656	285,861	99,722	158,259	32,491	11,318,108	35,222,464	7,959,852	23,794,060	5,095,640
\$600 under \$1,000.....	6,726	5,589	4,036	981	192	(2)	(2)	(2)	(2)	(2)	1,282,444	1,068,947	769,466	193,475	38,525
\$1,000 under \$1,500.....	10,846	14,152	8,724	4,006	802	4,546	5,944	4,508	842	169	1,813,300	2,247,780	1,139,311	884,409	176,080
\$1,500 under \$2,000.....	16,759	29,727	18,446	8,330	1,597	5,939	10,672	7,068	2,546	492	1,286,051	2,229,564	876,605	1,130,723	224,518
\$2,000 under \$2,500.....	30,726	69,994	40,698	22,324	4,386	7,438	16,821	9,934	5,226	1,013	1,124,635	2,527,763	830,907	1,444,738	285,683
\$2,500 under \$3,000.....	30,572	83,988	41,496	34,101	6,588	5,952	16,635	8,221	6,756	1,344	992,740	2,730,123	736,501	1,721,006	340,641
\$3,000 under \$3,500.....	37,676	122,990	50,278	60,396	11,659	4,286	13,894	6,272	6,240	1,248	949,233	3,080,669	728,271	2,045,101	407,808
\$3,500 under \$4,000.....	40,857	153,662	52,512	85,808	17,036	6,819	25,718	10,850	12,324	2,445	780,840	3,922,171	601,647	2,030,122	411,738
\$4,000 under \$4,500.....	44,304	188,971	63,721	106,391	21,404	6,045	26,073	8,765	14,684	2,959	657,082	2,784,308	496,548	2,010,106	412,448
\$4,500 under \$5,000.....	49,245	235,515	64,341	147,492	29,848	4,939	23,352	8,418	12,614	2,557	569,611	2,702,636	424,960	2,007,663	415,043
\$5,000 under \$6,000.....	85,122	468,532	114,695	307,018	62,231	6,845	37,640	11,122	22,758	4,572	820,433	4,472,966	593,324	3,432,708	724,625
\$6,000 under \$7,000.....	57,744	372,945	78,983	256,692	53,325	5,432	34,961	10,193	21,273	4,234	435,403	2,810,072	313,768	2,215,483	484,670
\$7,000 under \$8,000.....	34,492	259,315	42,079	191,320	40,972	3,166	23,912	6,175	15,347	3,087	248,444	1,851,698	177,917	1,488,718	334,625
\$8,000 under \$9,000.....	17,396	147,263	24,433	108,112	23,186	3,066	27,524	5,112	19,661	3,992	135,707	1,148,435	99,972	933,676	217,753
\$9,000 under \$10,000.....	12,591	118,343	16,298	90,217	19,921	-	-	-	-	-	88,595	840,007	66,704	689,343	165,201
\$10,000 under \$11,000.....	8,299	86,796	11,163	67,333	15,271	602	6,296	1,164	4,529	918	44,133	461,156	33,507	383,517	94,453
\$11,000 under \$12,000.....	5,027	57,524	7,062	45,435	10,553	368	4,220	642	3,210	666	26,223	300,402	19,900	254,278	64,875
\$12,000 under \$13,000.....	3,279	40,918	4,497	33,142	7,994	-	-	-	-	-	18,239	227,288	14,258	194,793	51,451
\$13,000 under \$14,000.....	1,439	19,297	2,047	15,812	3,860	-	-	-	-	-	11,412	153,734	8,875	133,448	36,308
\$14,000 under \$15,000.....	1,664	24,148	2,319	20,166	5,121	536	8,238	783	6,920	1,600	8,417	121,786	6,696	106,674	29,912
\$15,000 under \$20,000.....	3,813	64,556	5,759	54,984	14,665	-	-	-	-	-	16,217	275,587	13,337	246,034	75,648
\$20,000 under \$25,000.....	1,104	24,258	1,665	21,489	6,508	-	-	-	-	-	4,728	105,174	3,863	96,583	34,567
\$25,000 under \$50,000.....	734	24,225	1,049	22,442	8,489	62	1,949	101	1,785	555	3,737	120,548	3,102	113,710	48,861
\$50,000 under \$100,000.....	76	5,212	87	5,049	2,517	21	1,203	37	1,144	496	409	26,133	356	25,367	13,244
\$100,000 under \$150,000.....	12	1,426	19	1,395	768	-	-	-	-	-	45	5,515	35	5,434	2,889
\$150,000 under \$200,000.....	1	186	2	182	87	-	-	-	-	-	17	2,922	12	2,893	1,560
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	12	3,277	10	3,256	1,752
\$500,000 under \$1,000,000.....	-	-	-	-	-	1	283	1	279	137	12	803	1	802	397
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
Nontaxable returns, total.....	134,241	172,435	224,556	3,829	-	71,607	88,810	126,465	1,626	-	4,590,946	2,585,176	3,788,616	71,694	-
Under \$600.....	26,693	9,187	27,677	-	-	12,181	4,026	15,644	-	-	3,205,533	1,030,136	2,074,438	-	-
\$600 under \$1,000.....	26,163	20,970	37,231	-	-	17,492	11,544	21,787	-	-	724,106	519,013	664,062	548	-
\$1,000 under \$1,500.....	39,120	46,608	58,326	-	-	25,496	30,657	42,432	-	-	403,736	482,243	545,204	3,909	-
\$1,500 under \$2,000.....	19,616	34,797	39,582	-	-	9,626	16,973	18,934	-	-	137,262	240,307	236,802	18,064	-
\$2,000 under \$2,500.....	11,384	25,337	27,985	-	-	5,258	11,870	13,228	-	-	65,241	148,166	124,142	26,957	-
\$2,500 under \$3,000.....	5,598	15,343	16,053	3,057	-	3,066	8,216	8,963	-	-	37,052	100,699	85,356	16,281	-
\$3,000 under \$3,500.....	3,953	12,607	10,909	-	-	-	-	-	-	-	9,581	30,471	28,030	3,318	-
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	6,828	25,745	24,754	609	-
\$4,000 under \$4,500.....	-	-	-	-	-	-	-	-	-	-	(2)	(2)	(2)	(2)	-
\$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	914	5,364	3,274	(2)	-
Returns under \$5,000.....	401,425	1,073,868	566,105	473,097	93,912	118,064	227,937	190,316	62,979	12,234	14,045,968	24,874,773	10,389,558	13,537,331	2,712,849
Returns \$5,000 under \$10,000.....	207,838	1,368,919	279,151	953,359	199,635	18,609	124,545	33,143	79,039	15,885	1,729,496	11,128,541	1,254,959	8,761,635	1,926,874
Returns \$10,000 or more.....	25,482	349,180	35,709	287,990	75,813	1,590	22,189	2,728	17,867	4,372	133,590	1,804,326	103,951	1,566,788	459,917

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

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

PART III.—RETURNS WITH ITEMIZED DEDUCTIONS

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Joint returns of husbands and wives					Separate returns of husbands and wives				
						Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total.....	26,451,105	212,753,691	53,006,681	119,188,750	28,882,677	20,472,956	183,599,046	46,955,298	102,456,426	24,635,641	844,406	4,523,861	1,195,686	2,350,125	613,383
Taxable returns, total.....	24,351,172	206,519,431	48,768,007	119,002,462	28,882,677	19,136,705	178,922,731	43,630,662	102,343,745	24,635,641	765,657	4,306,084	1,044,427	2,345,177	613,383
\$600 under \$1,000.....	58,306	51,399	34,984	5,433	1,060	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$1,000 under \$1,500.....	222,288	279,119	136,525	68,192	13,311	(2)	(2)	(2)	(2)	(2)	17,538	22,077	10,703	5,088	965
\$1,500 under \$2,000.....	387,280	685,233	307,255	200,980	39,131	48,802	88,332	58,326	9,134	1,794	37,792	66,831	29,174	19,934	3,906
\$2,000 under \$2,500.....	525,551	1,193,032	505,062	392,376	76,853	131,266	300,666	177,030	50,952	9,977	42,288	95,388	39,448	32,970	6,513
\$2,500 under \$3,000.....	718,271	1,983,162	797,525	711,190	136,971	262,733	727,602	397,843	152,811	29,917	57,475	157,677	58,820	60,010	11,568
\$3,000 under \$3,500.....	880,444	2,869,552	1,130,175	1,077,997	210,108	407,077	1,328,828	679,375	335,802	65,808	65,275	212,545	76,076	88,319	17,414
\$3,500 under \$4,000.....	1,066,370	4,008,493	1,556,921	1,554,115	302,972	566,741	2,132,055	1,060,358	584,597	113,735	74,301	278,418	96,379	123,733	24,782
\$4,000 under \$4,500.....	1,209,211	5,151,137	1,973,992	2,034,456	399,239	757,907	3,233,007	1,512,677	985,170	192,672	63,773	270,362	85,552	124,820	24,959
\$4,500 under \$5,000.....	1,314,827	6,250,769	2,319,677	2,581,932	511,410	895,498	4,261,998	1,863,412	1,458,533	286,037	62,788	296,874	99,345	133,776	27,005
\$5,000 under \$6,000.....	3,137,746	17,284,520	6,247,948	7,449,674	1,484,764	2,419,819	13,358,698	5,463,708	5,102,905	1,007,193	128,680	703,978	205,315	350,755	71,466
\$6,000 under \$7,000.....	3,121,447	20,260,641	6,862,415	9,325,820	1,868,315	2,702,986	17,560,851	6,390,815	7,630,274	1,514,956	79,256	509,736	132,266	270,364	56,411
\$7,000 under \$8,000.....	2,712,068	20,281,871	6,256,857	10,033,649	2,021,956	2,475,050	18,513,558	5,992,525	8,876,696	1,773,865	47,466	353,890	80,497	199,962	42,691
\$8,000 under \$9,000.....	2,060,112	17,474,207	4,741,076	9,392,602	1,908,902	1,927,731	16,355,318	4,592,412	8,654,934	1,747,792	23,983	201,265	38,868	121,750	26,925
\$9,000 under \$10,000.....	1,557,845	14,756,479	3,579,581	8,411,616	1,726,369	1,469,138	13,918,557	3,479,057	7,836,901	1,597,732	14,690	138,595	23,819	88,211	19,851
\$10,000 under \$11,000.....	1,219,231	12,771,209	2,805,543	7,620,959	1,577,936	1,164,887	12,202,472	2,742,706	7,232,824	1,489,152	10,825	113,135	17,469	71,683	16,726
\$11,000 under \$12,000.....	881,334	10,110,395	2,008,452	6,320,250	1,323,078	843,432	9,675,509	1,964,369	6,015,730	1,252,209	5,859	67,147	8,257	45,374	10,989
\$12,000 under \$13,000.....	628,400	7,836,122	1,424,534	5,054,977	1,073,380	599,178	7,471,478	1,390,697	4,798,357	1,011,927	4,549	56,659	6,362	39,365	9,905
\$13,000 under \$14,000.....	452,882	6,100,421	1,018,368	4,047,002	872,043	431,230	5,808,684	993,689	3,838,547	821,406	2,714	36,625	3,718	26,205	6,669
\$14,000 under \$15,000.....	343,861	4,975,632	777,515	3,353,883	734,293	326,049	4,717,423	757,327	3,165,018	686,344	3,010	43,640	4,033	32,167	8,593
\$15,000 under \$20,000.....	859,562	14,641,753	1,973,854	10,240,129	2,345,373	801,407	13,643,204	1,908,103	9,501,396	2,142,097	8,792	151,336	11,614	114,433	33,249
\$20,000 under \$25,000.....	353,841	7,868,028	817,610	5,806,183	1,455,453	324,346	7,207,732	783,815	5,302,927	1,296,294	5,042	112,662	6,438	86,837	28,857
\$25,000 under \$50,000.....	495,845	16,602,405	1,164,278	12,912,937	3,938,028	450,428	15,074,550	1,110,275	11,728,801	3,479,412	5,488	187,796	7,121	148,476	61,728
\$50,000 under \$100,000.....	117,796	7,748,686	270,467	6,235,092	2,594,469	106,045	6,964,754	256,786	5,631,684	2,298,098	977	65,107	1,111	50,151	25,393
\$100,000 under \$150,000.....	15,480	1,848,199	33,884	1,469,329	734,409	13,518	1,612,832	31,601	1,288,770	632,243	160	19,426	175	14,443	8,101
\$150,000 under \$200,000.....	4,963	849,460	10,605	663,047	356,056	4,215	721,168	9,718	565,595	297,490	53	8,993	67	6,633	3,894
\$200,000 under \$500,000.....	5,069	1,435,196	10,571	1,097,385	624,833	4,245	1,201,423	9,621	923,564	515,530	58	17,641	71	13,461	8,085
\$500,000 under \$1,000,000.....	800	532,165	1,667	416,745	241,070	649	428,424	1,483	339,454	191,490	25	16,684	28	11,918	7,532
\$1,000,000 or more.....	342	670,146	666	524,512	310,895	241	410,576	550	332,187	180,436	34	99,058	41	64,009	49,141
Nontaxable returns, total.....	2,099,933	6,234,260	4,238,674	186,288	-	1,336,251	4,676,315	3,324,636	112,681	-	78,749	217,777	151,259	4,948	-
Under \$600.....	36,045	11,838	47,561	-	-	12,104	3,594	24,850	-	-	2,893	1,108	2,408	-	-
\$600 under \$1,000.....	147,688	119,794	125,273	(2)	-	17,502	14,690	34,659	-	-	11,125	9,014	7,162	-	-
\$1,000 under \$1,500.....	236,469	307,304	281,075	761	-	68,395	90,526	109,084	-	-	9,540	12,357	11,492	-	-
\$1,500 under \$2,000.....	284,224	490,949	379,920	4,844	-	116,725	202,866	187,357	343	-	9,506	16,273	10,519	-	-
\$2,000 under \$2,500.....	303,978	681,045	514,243	14,704	-	197,587	443,566	374,772	1,241	-	10,340	22,596	16,228	-	-
\$2,500 under \$3,000.....	252,922	696,995	511,063	20,327	-	190,182	525,514	415,626	3,004	-	9,906	26,879	20,091	2,544	-
\$3,000 under \$3,500.....	217,255	706,447	488,936	23,867	-	178,098	578,305	423,142	7,536	-	6,333	20,306	16,026	-	-
\$3,500 under \$4,000.....	177,805	662,821	448,517	23,945	-	152,898	569,504	401,407	13,054	-	5,246	19,550	14,666	-	-
\$4,000 under \$4,500.....	127,563	539,006	365,894	12,917	-	115,432	487,606	342,988	9,878	-	4,060	17,156	11,767	-	-
\$4,500 under \$5,000.....	101,824	482,233	313,565	13,768	-	93,007	440,942	294,241	13,620	-	(2)	(2)	(2)	(2)	-
\$5,000 or more.....	214,160	1,535,828	762,627	71,054	-	194,329	1,319,200	716,510	64,005	-	6,834	58,735	29,510	(2)	-
Returns under \$5,000.....	8,268,321	27,170,328	12,238,163	8,741,905	1,691,055	4,214,033	15,432,635	8,359,531	3,625,857	699,975	495,911	1,561,753	618,906	591,553	117,177
Returns \$5,000 under \$10,000.....	12,789,514	91,271,458	28,418,660	44,662,962	9,010,306	11,179,070	80,815,587	26,607,718	38,147,784	7,641,538	300,707	1,949,306	509,857	1,032,363	217,344
Returns \$10,000 or more.....	5,393,270	94,311,905	12,349,858	65,783,883	18,181,316	5,079,853	87,350,824	11,988,049	60,682,785	16,294,128	47,788	1,012,802	66,923	726,209	278,862

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

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

PART III.—RETURNS WITH ITEMIZED DEDUCTIONS—Continued

Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Grand total.....	974,115	5,398,080	1,330,028	2,910,653	693,445	177,949	780,592	270,746	335,192	74,877	3,981,679	18,452,112	3,254,923	11,136,354	2,865,331
Taxable returns, total.....	901,648	5,227,767	1,216,991	2,908,324	693,445	139,231	700,124	212,236	333,997	74,877	3,407,931	17,362,725	2,663,691	11,071,219	2,865,331
\$600 under \$1,000.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	54,253	47,645	32,552	4,989	973
\$1,000 under \$1,500.....	3,852	5,082	2,311	803	159	4,738	5,824	2,903	1,232	242	194,073	243,104	118,224	60,887	11,910
\$1,500 under \$2,000.....	23,334	41,458	21,127	9,269	1,796	5,259	9,529	5,894	1,313	259	272,093	479,083	192,734	161,330	31,376
\$2,000 under \$2,500.....	46,640	106,098	51,173	27,119	5,345	10,471	23,813	12,565	4,883	955	294,886	667,067	224,846	276,452	54,063
\$2,500 under \$3,000.....	53,975	149,213	66,757	45,933	8,996	14,250	39,712	17,764	11,688	2,325	329,838	908,958	256,341	440,748	84,165
\$3,000 under \$3,500.....	30,401	263,156	104,259	93,454	18,544	15,603	50,786	21,746	15,519	3,064	312,088	1,014,237	248,419	544,903	105,278
\$3,500 under \$4,000.....	84,402	317,590	118,294	126,708	25,293	13,256	49,787	19,178	17,934	3,410	327,670	1,230,643	263,012	701,143	135,752
\$4,000 under \$4,500.....	102,754	436,155	138,460	200,629	40,089	11,850	50,667	18,903	21,433	4,237	272,927	1,160,946	218,400	702,404	137,282
\$4,500 under \$5,000.....	92,268	437,731	130,980	215,069	43,086	14,316	67,845	23,990	26,838	5,164	249,957	1,186,321	201,950	747,716	150,118
\$5,000 under \$6,000.....	163,256	898,484	227,537	478,900	96,772	18,295	100,700	31,723	48,079	9,617	407,696	2,222,660	319,665	1,469,035	299,716
\$6,000 under \$7,000.....	96,973	623,444	136,181	361,433	73,346	12,143	77,938	21,678	40,329	7,941	230,089	1,488,672	181,475	1,023,420	215,661
\$7,000 under \$8,000.....	42,407	316,915	58,106	197,428	41,339	6,817	50,575	14,332	25,793	5,166	140,333	1,046,933	111,397	733,770	158,895
\$8,000 under \$9,000.....	22,250	272,678	43,799	172,177	36,495	(²)	(²)	(²)	(²)	(²)	74,954	634,906	63,724	438,756	96,689
\$9,000 under \$10,000.....	19,482	183,322	26,837	121,571	26,384	4,052	38,651	7,711	22,497	4,590	50,483	477,354	42,157	342,436	77,812
\$10,000 under \$11,000.....	11,657	122,133	17,092	79,737	17,476	971	10,213	1,687	6,166	1,265	30,891	323,256	26,589	230,549	53,317
\$11,000 under \$12,000.....	8,481	97,428	12,667	65,727	14,775	937	10,772	1,847	6,439	1,325	22,625	259,539	21,312	186,980	43,780
\$12,000 under \$13,000.....	6,125	76,215	9,552	51,069	11,527	602	7,469	1,205	5,073	1,003	17,946	224,301	16,718	161,113	39,018
\$13,000 under \$14,000.....	4,688	63,058	7,134	42,184	9,674	502	6,724	903	4,578	978	13,748	185,330	12,924	135,488	33,216
\$14,000 under \$15,000.....	3,078	44,716	4,597	32,982	7,872	(²)	(²)	(²)	(²)	(²)	11,423	165,480	11,016	120,574	30,815
\$15,000 under \$20,000.....	10,631	183,425	16,772	131,814	33,124	736	12,794	1,345	9,513	2,168	37,996	650,994	36,020	482,973	134,735
\$20,000 under \$25,000.....	4,523	102,113	6,960	78,329	22,369	468	10,243	883	7,481	1,784	19,462	435,278	19,514	330,609	106,149
\$25,000 under \$50,000.....	7,766	252,497	12,291	192,186	65,627	1,145	38,434	2,076	30,536	9,200	31,018	1,049,128	32,515	812,938	322,061
\$50,000 under \$100,000.....	2,024	134,887	3,223	105,804	48,569	(²)	(²)	(²)	(²)	(²)	8,548	569,677	8,985	435,388	217,199
\$100,000 under \$150,000.....	273	32,497	442	25,311	13,497	23	2,807	41	2,227	1,121	1,506	180,637	1,625	138,578	79,447
\$150,000 under \$200,000.....	88	14,991	137	11,326	6,503	9	1,562	16	1,259	651	598	102,746	667	78,234	47,518
\$200,000 under \$500,000.....	89	24,404	132	17,946	10,698	7	2,150	13	1,592	1,014	670	189,578	734	140,822	89,506
\$500,000 under \$1,000,000.....	24	10,550	11	10,000	5,550	2	1,550	1	1,550	477	100	97,001	100	21,400	23,121
\$1,000,000 or more.....	7	11,521	10	10,734	5,689	-	-	-	-	-	60	148,991	65	117,582	75,629
Nontaxable returns, total.....	72,467	170,313	113,037	2,329	-	38,718	80,468	58,510	1,195	-	573,748	1,089,387	591,232	65,135	-
Under \$600.....	4,283	3,187	3,998	-	-	(²)	(²)	(²)	-	-	18,671	6,479	17,394	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	114,288	92,108	78,684	101	-
\$1,000 under \$1,500.....	12,825	16,612	15,190	-	-	8,298	10,761	8,418	-	-	137,411	177,048	136,891	671	-
\$1,500 under \$2,000.....	17,030	29,719	22,156	-	-	8,991	15,298	11,086	-	-	131,972	226,791	148,802	4,317	-
\$2,000 under \$2,500.....	14,462	32,155	21,918	(²)	-	7,805	17,466	13,513	(²)	(²)	73,784	165,262	87,812	12,225	-
\$2,500 under \$3,000.....	8,198	22,615	16,648	-	-	4,646	12,553	9,014	(²)	(²)	39,990	109,434	49,684	16,471	-
\$3,000 under \$3,500.....	8,017	26,488	17,035	-	-	3,559	11,817	7,235	-	-	21,248	69,531	25,498	15,190	-
\$3,500 under \$4,000.....	3,752	13,929	8,710	-	-	-	-	-	-	-	15,317	57,644	22,233	9,927	-
\$4,000 under \$4,500.....	-	-	-	-	-	-	-	-	-	-	5,952	25,100	6,835	2,788	-
\$4,500 under \$5,000.....	3,900	25,608	7,382	(²)	-	2,552	11,121	5,565	(²)	(²)	(²)	(²)	(²)	(²)	-
\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	11,463	143,053	13,608	3,326	-
Returns under \$5,000.....	558,792	1,912,623	743,579	719,979	143,311	129,515	378,979	182,045	102,135	19,675	2,870,070	7,884,338	2,334,102	3,702,381	710,917
Returns \$5,000 under \$10,000.....	355,588	2,303,948	494,992	1,332,104	274,336	42,496	277,904	77,717	141,683	28,315	911,653	5,924,713	728,376	4,009,028	848,773
Returns \$10,000 or more.....	59,735	1,181,509	91,457	858,570	275,798	5,938	123,709	10,984	91,374	26,887	199,956	4,643,061	192,445	3,424,945	1,305,641

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
¹Adjusted gross income less deficit.
²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
³Deficit.
 NOTE: Detail may not add to total because of rounding.

Table 14.—RETURNS WITH ITEMIZED DEDUCTIONS—ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with itemized deductions	Adjusted gross income (Thousand dollars)	Itemized deductions									Exemptions (Thousand dollars)	Number of returns with no taxable income	
			Total (Thousand dollars)	Contributions		Interest paid		Taxes		Medical and dental expense				Other deductions (Thousand dollars)
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Grand total.....	26,451,105	212,753,691	41,660,909	25,144,355	7,516,088	20,593,687	10,274,461	26,046,964	13,044,911	16,090,093	6,078,699	4,746,750	53,006,681	1,867,062
Taxable returns, total.....	24,351,172	206,519,431	38,748,964	23,398,328	7,095,434	19,498,765	9,707,170	24,123,337	12,417,028	14,591,857	5,144,041	4,385,291	48,768,007	-
\$600 under \$1,000.....	58,306	51,399	10,982	46,609	3,295	9,585	462	51,661	3,190	25,062	2,668	1,367	34,984	-
\$1,000 under \$1,500.....	222,288	279,119	74,402	193,193	16,958	66,606	5,192	208,557	19,945	132,968	22,046	10,261	136,525	-
\$1,500 under \$2,000.....	387,280	685,233	176,998	335,182	35,766	156,888	18,453	362,178	46,658	247,491	50,520	25,601	307,255	-
\$2,000 under \$2,500.....	525,551	1,193,032	295,594	474,372	57,101	262,660	32,541	507,560	79,313	377,025	87,256	39,383	505,062	-
\$2,500 under \$3,000.....	718,271	1,983,162	474,447	664,349	91,431	401,148	64,612	697,128	129,166	491,031	127,762	61,476	797,525	-
\$3,000 under \$3,500.....	880,444	2,869,552	661,380	809,054	119,801	537,608	107,393	858,499	186,730	623,911	170,682	76,774	1,130,175	-
\$3,500 under \$4,000.....	1,066,370	4,008,493	897,457	990,429	161,602	712,077	158,144	1,051,256	252,192	731,963	209,893	115,626	209,893	-
\$4,000 under \$4,500.....	1,209,211	5,151,137	1,142,689	1,140,116	199,328	866,867	225,651	1,197,700	322,167	836,548	263,236	132,307	1,973,992	-
\$4,500 under \$5,000.....	1,314,827	6,250,769	1,349,160	1,255,542	236,599	981,373	262,660	1,302,854	379,658	905,975	287,491	164,558	2,319,677	-
\$5,000 under \$6,000.....	3,137,746	17,284,520	3,586,898	2,996,910	576,286	2,556,998	881,454	3,110,685	1,061,498	2,110,133	663,751	403,909	6,247,948	-
\$6,000 under \$7,000.....	3,121,447	20,260,641	4,072,406	3,011,542	651,920	2,704,135	1,129,767	3,105,829	1,256,895	1,978,131	601,794	432,030	6,862,415	-
\$7,000 under \$8,000.....	2,712,068	20,281,871	3,991,365	2,636,340	638,288	2,404,935	1,155,212	2,701,275	1,249,976	1,637,321	525,329	422,560	6,256,857	-
\$8,000 under \$9,000.....	2,060,112	17,474,207	3,340,529	2,009,347	530,226	1,850,637	981,593	2,052,350	1,071,121	1,192,376	405,925	351,664	4,741,076	-
\$9,000 under \$10,000.....	1,557,845	14,756,479	2,765,282	1,530,823	452,434	1,401,429	813,593	1,553,473	897,028	861,254	296,419	305,808	3,579,581	-
\$10,000 under \$11,000.....	1,219,231	12,771,209	2,344,707	1,200,852	386,296	1,104,162	691,106	1,216,420	772,803	627,886	245,121	249,381	2,805,543	-
\$11,000 under \$12,000.....	881,334	10,110,395	1,781,693	868,088	298,118	790,437	517,814	879,059	599,398	433,971	180,491	185,872	2,008,452	-
\$12,000 under \$13,000.....	628,400	7,836,122	1,356,611	620,163	235,741	557,385	384,999	626,794	463,548	297,600	131,578	140,745	1,424,534	-
\$13,000 under \$14,000.....	452,882	6,100,421	1,035,051	447,220	185,587	393,797	280,635	451,271	359,317	210,386	101,383	108,129	1,018,368	-
\$14,000 under \$15,000.....	343,861	4,975,632	848,234	340,068	154,665	295,477	222,197	342,991	292,842	156,979	83,381	83,381	1,129,515	-
\$15,000 under \$20,000.....	859,562	14,641,753	2,427,770	848,249	458,480	710,801	598,495	856,555	856,082	374,968	243,689	271,024	1,973,854	-
\$20,000 under \$25,000.....	353,841	7,868,028	1,244,235	348,424	250,031	271,283	275,360	351,401	449,662	133,148	120,894	148,288	817,610	-
\$25,000 under \$50,000.....	495,845	16,602,405	2,525,190	488,834	556,367	362,896	498,706	493,945	938,524	158,996	207,890	323,703	1,164,278	-
\$50,000 under \$100,000.....	117,796	7,748,686	1,243,127	116,297	330,826	81,052	217,396	117,357	437,382	36,557	75,780	181,743	270,467	-
\$100,000 under \$150,000.....	15,480	1,848,199	344,986	15,273	111,760	10,627	59,754	15,408	104,948	5,698	15,348	15,348	33,884	-
\$150,000 under \$200,000.....	4,963	849,460	175,808	4,917	65,936	3,454	27,980	4,947	48,979	1,969	5,945	26,968	10,605	-
\$200,000 under \$500,000.....	5,069	1,435,196	327,240	5,008	143,161	3,591	49,047	5,053	82,679	2,074	6,600	45,753	10,571	-
\$500,000 under \$1,000,000.....	800	532,165	113,753	788	56,446	601	18,263	798	24,257	295	1,180	13,607	1,667	-
\$1,000,000 or more.....	342	670,146	144,970	339	90,985	252	10,497	340	31,070	141	600	11,818	666	-
Nontaxable returns, total.....	2,099,933	6,234,260	2,911,945	1,746,027	420,654	1,094,922	567,291	1,923,627	627,883	1,498,236	934,658	361,459	4,238,674	1,867,062
Under \$600.....	36,045	11,838	27,472	22,531	2,674	16,037	6,244	28,764	7,358	14,954	7,404	3,792	47,561	36,045
\$600 under \$1,000.....	147,688	119,794	80,900	106,981	10,019	46,342	10,204	123,331	19,642	80,747	34,638	6,397	125,273	146,494
\$1,000 under \$1,500.....	236,469	307,304	156,577	181,094	23,211	76,168	18,770	202,598	39,324	158,586	62,603	12,669	281,075	231,430
\$1,500 under \$2,000.....	284,224	490,949	240,897	228,403	33,367	101,416	30,863	253,184	61,560	211,394	96,542	18,565	379,920	258,822
\$2,000 under \$2,500.....	303,978	681,045	300,674	248,686	40,455	129,661	41,475	280,032	75,595	224,094	121,797	21,352	514,243	270,016
\$2,500 under \$3,000.....	252,922	696,995	285,169	213,091	41,638	126,681	44,670	234,010	69,568	191,287	106,546	22,747	511,063	219,179
\$3,000 under \$3,500.....	217,255	706,447	288,827	191,623	42,230	132,341	62,081	206,543	65,647	162,246	92,847	26,022	488,936	182,952
\$3,500 under \$4,000.....	177,805	662,821	266,067	160,061	37,179	117,931	56,483	168,928	58,360	134,116	87,927	26,118	448,517	147,840
\$4,000 under \$4,500.....	127,563	539,006	211,772	108,640	26,180	98,126	51,681	124,044	47,408	90,626	65,497	21,006	365,894	110,488
\$4,500 under \$5,000.....	101,824	482,233	194,732	88,546	22,834	78,345	49,995	96,578	39,557	73,270	56,207	26,139	313,565	84,737
\$5,000 or more.....	214,160	1,555,828	858,858	196,371	140,867	171,874	194,825	205,615	143,864	156,916	202,650	176,652	762,627	179,059
Returns under \$5,000.....	8,268,321	27,170,328	7,136,196	7,458,502	1,201,668	4,917,860	1,265,768	7,955,398	1,903,038	5,713,294	1,953,562	812,160	12,238,163	1,688,003
Returns \$5,000 under \$10,000.....	12,789,514	91,271,458	18,283,903	12,369,100	2,906,017	11,080,608	5,082,351	12,716,548	5,631,392	7,926,762	2,652,087	2,012,056	28,418,660	168,079
Returns \$10,000 or more.....	5,393,270	94,311,905	16,240,810	5,316,753	3,408,403	4,595,219	3,926,342	5,375,018	5,510,481	2,450,037	1,473,050	1,922,534	12,349,858	10,980

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

Table 14.—RETURNS WITH ITEMIZED DEDUCTIONS—ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Taxable income		Income tax before credits (Thousand dollars)	Tax credit for—									Income tax after credits (Thousand dollars)	Self-employment tax	
	Number of returns	Amount (Thousand dollars)		Dividends received		Retirement income		Investment credit		Foreign tax paid		Other tax credits (Thousand dollars)		Number of returns	Amount (Thousand dollars)
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Grand total.....	24,584,044	119,188,750	29,453,707	2,859,861	291,147	723,558	115,736	775,208	118,989	89,611	31,758	14,134	28,882,677	3,000,695	463,277
Taxable returns, total.....	24,351,172	119,002,462	29,414,579	2,768,743	288,587	557,937	94,330	719,862	107,465	87,169	28,845	12,678	28,882,677	2,546,258	413,497
\$600 under \$1,000.....	58,306	5,433	1,066	(1)	(1)	-	-	-	-	-	-	-	1,060	5,496	199
\$1,000 under \$1,500.....	222,288	68,192	13,594	16,296	99	(1)	(1)	1,994	65	-	-	-	13,311	24,014	1,268
\$1,500 under \$2,000.....	387,280	200,980	39,872	31,080	355	6,411	298	3,202	82	-	-	-	39,131	47,479	3,308
\$2,000 under \$2,500.....	525,551	392,376	78,255	32,988	469	11,865	682	5,937	251	-	-	-	76,853	65,860	5,599
\$2,500 under \$3,000.....	718,271	711,190	141,763	50,291	1,136	31,420	3,090	10,106	505	5,565	461	402	136,971	94,024	9,274
\$3,000 under \$3,500.....	880,444	1,077,997	1,273	62,381	1,273	32,854	3,275	13,201	732	-	-	-	210,108	124,520	14,543
\$3,500 under \$4,000.....	1,066,370	1,554,115	312,595	86,635	2,277	44,104	5,981	20,580	1,217	-	-	-	302,972	133,793	17,232
\$4,000 under \$4,500.....	1,209,211	2,034,456	410,034	79,642	2,314	40,373	6,853	21,084	1,391	-	-	-	399,239	148,050	20,986
\$4,500 under \$5,000.....	1,314,827	2,581,932	521,749	77,236	2,190	37,664	5,874	27,422	2,124	-	-	-	511,410	164,530	25,199
\$5,000 under \$6,000.....	3,137,746	7,449,674	1,506,588	169,139	5,054	64,971	11,969	49,330	3,867	5,732	1,056	-	1,484,764	295,562	47,441
\$6,000 under \$7,000.....	3,121,447	9,325,820	1,888,418	165,746	6,054	52,804	9,075	48,437	4,680	-	-	-	1,868,315	246,292	39,558
\$7,000 under \$8,000.....	2,712,068	10,033,649	2,040,653	162,656	5,336	39,708	7,916	48,129	5,231	6,666	477	697	2,021,956	202,135	33,811
\$8,000 under \$9,000.....	2,060,112	3,392,602	1,324,500	163,500	5,255	27,363	5,994	42,326	4,297	-	-	-	1,908,902	155,953	27,218
\$9,000 under \$10,000.....	1,557,845	8,411,616	1,741,524	142,789	5,229	20,270	4,645	33,813	4,895	-	-	-	1,726,369	118,715	21,160
\$10,000 under \$11,000.....	1,219,231	7,620,959	1,591,133	133,533	5,392	16,295	3,225	30,983	4,093	2,346	392	115	1,577,936	93,878	17,540
\$11,000 under \$12,000.....	881,334	6,320,250	1,235,324	122,645	5,680	13,439	2,536	27,020	3,452	3,148	463	115	1,323,078	75,343	14,589
\$12,000 under \$13,000.....	628,400	5,054,977	1,084,729	112,920	5,457	10,610	2,036	23,677	3,239	3,015	508	109	1,073,380	63,129	12,376
\$13,000 under \$14,000.....	452,882	4,047,002	883,440	101,906	6,026	10,208	2,044	21,374	2,736	2,275	444	147	872,043	50,641	10,091
\$14,000 under \$15,000.....	343,861	3,353,883	744,940	92,485	5,566	9,909	2,003	19,604	2,606	2,178	365	107	734,293	45,225	9,082
\$15,000 under \$20,000.....	859,562	10,240,129	2,390,538	317,138	24,681	28,092	5,426	74,852	13,060	10,226	1,555	443	2,345,373	152,819	31,805
\$20,000 under \$25,000.....	353,841	5,806,183	1,490,643	187,213	20,845	16,530	3,095	52,062	9,275	7,541	1,281	694	1,455,453	83,557	17,810
\$25,000 under \$50,000.....	495,845	12,912,937	4,039,069	333,145	65,767	28,891	5,613	105,001	23,012	20,715	5,131	1,518	3,938,028	122,976	26,548
\$50,000 under \$100,000.....	117,796	6,235,092	2,666,749	100,252	52,159	9,658	1,914	31,374	10,491	11,826	5,773	1,943	2,594,469	26,505	5,730
\$100,000 under \$150,000.....	15,480	1,469,329	759,580	14,325	18,673	1,804	405	4,578	2,554	2,976	2,515	1,024	734,409	3,538	698
\$150,000 under \$200,000.....	4,963	663,047	369,829	4,681	9,886	668	137	1,571	1,121	1,175	1,959	671	356,056	1,095	218
\$200,000 under \$500,000.....	5,069	1,097,385	649,671	4,832	17,971	764	167	1,744	1,641	1,436	3,797	1,262	624,833	983	188
\$500,000 under \$1,000,000.....	800	416,745	250,779	766	5,878	113	27	313	408	235	1,679	1,716	241,070	100	18
\$1,000,000 or more.....	342	524,512	321,627	331	7,579	63	12	148	440	114	989	1,715	310,895	46	8
Nontaxable returns, total.....	232,872	186,288	39,128	91,118	2,560	165,621	21,406	55,346	11,524	2,442	2,913	1,456	-	454,437	49,780
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	3,725	229
\$600 under \$1,000.....	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-	-	20,304	914
\$1,000 under \$1,500.....	5,039	761	149	(1)	(1)	3,159	95	4,095	170	-	-	-	-	44,019	2,357
\$1,500 under \$2,000.....	25,402	4,844	960	12,277	146	19,908	679	4,095	396	-	-	-	-	54,851	3,790
\$2,000 under \$2,500.....	33,962	14,704	2,923	15,229	231	28,087	2,297	5,182	396	-	-	-	-	62,400	5,103
\$2,500 under \$3,000.....	33,743	20,327	4,033	11,950	253	28,654	3,396	4,596	384	2,442	2,913	1,456	-	54,593	5,436
\$3,000 under \$3,500.....	34,303	23,867	4,761	15,036	410	25,921	3,805	6,602	532	-	-	-	-	55,134	6,439
\$3,500 under \$4,000.....	29,965	23,965	4,777	11,357	487	22,548	3,613	6,423	617	-	-	-	-	49,007	6,604
\$4,000 under \$4,500.....	17,075	12,917	2,573	4,546	94	10,385	1,596	6,790	883	-	-	-	-	35,884	5,653
\$4,500 under \$5,000.....	17,087	13,768	2,747	5,732	247	10,678	-1,657	5,203	790	-	-	-	-	24,654	4,234
\$5,000 or more.....	35,102	71,054	16,185	12,918	653	16,281	4,268	16,455	7,752	-	-	-	-	49,866	9,021
Returns under \$5,000.....	6,580,318	8,741,905	1,757,438	516,941	12,026	355,117	43,229	142,417	10,139	6,158	521	1,072	1,691,055	1,212,337	138,367
Returns \$5,000 under \$10,000.....	12,621,435	44,662,962	9,111,953	815,494	27,421	220,725	43,667	236,470	27,520	13,877	2,091	1,014	9,010,306	1,065,839	177,714
Returns \$10,000 or more.....	5,382,291	65,783,883	18,584,316	1,527,426	251,700	147,716	28,840	396,321	81,330	69,576	29,146	12,048	18,181,316	722,519	147,196

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
 1 Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 NOTE: Detail may not add to total because of rounding.

Table 15.—RETURNS WITH ITEMIZED DEDUCTIONS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Business, farm, or profession				Sales of capital assets			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net gain		Net loss	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	26,451,105	88,344,473	212,753,691	23,268,129	166,106,568	3,068,290	16,409,610	712,141	1,129,831	2,511,536	5,149,194	1,173,178	775,106
Taxable returns, total.....	24,351,172	81,280,009	206,519,431	22,080,633	162,753,334	2,628,630	15,494,363	591,939	880,557	2,227,310	4,888,129	1,080,442	711,396
\$600 under \$1,000.....	58,306	58,306	51,399	47,265	39,134	5,996	3,842	(1)	(1)	2,693	792	(1)	(1)
\$1,000 under \$1,500.....	222,288	227,542	174,643	206,723	174,643	23,820	24,048	3,602	2,373	12,213	3,327	5,832	3,567
\$1,500 under \$2,000.....	387,280	512,091	685,233	311,298	510,547	44,691	59,921	7,175	4,591	24,673	7,662	8,386	5,559
\$2,000 under \$2,500.....	525,551	841,770	1,193,032	433,052	921,789	66,046	104,644	12,908	9,810	27,463	11,790	8,797	5,749
\$2,500 under \$3,000.....	718,271	1,329,209	1,983,162	605,444	1,567,764	90,803	169,419	20,472	18,862	43,249	23,544	15,367	10,399
\$3,000 under \$3,500.....	880,444	1,883,625	2,869,552	751,352	2,310,311	121,222	265,670	24,385	23,674	58,213	31,197	16,190	11,997
\$3,500 under \$4,000.....	1,066,370	2,594,868	4,008,493	929,985	3,290,415	125,428	298,211	32,346	29,211	72,015	44,438	29,512	18,215
\$4,000 under \$4,500.....	1,209,211	3,289,986	5,151,137	1,073,478	4,337,162	139,357	359,189	39,407	33,432	69,675	40,964	27,060	17,507
\$4,500 under \$5,000.....	1,314,827	3,866,129	6,250,769	1,192,390	5,387,480	151,936	417,728	38,535	33,554	66,933	41,447	30,373	20,909
\$5,000 under \$6,000.....	3,137,746	10,413,247	17,284,520	2,927,941	15,504,591	289,974	867,572	79,480	64,225	156,618	97,817	70,361	46,310
\$6,000 under \$7,000.....	3,121,447	11,437,358	20,260,641	2,953,913	18,514,372	266,936	833,270	70,535	57,979	166,227	104,171	81,960	43,891
\$7,000 under \$8,000.....	2,712,068	10,428,095	20,281,871	2,582,761	18,624,942	221,885	776,946	56,221	46,710	166,587	101,341	71,894	47,832
\$8,000 under \$9,000.....	2,060,112	7,901,793	17,474,207	1,959,615	15,957,087	173,279	692,156	38,618	40,434	151,648	104,687	58,422	34,646
\$9,000 under \$10,000.....	1,557,845	5,965,968	14,756,479	1,479,285	13,420,088	132,389	611,661	31,541	30,717	126,377	98,287	66,056	38,227
\$10,000 under \$11,000.....	1,219,231	4,675,905	12,771,209	1,151,670	11,526,809	101,949	542,127	22,184	22,475	118,316	98,467	60,211	36,737
\$11,000 under \$12,000.....	881,334	3,347,420	10,110,395	823,420	8,952,023	82,160	497,748	17,047	18,160	104,185	95,257	53,884	32,399
\$12,000 under \$13,000.....	628,400	2,374,224	7,836,122	577,212	6,737,371	67,503	452,963	13,479	12,672	92,308	76,277	28,790	18,790
\$13,000 under \$14,000.....	452,882	1,697,280	6,100,421	408,283	5,068,892	54,920	429,949	9,866	15,938	77,258	81,192	40,603	25,359
\$14,000 under \$15,000.....	343,861	1,295,858	4,975,632	302,566	3,979,941	47,513	406,686	8,359	13,902	65,873	76,130	35,801	23,063
\$15,000 under \$20,000.....	859,562	3,289,756	14,641,753	712,207	10,400,629	159,207	1,747,683	23,211	45,739	216,278	338,805	124,868	84,189
\$20,000 under \$25,000.....	353,841	1,362,683	7,868,028	259,304	4,473,073	90,868	1,372,415	11,448	50,699	121,532	264,303	68,688	50,011
\$25,000 under \$50,000.....	495,845	1,940,463	16,602,405	328,732	7,283,819	140,663	3,291,211	19,727	125,181	205,482	791,776	121,829	94,474
\$50,000 under \$100,000.....	117,796	450,779	7,748,686	77,547	2,792,776	26,628	1,072,552	7,326	74,807	62,977	696,142	32,219	26,614
\$100,000 under \$150,000.....	15,480	56,473	1,848,199	10,107	498,468	2,353	126,189	1,667	29,522	10,481	322,689	3,331	2,902
\$150,000 under \$200,000.....	4,963	17,675	849,460	3,220	187,315	546	30,542	689	16,430	3,648	200,244	907	794
\$200,000 under \$500,000.....	5,069	17,619	1,435,196	3,184	208,662	483	29,211	836	27,199	4,082	480,577	716	637
\$500,000 under \$1,000,000.....	800	2,779	532,165	537	37,362	49	3,518	180	12,345	691	271,444	74	64
\$1,000,000 or more.....	342	1,108	670,146	222	13,789	26	7,292	95	10,581	306	367,331	31	28
Nontaxable returns, total.....	2,099,933	7,064,464	6,234,260	1,187,496	3,353,234	439,660	915,247	120,202	249,274	284,226	261,065	92,736	63,710
Under \$600.....	36,045	79,268	11,838	12,953	18,376	8,244	5,172	6,593	16,102	3,355	4,544	4,200	2,459
\$600 under \$1,000.....	147,688	208,788	119,794	77,769	70,866	24,099	16,693	6,276	11,551	19,045	5,573	6,052	4,691
\$1,000 under \$1,500.....	236,469	468,459	307,304	106,722	134,421	46,194	45,404	14,154	24,602	13,122	7,467	3,923	3,923
\$1,500 under \$2,000.....	284,224	633,200	490,949	127,588	188,772	58,332	75,745	14,042	15,925	39,972	15,185	9,820	7,272
\$2,000 under \$2,500.....	303,978	857,072	681,045	155,244	306,807	62,686	99,383	14,274	19,912	48,524	31,988	8,280	4,958
\$2,500 under \$3,000.....	252,922	851,772	696,995	139,790	312,854	54,167	99,458	11,727	17,866	34,865	25,528	8,260	5,622
\$3,000 under \$3,500.....	217,255	814,894	706,447	137,881	384,441	51,359	117,737	13,328	18,509	31,144	26,937	14,607	11,587
\$3,500 under \$4,000.....	177,805	747,528	662,821	116,526	380,737	41,043	103,788	11,346	19,138	26,471	19,790	7,773	5,705
\$4,000 under \$4,500.....	127,563	609,824	539,006	88,084	346,184	31,262	93,779	8,117	9,550	15,799	11,523	5,035	2,865
\$4,500 under \$5,000.....	101,824	522,609	482,233	71,178	315,815	20,251	67,452	7,457	20,707	12,022	12,350	6,640	3,983
\$5,000 or more.....	214,160	1,271,050	1,535,828	153,761	893,961	42,023	190,636	12,888	75,412	30,789	94,525	14,602	10,645
Returns under \$5,000.....	8,268,321	20,396,940	27,170,328	6,552,642	21,030,598	1,166,936	2,427,283	286,744	329,704	630,564	371,701	220,444	147,494
Returns \$5,000 under \$10,000.....	12,789,514	47,364,433	91,271,458	12,050,291	82,824,943	1,123,965	3,943,732	287,374	267,093	791,947	542,554	360,666	219,264
Returns \$10,000 or more.....	5,393,270	20,583,100	94,311,905	4,665,196	62,251,027	777,389	10,038,595	138,023	533,034	1,089,025	4,234,939	592,068	408,348

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

Table 15.—RETURNS WITH ITEMIZED DEDUCTIONS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Sales of property other than capital assets				Dividends (after exclusions)		Interest received		Pensions and annuities				Rents			
	Net gain		Net loss		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Life expectancy method		3-year method		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Grand total.....	40,850	38,534	98,905	152,722	3,809,503	9,129,365	9,255,799	4,776,027	596,025	868,968	289,630	612,099	2,439,836	2,608,253	1,306,768	727,762
Taxable returns, total.....	35,961	35,367	83,900	125,044	3,385,237	8,603,978	8,376,433	4,169,636	423,018	646,414	194,575	457,550	2,055,445	2,251,393	1,181,021	631,750
\$600 under \$1,000.....					3,379	979	13,056	3,925	(1)	(1)	(1)	(1)	4,153	1,760	(1)	(1)
\$1,000 under \$1,500.....	1,694	959	1,693	634	21,175	8,846	61,368	21,212	(1)	(1)	(1)	(1)	21,070	3,677	4,753	1,017
\$1,500 under \$2,000.....					41,892	18,597	108,588	47,661	11,143	11,471			37,743	21,892	11,635	4,742
\$2,000 under \$2,500.....					43,963	23,413	131,735	63,333	12,744	13,457	8,877	10,300	45,724	30,067	15,952	5,317
\$2,500 under \$3,000.....			2,807	1,232	67,936	48,817	183,941	91,881	23,842	26,375	8,999	12,660	59,139	37,180	25,437	9,478
\$3,000 under \$3,500.....	3,488	2,432			74,675	51,537	230,720	105,036	27,086	31,406	9,718	11,396	63,513	46,278	36,978	16,900
\$3,500 under \$4,000.....			4,001	2,823	106,207	86,102	263,922	128,966	29,544	36,675	16,993	21,962	88,489	64,267	46,960	16,224
\$4,000 under \$4,500.....			1,994	855	95,580	93,334	300,665	116,889	27,587	38,443	13,957	31,905	91,316	72,470	56,880	20,496
\$4,500 under \$5,000.....	3,574	2,565	2,687	1,771	101,444	79,137	345,805	123,968	26,618	33,495	13,650	28,248	97,711	68,333	55,262	23,098
\$5,000 under \$6,000.....	3,774	1,469	9,175	12,876	224,752	165,996	777,723	237,127	48,143	69,954	22,755	54,385	219,844	156,954	144,629	51,540
\$6,000 under \$7,000.....	3,967	1,882	5,682	5,192	230,254	201,490	823,419	243,749	34,520	48,105	18,090	32,965	220,196	130,246	135,953	56,880
\$7,000 under \$8,000.....	2,587	1,594	7,000	11,012	217,867	166,649	814,624	222,543	30,167	57,034	16,903	43,591	211,925	135,463	130,863	53,356
\$8,000 under \$9,000.....	3,466	1,696	3,974	4,248	212,661	168,852	696,337	211,647	20,383	31,261	12,251	34,122	153,942	99,538	100,033	42,691
\$9,000 under \$10,000.....	(1)	(1)	4,627	5,419	190,367	165,971	595,587	174,922	16,291	26,659	8,372	23,235	117,269	83,631	79,491	35,617
\$10,000 under \$11,000.....	2,141	2,516	4,042	3,678	175,781	162,454	504,820	152,229	14,047	20,559	5,993	16,633	100,493	90,898	66,032	33,686
\$11,000 under \$12,000.....	1,506	2,483	3,010	2,831	158,908	162,871	404,553	138,406	11,326	16,637	4,825	12,980	73,251	69,971	47,698	25,758
\$12,000 under \$13,000.....	1,171	1,117	2,675	3,482	138,817	163,707	320,543	125,471	8,770	14,292	4,211	10,478	58,912	73,938	34,610	19,391
\$13,000 under \$14,000.....	1,137	1,489	2,475	3,414	123,513	178,071	252,019	111,329	7,690	11,663	2,844	6,244	45,478	54,968	27,424	16,689
\$14,000 under \$15,000.....	539	621	1,538	1,656	109,759	157,836	205,702	103,579	7,227	11,643	2,242	6,722	38,335	56,241	20,193	13,686
\$15,000 under \$20,000.....	2,441	3,847	7,535	11,541	365,279	692,105	567,420	383,666	21,059	34,972	8,590	26,181	112,187	206,657	55,760	47,077
\$20,000 under \$25,000.....	1,165	445	4,061	7,372	204,172	600,954	259,699	261,090	13,048	29,026	4,994	18,992	57,387	134,550	25,474	24,292
\$25,000 under \$50,000.....	2,040	6,010	9,466	23,480	349,616	1,851,102	390,055	633,632	21,046	49,286	5,465	24,277	102,773	381,487	42,877	61,841
\$50,000 under \$100,000.....	591	2,989	3,903	12,806	102,082	1,471,188	100,628	297,403	7,158	21,578	1,818	11,570	27,962	159,734	11,092	25,984
\$100,000 under \$150,000.....	99	358	750	3,294	536,891	13,470	69,331	1,300	6,272	274	2,775	3,903	33,267	1,780	9,068	9,068
\$150,000 under \$200,000.....	32	80	332	1,804	4,719	297,638	4,407	30,412	470	2,312	120	1,434	1,194	15,695	643	4,629
\$200,000 under \$500,000.....	36	435	381	2,654	4,851	571,218	4,590	46,866	526	2,629	131	1,487	1,250	13,456	730	8,195
\$500,000 under \$1,000,000.....	7	12	58	470	771	201,277	727	13,873	69	341	15	109	188	2,643	141	2,055
\$1,000,000 or more.....	6	108	34	500	334	276,044	310	9,700	28	207	25	220	20	1,222	21	1,200
Nontaxable returns, total.....	4,889	3,167	15,005	27,678	424,266	525,387	879,366	606,391	173,007	222,554	95,055	154,549	384,391	356,860	125,747	96,012
Under \$600.....					7,286	3,224	14,446	5,404	(1)	(1)	(1)	(1)	8,809	4,820	4,160	3,165
\$600 under \$1,000.....			2,380	3,367	25,323	13,052	50,201	20,228	3,659	1,878	(1)	(1)	21,336	10,017	6,933	4,623
\$1,000 under \$1,500.....			2,300	4,027	48,218	22,909	119,690	60,802	17,242	11,683	7,931	7,380	56,274	35,773	13,512	8,191
\$1,500 under \$2,000.....	2,880	1,340	2,495	2,846	72,712	43,398	144,292	76,069	29,705	29,305	15,796	15,526	71,076	53,649	13,173	6,024
\$2,000 under \$2,500.....					70,559	48,161	152,149	93,175	38,390	42,043	19,748	27,169	56,034	50,408	16,286	13,310
\$2,500 under \$3,000.....			3,388	5,805	54,331	43,196	119,444	81,865	27,174	40,524	20,661	35,526	52,524	46,390	14,793	6,928
\$3,000 under \$3,500.....					46,710	44,267	85,178	69,049	21,962	34,438	8,112	13,762	33,485	34,544	13,240	9,365
\$3,500 under \$4,000.....					29,950	32,789	63,120	42,294	16,826	34,842	7,819	18,439	25,500	27,802	9,175	5,269
\$4,000 under \$4,500.....	2,009	1,827	2,994	2,705	14,982	18,154	35,609	29,169	5,796	10,259	5,925	14,664	16,812	10,748	12,395	12,395
\$4,500 under \$5,000.....					15,631	26,495	29,659	29,134	4,346	5,190	5,925	15,725	12,208	14,872	10,306	8,581
\$5,000 or more.....			1,448	8,928	38,564	228,840	65,578	99,202	6,721	12,039	5,804	18,799	32,481	61,773	13,421	18,161
Returns under \$5,000.....	13,236	8,564	26,739	26,065	941,953	707,309	2,453,588	1,210,060	326,036	402,412	163,918	264,840	860,768	646,011	367,863	175,600
Returns \$5,000 under \$10,000.....	14,594	7,320	31,311	40,246	1,105,526	935,669	3,763,767	1,149,737	155,435	243,059	84,003	206,584	952,070	646,589	603,019	251,409
Returns \$10,000 or more.....	13,020	22,650	40,855	86,411	1,762,024	7,486,387	3,038,444	2,416,230	114,554	223,497	41,709	140,675	626,998	1,315,653	335,886	300,753

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

Table 15.—RETURNS WITH ITEMIZED DEDUCTIONS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Royalties				Partnership				Estates and trusts				Other sources (Thousand dollars) (42)	Exemptions (Thousand dollars) (43)
	Net income		Net loss		Net profit		Net loss		Income		Loss			
	Number of returns (30)	Amount (Thousand dollars) (31)	Number of returns (32)	Amount (Thousand dollars) (33)	Number of returns (34)	Amount (Thousand dollars) (35)	Number of returns (36)	Amount (Thousand dollars) (37)	Number of returns (38)	Amount (Thousand dollars) (39)	Number of returns (40)	Amount (Thousand dollars) (41)		
Grand total.....	224,540	406,521	18,761	53,477	950,298	7,716,784	228,424	485,020	277,707	518,805	17,071	20,764	1,756,593	53,006,681
Taxable returns, total.....	193,432	374,894	17,085	49,061	871,464	7,521,638	205,363	407,777	246,288	480,864	14,244	15,575	1,662,021	48,768,007
\$600 under \$1,000.....	(1)	(1)			4,095	3,960			(1)	(1)			1,875	34,984
\$1,000 under \$1,500.....					5,809	6,633	2,487	2,226	2,707	2,241			8,785	136,525
\$1,500 under \$2,000.....	2,380	674			9,028	15,711			3,166	1,712			12,275	307,255
\$2,000 under \$2,500.....	2,907	2,221											15,451	505,062
\$2,500 under \$3,000.....	4,516	2,919			12,898	21,946	2,887	4,188	2,773	2,318	1,986	1,595	21,552	797,525
\$3,000 under \$3,500.....	3,295	3,925			17,104	37,395	4,667	5,589	4,360	3,740			30,595	1,130,175
\$3,500 under \$4,000.....	4,792	2,332	4,514	3,622	21,815	48,178	5,568	5,572	9,186	9,186			39,654	1,556,921
\$4,000 under \$4,500.....	4,422	5,921			25,835	68,982	4,174	2,588	8,605	8,692			50,153	1,973,992
\$4,500 under \$5,000.....	6,988	5,943			28,210	90,307	4,281	2,994	6,050	5,946			50,506	2,319,677
\$5,000 under \$6,000.....	16,368	6,025			60,506	194,173	15,696	11,915	11,574	16,232			99,376	6,247,948
\$6,000 under \$7,000.....	14,867	6,771			59,013	203,952	12,459	7,750	18,538	18,187			93,196	6,862,415
\$7,000 under \$8,000.....	12,920	6,382			60,398	237,887	12,070	15,664	13,963	12,578	2,086	701	70,214	6,256,857
\$8,000 under \$9,000.....	10,121	11,278			49,089	195,166	12,292	13,300	13,855	15,155			87,025	4,741,076
\$9,000 under \$10,000.....	9,747	11,357			42,434	194,418	11,981	11,685	10,133	5,327			64,613	3,579,581
\$10,000 under \$11,000.....	8,522	8,622	736	821	39,092	191,080	9,606	11,326	10,208	10,597	655	615	57,357	2,805,543
\$11,000 under \$12,000.....	8,926	8,483	506	500	34,991	187,096	9,385	11,946	10,007	14,959	669	233	43,143	2,008,452
\$12,000 under \$13,000.....	6,860	9,796	535	368	30,937	179,968	8,079	10,279	9,783	14,376	569	218	44,420	1,424,534
\$13,000 under \$14,000.....	5,560	7,697	475	187	25,829	164,162	7,777	7,180	8,285	13,212	502	945	41,188	1,018,368
\$14,000 under \$15,000.....	5,757	7,630	569	935	24,028	178,107	5,853	5,728	7,149	12,547	836	533	37,378	777,515
\$15,000 under \$20,000.....	19,354	37,780	2,445	5,024	92,119	796,676	20,931	36,950	25,812	48,338	1,806	1,241	155,988	1,973,854
\$20,000 under \$25,000.....	11,118	20,420	1,074	1,436	61,365	699,274	14,260	31,875	18,274	43,816	1,271	1,749	117,031	817,610
\$25,000 under \$50,000.....	22,308	80,683	3,966	11,104	122,592	2,198,841	27,446	81,545	33,809	99,821	2,354	3,502	311,551	1,164,278
\$50,000 under \$100,000.....	8,016	55,906	1,527	7,273	36,468	1,137,138	9,904	56,785	13,199	70,005	1,091	2,166	166,177	270,467
\$100,000 under \$150,000.....	1,628	19,314	350	3,437	4,828	243,581	1,739	18,255	2,399	19,240	190	878	37,229	33,884
\$150,000 under \$200,000.....	535	12,553	143	5,284	1,438	95,044	674	15,025	949	8,362	83	357	12,174	10,605
\$200,000 under \$500,000.....	653	22,385	191	4,364	1,311	107,464	871	22,559	971	15,520	107	562	1,468	10,571
\$500,000 under \$1,000,000.....	128	11,308	34	2,449	162	15,114	190	9,074	142	5,104	36	275	23,206	1,667
\$1,000,000 or more.....	51	6,528	20	2,257	70	9,385	86	5,779	73	3,435	3	5	25,147	666
Nontaxable returns, total.....	31,108	31,627	1,676	4,416	78,834	195,146	23,061	77,243	31,419	37,941	2,827	5,189	94,572	4,238,674
Under \$600.....	(1)	(1)			(1)	(1)							2,056	47,561
\$600 under \$1,000.....	1,387	238			3,188	2,071	4,275	12,286	4,872	2,381			2,839	125,273
\$1,000 under \$1,500.....	4,653	1,607			6,182	8,521							6,703	281,075
\$1,500 under \$2,000.....	4,207	2,261			6,423	7,632	3,867	2,025	6,132	5,893			9,796	379,920
\$2,000 under \$2,500.....	2,294	1,210			8,496	13,250			4,372	4,128			6,672	514,243
\$2,500 under \$3,000.....	5,053	5,978	1,676	4,416	9,890	20,981	3,607	5,419	3,512	1,290	2,827	5,189	20,071	511,063
\$3,000 under \$3,500.....	3,734	2,351			10,456	18,789	2,687	6,759					5,848	488,936
\$3,500 under \$4,000.....	3,484	2,088			8,996	21,768							10,597	448,517
\$4,000 under \$4,500.....	1,306	2,942			6,116	18,927	4,003	8,503	6,439	7,095			12,209	365,894
\$4,500 under \$5,000.....	1,587	4,378			5,296	19,221							14,819	313,565
\$5,000 or more.....	3,203	8,548			12,798	62,981	4,622	42,251	6,092	17,154			7,074	762,627
Returns under \$5,000.....	57,898	47,055	2,806	2,063	190,830	425,277	42,503	58,149	62,492	54,840	4,565	5,044	318,344	12,238,163
Returns \$5,000 under \$10,000.....	66,309	43,745	3,221	3,168	282,725	1,072,265	67,192	64,252	72,776	79,075	2,186	754	422,268	28,418,660
Returns \$10,000 or more.....	100,333	315,721	12,734	48,246	476,743	6,219,242	118,729	362,619	142,439	384,890	10,320	14,966	1,015,981	12,349,858

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

Table 15.—RETURNS WITH ITEMIZED DEDUCTIONS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars) (47)	Tax credit for—										Income tax after credits (Thousand dollars) (58)	Self-employment tax	
		Number of returns (45)	Amount (Thousand dollars) (46)		Dividends received		Retirement income		Investment credit		Foreign taxes		Other tax credits			Number of returns (59)	Amount (Thousand dollars) (60)
					Number of returns (48)	Amount (Thousand dollars) (49)	Number of returns (50)	Amount (Thousand dollars) (51)	Number of returns (52)	Amount (Thousand dollars) (53)	Number of returns (54)	Amount (Thousand dollars) (55)	Number of returns (56)	Amount (Thousand dollars) (57)			
Grand total.....	1,867,062	24,584,044	119,188,750	29,453,707	2,859,861	291,147	723,558	115,736	775,208	118,989	89,611	31,758	54,782	14,134	28,882,677	3,000,695	463,277
Taxable returns, total.....	-	24,351,172	119,002,462	29,414,579	2,768,743	288,587	557,937	94,330	719,862	107,465	87,169	28,845	52,015	12,678	28,882,677	2,546,258	413,497
\$600 under \$1,000.....	-	58,306	5,433	1,066	(1)	(1)	-	-	-	-	-	-	-	-	1,060	5,496	199
\$1,000 under \$1,500.....	-	222,288	68,192	13,594	16,296	99	(1)	(1)	(1)	(1)	-	-	-	-	13,311	24,014	1,268
\$1,500 under \$2,000.....	-	387,280	200,980	39,872	31,080	355	6,411	298	3,202	82	-	-	-	-	39,131	47,479	3,308
\$2,000 under \$2,500.....	-	525,551	392,376	78,255	32,988	469	11,865	682	5,937	251	-	-	-	-	76,853	65,860	5,599
\$2,500 under \$3,000.....	-	718,271	711,190	141,763	50,291	1,136	31,420	3,090	10,106	505	5,565	461	7,126	402	136,971	94,024	9,274
\$3,000 under \$3,500.....	-	880,444	1,077,997	215,567	62,381	1,273	32,854	3,275	13,201	732	-	-	-	-	210,108	124,520	14,543
\$3,500 under \$4,000.....	-	1,066,370	1,554,115	312,595	86,635	2,277	44,104	5,981	20,580	1,217	-	-	-	-	302,972	133,793	17,232
\$4,000 under \$4,500.....	-	1,209,211	2,034,456	410,034	79,642	2,314	40,373	6,853	21,084	1,391	-	-	-	-	399,239	148,050	20,986
\$4,500 under \$5,000.....	-	1,314,827	2,581,932	521,749	77,236	2,190	37,664	5,874	27,422	2,124	-	-	-	-	511,410	164,530	25,199
\$5,000 under \$6,000.....	-	3,137,746	7,449,674	1,506,588	169,139	5,054	64,971	11,969	49,330	3,867	-	-	-	-	1,484,764	295,562	47,441
\$6,000 under \$7,000.....	-	3,121,447	9,325,820	1,888,418	165,746	6,054	52,804	9,075	48,437	4,680	5,732	1,056	(1)	(1)	1,868,315	246,292	39,558
\$7,000 under \$8,000.....	-	2,712,068	10,033,649	162,656	162,656	5,336	39,708	7,916	48,129	5,231	-	-	-	-	2,021,956	202,135	33,811
\$8,000 under \$9,000.....	-	2,060,112	9,392,602	1,924,850	163,500	5,255	27,363	5,994	42,326	4,297	6,666	477	(1)	(1)	1,908,902	155,953	27,218
\$9,000 under \$10,000.....	-	1,557,845	8,411,616	1,741,524	142,789	5,229	20,270	4,645	33,813	4,895	-	-	-	-	1,726,369	118,715	21,160
\$10,000 under \$11,000.....	-	1,219,231	7,620,959	1,591,133	133,533	5,372	16,295	3,225	30,983	4,093	2,346	392	1,847	115	1,577,936	93,878	17,540
\$11,000 under \$12,000.....	-	881,334	6,320,250	1,335,324	122,645	5,680	13,439	2,536	27,020	3,452	3,148	463	1,576	115	1,323,078	75,343	14,589
\$12,000 under \$13,000.....	-	628,400	5,054,977	1,084,729	112,920	5,457	10,610	2,036	23,677	3,239	3,015	508	1,639	109	1,073,380	63,129	12,376
\$13,000 under \$14,000.....	-	452,882	4,047,002	883,440	101,906	6,026	10,208	2,044	21,374	2,736	2,275	444	1,472	147	872,043	50,641	10,091
\$14,000 under \$15,000.....	-	343,861	3,353,883	744,940	92,485	5,566	9,909	2,003	19,604	2,606	2,178	365	1,271	107	734,293	45,225	9,082
\$15,000 under \$20,000.....	-	859,562	10,240,129	2,390,538	317,138	24,681	28,092	5,426	74,852	13,060	10,226	1,555	5,520	443	2,345,373	152,819	31,805
\$20,000 under \$25,000.....	-	353,841	5,806,183	1,490,643	187,213	20,845	16,530	3,095	52,062	9,275	7,541	1,281	3,248	694	1,455,453	83,557	17,810
\$25,000 under \$50,000.....	-	495,845	12,912,937	4,039,069	333,145	65,767	28,891	5,613	105,001	23,012	20,715	5,131	7,230	1,518	3,938,028	122,976	26,548
\$50,000 under \$100,000.....	-	117,796	6,235,092	2,666,749	100,252	52,159	9,658	1,914	31,374	10,491	11,826	5,773	3,482	1,943	2,594,469	26,505	5,730
\$100,000 under \$150,000.....	-	15,480	1,469,329	759,580	14,325	18,673	1,804	405	4,578	2,554	2,976	2,515	806	1,024	734,409	3,538	698
\$150,000 under \$200,000.....	-	4,963	663,047	369,829	4,681	9,886	668	137	1,571	1,121	1,175	1,959	314	671	356,056	1,095	218
\$200,000 under \$500,000.....	-	5,069	1,097,385	649,671	4,832	17,971	764	167	1,744	1,641	1,436	3,797	319	1,262	624,833	983	188
\$500,000 under \$1,000,000.....	-	800	416,745	250,779	766	5,878	113	27	313	408	235	1,679	42	1,716	241,070	100	18
\$1,000,000 or more.....	-	342	524,512	321,627	331	7,579	63	12	148	440	114	989	25	1,715	310,895	46	8
Nontaxable returns, total.....	1,867,062	232,872	186,288	39,128	91,118	2,560	165,621	21,406	55,346	11,524	2,442	2,913	2,767	1,456	-	454,437	49,780
Under \$600.....	36,045	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,725	229
\$600 under \$1,000.....	146,494	(1)	(1)	20	(1)	(1)	(1)	(1)	-	-	-	-	-	-	20,304	914	
\$1,000 under \$1,500.....	231,430	5,039	761	149	(1)	(1)	(1)	(1)	4,095	170	-	-	-	-	44,019	2,357	
\$1,500 under \$2,000.....	258,822	25,402	4,844	960	12,277	146	19,908	679	-	-	-	-	-	-	54,851	3,790	
\$2,000 under \$2,500.....	270,016	33,962	14,704	2,923	15,229	231	28,087	2,297	5,182	396	(1)	(1)	(1)	(1)	62,400	5,103	
\$2,500 under \$3,000.....	219,179	33,743	20,327	4,033	11,950	253	28,654	3,396	4,596	384	-	-	-	-	54,593	5,436	
\$3,000 under \$3,500.....	182,952	34,303	23,867	4,761	15,036	410	25,921	3,805	6,602	532	-	-	-	-	55,134	6,439	
\$3,500 under \$4,000.....	147,840	29,965	23,945	4,777	11,357	487	22,548	3,613	6,423	617	-	-	-	-	49,007	6,604	
\$4,000 under \$4,500.....	110,488	17,075	12,917	2,573	4,546	94	10,385	1,596	6,790	883	-	-	-	-	35,884	5,653	
\$4,500 under \$5,000.....	84,737	17,087	13,768	2,747	5,732	247	10,678	1,657	5,203	750	-	-	-	-	24,654	4,234	
\$5,000 or more.....	179,059	35,102	71,054	16,185	12,918	653	16,281	4,268	16,455	7,752	1,849	2,853	1,241	786	49,866	9,021	
Returns under \$5,000.....	1,688,003	6,580,318	8,741,905	1,757,438	516,941	12,026	355,117	43,229	142,417	10,139	6,158	521	8,652	1,072	1,691,055	1,212,337	138,367
Returns \$5,000 under \$10,000.....	168,079	12,621,435	44,662,962	9,111,953	815,494	27,421	220,725	43,667	236,470	27,520	13,877	2,091	17,284	1,014	9,010,306	1,065,839	177,714
Returns \$10,000 or more.....	10,980	5,382,291	65,783,883	18,584,316	1,527,426	251,700	147,716	28,840	396,321	81,330	69,576	29,146	28,846	12,048	18,181,316	722,519	147,196

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

Table 15.—RETURNS WITH ITEMIZED DEDUCTIONS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax withheld				Payments on 1962 declaration		Tax due at time of filing		Overpayment				Credit on 1963 tax	
	Number of returns	Amount (Thousand dollars)	Returns with excess social security tax		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Refund		Cash		Number of returns	Amount (Thousand dollars)
			Number of returns	Amount of excess (Thousand dollars)					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Grand total.....	22,593,904	22,585,152	2,065,351	93,474	3,406,952	7,811,785	6,523,548	3,465,932	55,586	11,401	18,002,839	3,713,803	1,302,006	792,486
Taxable returns, total.....	21,634,520	22,351,917	2,040,037	92,676	3,204,804	7,713,686	6,203,105	3,433,287	53,867	10,984	17,026,967	3,452,972	1,184,183	738,812
\$600 under \$1,000.....	37,175	3,262				(1)	(1)	22,510			35,495	2,667	(1)	(1)
\$1,000 under \$1,500.....	148,889	21,021				12,401	2,107	76,578			138,577	12,405	6,840	849
\$1,500 under \$2,000.....	281,237	54,575				26,429	4,505	121,665			252,261	25,821	12,775	1,549
\$2,000 under \$2,500.....	405,051	100,794	4,059	145		42,049	8,883	150,354	3,559	462	359,282	41,278	18,681	2,249
\$2,500 under \$3,000.....	569,462	173,702				62,419	14,502	189,406			499,781	63,278	27,792	3,773
\$3,000 under \$3,500.....	718,450	261,025				76,270	22,197	222,265			627,007	86,685	34,360	5,187
\$3,500 under \$4,000.....	887,268	369,191	2,873	254		105,471	30,785	249,788			773,414	112,247	43,035	6,824
\$4,000 under \$4,500.....	1,040,532	487,223	7,812	132		110,989	40,317	269,572	4,972	695	890,843	143,582	51,297	10,166
\$4,500 under \$5,000.....	1,166,826	615,641	44,089	457		112,247	43,246	282,486			987,675	164,633	48,843	9,873
\$5,000 under \$6,000.....	2,878,991	1,796,718	294,122	5,569		226,162	100,953	588,711	8,205	1,514	2,463,360	456,153	85,881	18,051
\$6,000 under \$7,000.....	2,927,199	2,218,026	340,151	10,448		223,383	112,531	517,742	8,918	1,906	2,512,449	502,146	87,110	16,850
\$7,000 under \$8,000.....	2,563,707	2,316,133	328,690	12,506		199,145	120,180	472,112	4,446	451	2,163,114	453,679	78,493	23,853
\$8,000 under \$9,000.....	1,946,435	2,101,640	259,589	11,622		174,488	117,324	403,413	3,752	789	1,599,170	351,669	60,812	18,807
\$9,000 under \$10,000.....	1,470,623	1,827,106	196,518	8,996		150,954	112,467	337,462	3,752	895	1,167,412	254,187	57,119	18,464
\$10,000 under \$11,000.....	1,144,979	1,623,225	140,913	7,403		135,508	115,799	295,464	4,016	877	873,861	198,951	52,776	19,409
\$11,000 under \$12,000.....	817,233	1,296,848	105,535	5,907		121,507	116,268	267,859	3,337	604	574,281	131,937	42,958	15,864
\$12,000 under \$13,000.....	572,504	998,067	66,302	4,083		112,102	119,210	229,765	2,970	607	360,632	88,426	41,238	16,657
\$13,000 under \$14,000.....	404,760	768,005	46,766	3,118		104,744	120,126	198,554	1,673	405	220,305	58,035	38,266	16,468
\$14,000 under \$15,000.....	298,598	534,090	34,090	2,361		97,675	122,977	167,354	1,138	252	144,935	42,313	34,157	15,996
\$15,000 under \$20,000.....	697,835	1,652,540	74,206	6,319		363,055	606,077	485,812	2,108	657	260,317	97,470	125,780	76,830
\$20,000 under \$25,000.....	252,912	769,039	27,351	2,731		222,848	579,976	225,491	502	429	62,481	45,792	73,283	65,763
\$25,000 under \$50,000.....	313,587	1,411,897	47,790	6,691		391,842	2,098,653	329,036	(1)	(1)	53,047	77,907	122,764	190,446
\$50,000 under \$100,000.....	73,934	653,240	15,212	2,920		105,866	1,585,082	80,973	25	75	6,166	26,619	32,338	109,767
\$100,000 under \$150,000.....	9,600	121,288	2,359	601		14,656	495,104	10,825	-	-	686	6,817	4,191	29,154
\$150,000 under \$200,000.....	3,062	43,991	731	189		4,779	247,767	3,476	1	20	180	2,865	1,373	13,545
\$200,000 under \$500,000.....	2,971	45,132	713	180		4,914	442,366	3,555	-	-	202	3,955	1,379	22,342
\$500,000 under \$1,000,000.....	499	7,419	121	31		778	151,615	619	-	-	26	1,024	165	5,455
\$1,000,000 or more.....	201	3,969	45	13		336	182,508	258	-	-	8	431	77	4,595
Nontaxable returns, total.....	959,384	233,235	25,314	798		202,148	98,099	320,443	1,719	417	975,872	260,831	117,823	53,674
Under \$600.....	9,387	1,707				2,388	789	2,925			9,507	1,850	(1)	(1)
\$600 under \$1,000.....	58,839	7,400				7,408	2,268	17,669			59,613	8,439	4,901	1,049
\$1,000 under \$1,500.....	78,886	12,030				12,970	3,617	36,242			80,799	12,737	7,102	2,435
\$1,500 under \$2,000.....	97,325	16,050				20,215	4,767	42,217			100,251	17,291	10,418	2,495
\$2,000 under \$2,500.....	125,055	26,001	2,903	106		24,278	7,266	45,230	1,719	417	128,633	27,062	15,562	4,821
\$2,500 under \$3,000.....	111,080	23,003				20,927	6,127	39,265			112,371	25,162	10,311	2,703
\$3,000 under \$3,500.....	109,936	26,907				28,151	8,578	33,666			110,539	27,706	17,631	4,999
\$3,500 under \$4,000.....	95,036	22,812				19,105	6,379	33,405			93,357	22,347	11,614	4,625
\$4,000 under \$4,500.....	79,116	21,248	1,706	38		14,966	6,444	23,610			78,082	22,437	8,770	3,136
\$4,500 under \$5,000.....	61,205	18,288	2,426	47		14,931	7,465	15,229			62,270	20,424	9,370	3,516
\$5,000 or more.....	133,519	57,789	18,279	607		36,809	44,399	30,985			140,450	75,376	20,543	23,331
Returns under \$5,000.....	6,080,755	2,261,880	65,868	1,179		715,401	220,403	1,874,082	10,217	1,553	5,399,757	838,051	341,303	70,839
Returns \$5,000 under \$10,000.....	11,914,731	10,305,846	1,436,556	49,632		1,003,789	582,527	2,349,420	29,073	5,555	10,038,962	2,072,535	385,067	103,405
Returns \$10,000 or more.....	4,598,418	10,017,426	562,927	42,663		1,687,762	7,008,855	2,300,046	16,296	4,293	2,564,120	803,217	575,636	618,242

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

¹Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.²Negative "Other sources."

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES

PART I.—TOTAL DEDUCTIONS
[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns with itemized deductions	Amount of itemized deductions (Thousand dollars)	Itemized deductions as a percent of adjusted gross income									
			0 percent under 5 percent		5 percent under 10 percent		10 percent under 11 percent		11 percent under 12 percent		12 percent under 13 percent	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Total.....	26,451,105	41,660,909	71,475	106,610	704,432	1,210,648	829,873	915,734	1,197,018	1,290,023	1,485,344	1,633,263
Under \$600.....	36,045	27,472			(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$600 under \$1,000.....	205,994	91,882										
\$1,000 under \$1,000.....	458,757	230,979	3,145	349	6,032	608	4,053	545	4,420	624	7,272	1,210
\$1,000 under \$2,000.....	671,504	417,895			7,712	1,122	3,967	751	12,351	2,563	26,296	3,672
\$2,000 under \$2,000.....	829,529	596,262			5,283	952	10,792	2,554	15,251	4,021	20,003	5,710
\$2,000 under \$3,000.....	971,193	759,616			8,044	1,647	18,717	5,445	20,158	6,313	29,688	6,294
\$3,000 under \$3,000.....	1,097,699	990,207			11,684	3,351	18,483	6,434	34,847	12,990	38,713	15,830
\$3,000 under \$4,000.....	1,244,175	1,163,524	11,963	1,686	7,512	2,347	27,861	11,019	39,306	17,043	61,271	28,814
\$4,000 under \$4,000.....	1,336,774	1,354,461			8,505	2,897	26,517	11,963	46,099	22,488	55,050	29,176
\$4,000 under \$5,000.....	1,416,651	1,543,892			8,137	3,221	38,294	19,221	49,354	27,248	63,639	43,232
\$5,000 under \$6,000.....	3,260,359	3,844,742			17,790	8,286	85,469	49,924	146,041	92,362	188,079	130,300
\$6,000 under \$7,000.....	3,166,411	4,187,808			15,396	8,585	92,635	63,652	159,830	119,809	180,352	146,375
\$7,000 under \$8,000.....	2,732,314	4,073,540	5,924	769	15,073	7,242	68,960	54,720	129,517	111,803	172,253	161,998
\$8,000 under \$9,000.....	2,068,651	3,384,163			10,821	7,903	67,266	60,322	99,454	97,251	141,980	150,878
\$9,000 under \$10,000.....	1,561,770	2,793,650			4,721	4,019	53,362	53,354	87,115	87,115	109,982	129,994
\$10,000 under \$11,000.....	1,221,812	2,371,358			15,545	5,387	51,091	56,570	72,109	87,134	91,326	119,785
\$11,000 under \$12,000.....	884,077	1,807,611			32,220	5,033	47,873	57,839	62,312	82,453	69,697	100,123
\$12,000 under \$13,000.....	629,873	1,373,175	574	359	42,725	8,907	38,666	50,716	43,196	62,044	48,246	75,269
\$13,000 under \$14,000.....	453,785	1,045,651			39,821	8,270	29,697	41,994	33,875	52,570	35,369	59,463
\$14,000 under \$15,000.....	324,901	897,184	433	231	39,715	10,329	22,360	33,942	23,902	39,795	27,328	49,427
\$15,000 under \$20,000.....	861,833	2,466,909	646	418	143,401	216,754	57,118	102,329	58,523	114,634	61,656	131,242
\$20,000 under \$20,000.....	374,815	1,264,319	2,981	3,049	86,882	13,220	25,256	99,176	23,745	60,669	22,601	62,654
\$25,000 under \$50,000.....	497,230	2,577,092	23,943	35,412	143,032	30,437	33,381	115,257	28,919	109,497	28,090	114,754
\$50,000 under \$100,000.....	118,098	1,261,907	2,652	30,629	31,411	12,880	5,922	40,689	5,828	43,161	5,436	43,739
\$100,000 under \$150,000.....	15,549	354,099	2,035	7,690	3,131	17,750	596	7,350	592	8,188	594	8,812
\$150,000 under \$200,000.....	4,994	183,613	693	3,505	837	0,680	145	2,597	139	2,734	145	3,070
\$200,000 under \$400,000.....	9,126	348,361	787	5,891	716	4,856	143	4,156	136	4,158	121	4,284
\$500,000 under \$1,000,000.....	817	128,548	200	2,909	107	5,365	24	1,709	13	1,711	16	1,384
\$1,000,000 or more.....	355	194,483	99	13,713	54	8,290	9	1,375	6	12,185	8	1,701
Returns under \$5,000.....	8,268,321	7,136,196	20,103	2,035	64,989	6,255	150,190	58,065	222,166	93,333	302,519	138,107
Returns \$5,000 under \$10,000.....	12,729,514	18,283,903	5,924	769	59,806	6,038	367,692	281,972	621,957	516,497	792,192	719,545
Returns \$10,000 or more.....	5,393,270	16,240,810	45,444	103,806	579,637	1,183,358	311,991	575,697	352,895	680,193	390,633	775,711

Adjusted gross income classes	Itemized deductions as a percent of adjusted gross income—Continued											
	13 percent under 14 percent		14 percent under 15 percent		15 percent under 16 percent		16 percent under 17 percent		17 percent under 18 percent		18 percent under 19 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Total.....	1,543,446	1,824,704	1,633,874	2,002,574	1,647,671	2,127,730	1,559,536	2,103,628	1,511,956	2,083,497	1,381,777	2,016,470
Under \$600.....			(1)	(1)					(1)	(1)	(1)	(1)
\$600 under \$1,000.....	6,325	700			4,446	571	4,153	584	6,719	972	4,346	661
\$1,000 under \$1,000.....	7,226	1,281	9,499	1,821	12,311	2,509	10,938	2,380	12,105	2,770	13,437	3,404
\$1,000 under \$2,000.....	10,752	2,607	15,897	4,014	20,482	5,585	16,051	4,674	17,963	5,513	16,990	5,642
\$2,000 under \$2,000.....	25,755	7,881	23,221	7,649	27,133	9,581	24,330	8,976	35,520	14,073	25,589	10,728
\$2,000 under \$3,000.....	33,074	12,342	35,501	14,131	37,853	6,411	42,592	19,477	46,007	22,364	34,419	17,652
\$3,000 under \$3,000.....	40,028	17,523	42,033	19,818	43,112	14,228	50,876	27,346	54,017	31,009	49,516	29,640
\$3,000 under \$4,000.....	54,227	27,502	60,535	33,087	67,632	9,294	96,003	34,657	60,341	39,436	55,130	38,210
\$4,000 under \$4,000.....	60,529	34,747	80,513	49,747	68,925	9,988	65,867	46,410	67,872	50,311	66,881	52,537
\$4,000 under \$5,000.....	67,934	43,749	81,043	55,851	84,588	12,236	84,314	66,221	72,492	60,180	63,552	55,949
\$5,000 under \$6,000.....	186,479	138,486	210,299	168,163	195,090	17,594	185,125	168,268	196,356	189,348	181,335	184,599
\$6,000 under \$7,000.....	192,097	168,292	202,415	190,848	209,019	20,026	201,064	215,485	208,950	238,421	187,382	225,030
\$7,000 under \$8,000.....	177,926	179,176	192,031	208,333	190,843	21,738	201,201	248,041	178,710	233,294	177,364	245,828
\$8,000 under \$9,000.....	155,690	178,638	199,832	196,944	152,875	20,637	146,517	204,898	140,523	208,821	126,383	197,818
\$9,000 under \$10,000.....	119,006	152,376	125,985	173,024	140,541	20,632	123,525	193,440	107,462	177,333	100,308	175,814
\$10,000 under \$11,000.....	98,980	140,070	102,918	156,486	104,322	19,307	94,449	163,188	83,814	153,639	78,458	151,863
\$11,000 under \$12,000.....	76,817	119,002	71,727	119,297	72,171	11,820	64,187	121,631	56,911	114,253	52,747	111,691
\$12,000 under \$13,000.....	49,791	83,806	51,064	92,361	48,488	3,557	45,234	93,077	39,632	86,432	34,841	80,254
\$13,000 under \$14,000.....	35,986	65,460	33,781	66,013	36,746	6,723	31,526	70,031	26,409	62,150	24,325	60,489
\$14,000 under \$15,000.....	25,437	49,698	25,121	52,616	23,466	2,613	22,555	53,859	19,312	48,873	15,870	42,497
\$15,000 under \$20,000.....	62,943	144,306	55,690	137,275	56,177	16,546	47,255	131,415	46,089	136,517	40,027	124,702
\$20,000 under \$25,000.....	23,079	68,926	21,269	68,565	18,851	14,545	18,113	66,237	13,852	53,553	13,492	55,189
\$25,000 under \$50,000.....	27,312	120,975	24,395	117,297	22,759	5,395	18,993	103,807	16,707	96,110	14,746	29,992
\$50,000 under \$100,000.....	5,220	46,260	4,994	47,023	4,100	1,268	3,773	40,822	3,283	37,348	3,022	37,105
\$100,000 under \$150,000.....	551	3,715	525	9,151	469	8,659	426	8,365	482	10,097	384	3,498
\$150,000 under \$200,000.....	143	3,313	171	4,290	153	4,059	132	3,649	104	3,100	122	3,849
\$200,000 under \$400,000.....	121	4,419	132	5,152	105	4,544	100	4,392	107	5,126	109	5,460
\$500,000 under \$1,000,000.....	10	815	18	1,765	12	1,216	15	1,554	12	1,325	8	993
\$1,000,000 or more.....	8	3,559	6	1,478	2	499	2	744	5	1,108	1	332
Returns under \$5,000.....	305,850	148,332	311,501	186,493	371,482	206,003	355,124	210,725	373,236	226,649	330,853	214,467
Returns \$5,000 under \$10,000.....	831,198	816,968	890,562	937,312	888,368	1,005,507	857,652	1,030,132	832,001	1,047,217	772,772	1,029,089
Returns \$10,000 or more.....	406,398	859,404	391,811	878,769	387,821	997,220	346,760	862,771	306,719	809,631	278,152	772,914

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con

PART I.—TOTAL DEDUCTIONS—Continued
(Taxable and nontaxable returns)

Adjusted gross income classes	Itemized deductions as a percent of adjusted gross income—Continued											
	19 percent under 20 percent		20 percent under 25 percent		25 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent under 60 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total.....	1,357,316	1,984,790	4,840,741	7,807,701	2,637,665	4,771,321	2,284,174	4,705,857	855,375	2,064,036	375,345	1,022,903
Under \$600.....	-	-	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$600 under \$1,000.....	6,645	1,020	24,156	4,495	25,741	5,970	30,549	9,039	24,190	9,104	16,837	7,730
\$1,000 under \$1,500.....	10,086	2,549	66,394	18,977	53,811	18,922	83,832	36,659	50,366	28,318	36,888	25,377
\$1,500 under \$2,000.....	20,796	7,057	90,225	35,743	89,566	42,542	141,570	85,918	77,048	59,815	40,264	39,435
\$2,000 under \$2,500.....	32,766	14,474	137,916	70,078	111,140	69,447	156,186	121,042	76,441	76,078	38,957	47,573
\$2,500 under \$3,000.....	50,811	27,396	178,047	109,779	119,279	89,592	153,608	144,812	76,948	94,501	38,663	58,063
\$3,000 under \$3,500.....	52,356	33,379	199,259	144,744	144,218	127,725	162,180	141,669	78,803	114,259	33,347	58,761
\$3,500 under \$4,000.....	59,102	43,323	238,223	200,512	158,898	162,831	171,353	220,308	64,397	106,301	27,436	55,593
\$4,000 under \$4,500.....	69,146	57,550	260,798	249,162	175,748	204,523	177,118	257,852	58,749	110,249	23,179	53,763
\$4,500 under \$5,000.....	80,418	74,538	292,820	311,127	166,310	216,828	149,776	240,835	59,389	124,142	23,534	60,694
\$5,000 under \$6,000.....	181,439	194,494	672,950	828,665	372,130	557,193	294,409	550,862	86,094	208,001	27,334	81,224
\$6,000 under \$7,000.....	190,190	240,442	658,705	955,361	356,034	626,236	220,567	478,787	57,082	161,812	18,460	64,608
\$7,000 under \$8,000.....	151,819	221,562	590,542	982,329	259,498	525,352	164,475	416,980	43,966	144,647	9,238	37,645
\$8,000 under \$9,000.....	126,344	209,492	422,720	793,966	172,738	397,774	104,696	298,781	24,543	90,521	7,733	36,088
\$9,000 under \$10,000.....	90,319	165,730	279,637	586,930	124,081	320,894	69,159	220,993	15,479	65,745	6,605	34,296
\$10,000 under \$11,000.....	66,518	135,535	204,685	474,301	85,336	242,537	50,230	177,263	12,446	57,351	5,164	29,671
\$11,000 under \$12,000.....	44,243	98,711	136,659	346,935	53,540	166,190	27,922	108,368	7,664	38,707	3,033	19,102
\$12,000 under \$13,000.....	29,663	72,306	89,477	246,012	36,244	122,351	21,977	92,097	5,309	29,144	2,108	14,323
\$13,000 under \$14,000.....	19,044	49,993	60,300	179,458	24,701	90,303	14,745	66,575	3,750	22,220	1,505	11,104
\$14,000 under \$15,000.....	16,632	46,833	44,605	142,745	18,194	71,417	12,865	62,597	3,594	23,135	1,438	11,484
\$15,000 under \$20,000.....	32,613	108,194	102,327	384,818	44,729	206,586	31,472	180,735	10,464	79,120	4,262	40,272
\$20,000 under \$25,000.....	10,318	44,631	34,412	169,530	16,662	101,089	13,315	101,980	4,556	45,377	2,088	25,726
\$25,000 under \$50,000.....	12,664	80,333	43,147	317,768	20,736	190,849	20,805	241,293	8,647	130,097	4,400	82,203
\$50,000 under \$100,000.....	2,814	36,199	9,997	147,229	6,111	112,241	7,231	168,322	3,151	93,336	1,408	52,979
\$100,000 under \$150,000.....	352	8,183	1,481	39,467	1,061	34,870	1,425	58,979	716	38,997	311	20,192
\$150,000 under \$200,000.....	109	3,553	500	19,189	394	18,551	580	34,356	299	22,874	161	15,216
\$200,000 under \$500,000.....	100	5,382	481	29,911	392	30,514	752	76,138	390	49,716	150	23,744
\$500,000 under \$1,000,000.....	6	811	57	8,176	55	9,528	122	28,594	70	20,444	14	5,036
\$1,000,000 or more.....	3	1,120	21	10,278	18	8,425	61	43,535	24	20,287	8	10,849
Returns under \$5,000.....	382,126	261,286	1,488,038	1,144,633	1,045,011	938,411	1,227,366	1,298,322	567,131	722,905	279,925	407,141
Returns \$5,000 under \$10,000.....	740,111	1,031,720	2,624,554	4,147,251	1,284,481	2,427,449	853,306	1,966,403	227,164	670,726	69,370	253,861
Returns \$10,000 or more.....	235,079	691,784	728,149	2,515,817	308,173	1,405,461	203,502	1,441,132	61,080	670,405	26,050	361,901

Adjusted gross income classes	Itemized deductions as a percent of adjusted gross income—Continued											
	60 percent under 70 percent		70 percent under 80 percent		80 percent under 90 percent		90 percent under 100 percent		100 percent		Over 100 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total.....	190,732	585,750	105,763	367,681	65,753	264,370	35,586	170,350	8,482	36,994	127,771	573,175
Under \$600.....	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$600 under \$1,000.....	5,766	3,148	8,232	4,866	4,973	3,284	4,279	3,227			25,397	25,432
\$1,000 under \$1,500.....	23,460	19,682	14,292	13,447	8,285	8,798	3,574	4,312			19,460	35,480
\$1,500 under \$2,000.....	28,730	31,541	12,686	16,542	9,146	13,379	4,086	6,742			16,509	35,059
\$2,000 under \$2,500.....	19,359	28,279	14,271	23,914	8,853	16,664	4,660	9,924			14,752	38,526
\$2,500 under \$3,000.....	18,967	34,090	8,368	17,019	7,839	18,516	3,466	8,866			12,932	44,154
\$3,000 under \$3,500.....	16,810	35,411	6,960	16,859	4,167	11,405	2,287	7,175			7,267	30,420
\$3,500 under \$4,000.....	13,012	31,314	5,653	15,591	4,776	14,925					6,512	28,481
\$4,000 under \$4,500.....	9,534	26,332	5,453	17,260	2,873	10,364					6,659	33,281
\$4,500 under \$5,000.....	7,066	21,467	6,852	24,303	1,906	7,717	3,193	12,588	7,565	17,344	2,493	15,994
\$5,000 under \$6,000.....	17,259	59,950	3,953	16,422	3,277	15,166	3,479	17,798			3,559	21,373
\$6,000 under \$7,000.....	8,319	34,574	2,440	11,961							2,087	14,434
\$7,000 under \$8,000.....	4,532	21,217	4,253	24,274	4,367	28,761	2,113	14,421			2,033	15,614
\$8,000 under \$9,000.....	2,893	16,069	2,573	16,667							1,587	14,791
\$9,000 under \$10,000.....	1,906	11,136	(¹)	(¹)							693	7,974
\$10,000 under \$11,000.....	1,606	10,929	1,070	8,408	334	2,968					760	11,617
\$11,000 under \$12,000.....	1,546	11,509	856	7,300	554	5,410	401	4,115			1,009	16,437
\$12,000 under \$13,000.....	1,070	8,635	368	3,379	602	6,398					502	8,080
\$13,000 under \$14,000.....	722	6,278	535	5,274	(¹)	(¹)					436	7,646
\$14,000 under \$15,000.....	569	5,339	502	5,401	334	4,107	334	4,566			502	8,774
\$15,000 under \$20,000.....	2,528	27,918	1,442	17,899	803	11,387	505	8,131			906	15,230
\$20,000 under \$25,000.....	1,197	17,461	672	11,263	672	12,525	401	9,015				
\$25,000 under \$50,000.....	2,086	46,439	1,062	27,293	559	16,434	449	13,795			1,063	23,958
\$50,000 under \$100,000.....	664	29,969	390	19,678	281	16,699	172	11,038			401	10,439
\$100,000 under \$150,000.....	162	12,659	102	9,269	68	7,084	38	4,358			829	35,703
\$150,000 under \$200,000.....	68	7,591	38	4,842	17	2,533	15	2,400			193	18,965
\$200,000 under \$500,000.....	92	16,812	57	12,242	60	13,932	31	8,585			45	6,753
\$500,000 under \$1,000,000.....	13	5,467	7	3,237	12	6,471	10	6,711			28	7,481
\$1,000,000 or more.....	3	4,311	2	2,876	1	5,994	4	4,615			39	17,101
Returns under \$5,000.....	143,497	231,487	84,054	150,261	53,511	105,158	27,032	53,453	7,072	14,475	115,540	308,200
Returns \$5,000 under \$10,000.....	34,909	142,946	14,606	79,059	7,644	43,927	5,592	32,219	493	2,869	7,160	64,430
Returns \$10,000 or more.....	12,326	211,317	7,103	138,361	4,598	115,285	2,962	84,678	917	19,650	5,071	200,545

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—CONTRIBUTIONS
(Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns with deduction for contributions	Amount of deduction for contributions (Thousand dollars)	Deduction for contributions as a percent of adjusted gross income									
			0 percent under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Total.....	25,144,355	7,516,088	1,623,114	43,275	4,689,925	429,691	4,884,269	850,501	4,128,526	1,032,730	2,977,740	918,434
Under \$600.....	22,531	2,674	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)
\$600 under \$1,000.....	153,590	13,314	(1)	(1)	7,026	62	7,812	124	14,750	373	12,451	398
\$1,000 under \$1,500.....	374,287	40,169	7,025	33	25,822	345	33,001	848	27,049	1,068	36,607	1,921
\$1,500 under \$2,000.....	563,585	69,133	10,087	45	55,151	1,009	50,011	1,673	74,221	3,880	58,415	4,107
\$2,000 under \$2,500.....	723,058	97,556	26,841	196	67,749	1,661	92,656	4,253	95,094	6,434	77,366	7,123
\$2,500 under \$3,000.....	877,440	133,069	34,700	279	99,257	2,746	129,577	7,191	115,957	9,603	112,307	12,217
\$3,000 under \$3,500.....	1,000,677	162,031	52,065	505	111,248	5,715	164,573	10,490	141,967	14,042	134,113	17,350
\$3,500 under \$4,000.....	1,150,490	198,781	57,446	594	181,628	7,067	261,394	11,822	176,830	19,645	155,943	23,390
\$4,000 under \$4,500.....	1,248,756	225,508	68,763	846	201,861	8,693	213,612	18,265	195,837	24,896	157,704	26,633
\$4,500 under \$5,000.....	1,344,088	259,433	75,924	1,024	228,835	10,871	238,711	22,537	213,754	30,517	170,849	32,350
\$5,000 under \$6,000.....	3,108,318	608,493	227,829	3,853	594,618	31,838	614,506	67,618	507,184	83,519	375,753	82,193
\$6,000 under \$7,000.....	3,554,219	664,281	242,346	4,716	618,745	40,188	626,325	81,230	517,106	100,122	356,245	92,124
\$7,000 under \$8,000.....	2,653,920	644,390	200,620	4,288	548,433	40,817	548,786	81,532	452,466	100,631	335,980	99,529
\$8,000 under \$9,000.....	2,117,886	534,767	131,799	3,319	439,650	31,371	461,630	77,911	365,547	92,627	237,342	79,748
\$9,000 under \$10,000.....	1,534,757	454,086	98,300	2,536	340,291	31,888	337,576	62,853	287,764	81,719	174,462	65,385
\$10,000 under \$11,000.....	1,203,098	387,456	90,498	2,919	260,712	21,232	266,628	55,736	221,405	69,158	138,725	57,567
\$11,000 under \$12,000.....	870,596	304,860	67,665	2,297	187,655	20,849	200,884	45,991	162,022	55,138	95,915	43,389
\$12,000 under \$13,000.....	621,568	236,470	45,750	1,691	136,417	15,369	142,550	35,453	111,250	41,229	71,066	35,082
\$13,000 under \$14,000.....	447,956	186,129	32,099	1,272	96,733	11,468	102,249	27,475	83,314	33,332	50,562	26,987
\$14,000 under \$15,000.....	340,807	155,381	20,908	876	77,181	10,300	76,634	22,294	60,175	25,970	38,727	22,144
\$15,000 under \$20,000.....	850,216	460,846	55,619	2,812	182,654	31,836	195,224	66,396	153,577	77,451	94,977	63,977
\$20,000 under \$25,000.....	349,297	251,524	24,230	1,601	78,656	11,030	81,922	36,159	59,733	39,266	35,297	30,983
\$25,000 under \$50,000.....	490,118	559,544	37,754	3,649	116,393	31,610	112,081	73,572	74,872	73,916	44,823	59,101
\$50,000 under \$100,000.....	116,588	332,638	11,584	2,006	28,042	11,360	22,746	28,906	14,441	27,702	9,550	24,556
\$100,000 under \$150,000.....	15,340	112,964	1,795	579	3,175	1,670	2,174	5,068	1,425	5,015	1,036	4,887
\$150,000 under \$200,000.....	4,948	68,899	595	266	902	454	553	1,835	391	1,982	253	1,726
\$200,000 under \$500,000.....	5,065	153,022	801	538	747	962	391	2,113	253	2,058	230	2,453
\$500,000 under \$1,000,000.....	804	63,884	188	228	95	542	47	565	32	648	19	451
\$1,000,000 or more.....	352	134,786	90	303	49	737	16	591	10	10,788	8	651
Returns under \$5,000.....	7,458,502	1,201,668	333,644	3,526	978,777	36,170	1,091,347	77,203	1,055,559	110,459	916,769	125,501
Returns \$5,000 under \$10,000.....	12,369,100	2,906,017	900,894	18,712	2,541,737	181,102	2,588,823	371,144	2,130,067	458,618	1,479,782	1,489,979
Returns \$10,000 or more.....	5,316,753	3,408,403	388,576	21,037	1,169,411	208,419	1,204,099	402,154	942,900	463,653	581,189	373,954

Adjusted gross income classes	Deduction for contributions as a percent of adjusted gross income—Continued											
	5 percent under 6 percent		6 percent under 7 percent		7 percent under 8 percent		8 percent under 9 percent		9 percent under 10 percent		10 percent under 15 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Total.....	1,890,597	702,127	1,215,962	530,404	804,885	381,890	600,406	335,675	462,745	282,011	1,278,079	928,493
Under \$600.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	2,387	96
\$600 under \$1,000.....	10,305	469	13,051	646	9,511	533	8,146	552	6,945	503	30,601	2,974
\$1,000 under \$1,500.....	31,535	1,988	25,755	1,920	24,383	1,144	24,732	2,568	19,464	2,189	68,790	10,319
\$1,500 under \$2,000.....	43,799	4,406	44,359	4,634	37,701	5,561	26,369	3,681	27,768	4,345	66,081	13,403
\$2,000 under \$2,500.....	75,842	8,480	55,207	7,458	55,750	10,831	28,190	5,127	25,011	5,084	73,373	19,241
\$2,500 under \$3,000.....	77,768	10,735	63,636	10,470	49,146	14,492	30,403	6,695	27,565	6,839	88,330	27,994
\$3,000 under \$3,500.....	84,690	13,719	72,693	14,103	48,726	14,060	36,718	9,517	32,323	9,507	84,476	31,313
\$3,500 under \$4,000.....	109,154	20,390	72,260	16,088	46,286	13,183	37,443	11,220	29,469	9,984	83,688	35,827
\$4,000 under \$4,500.....	114,411	24,107	64,678	16,484	53,720	15,879	35,149	11,979	25,458	9,770	86,268	41,438
\$4,500 under \$5,000.....	117,323	27,681	80,932	22,881	50,841	15,691	30,874	11,774	24,618	10,571	80,708	43,581
\$5,000 under \$6,000.....	235,448	64,486	161,503	52,662	92,432	35,428	61,312	26,941	51,488	25,434	145,616	89,866
\$6,000 under \$7,000.....	222,233	70,831	130,349	50,260	68,683	31,369	67,390	34,711	43,909	25,601	125,880	90,843
\$7,000 under \$8,000.....	200,535	74,319	98,023	43,652	62,190	32,477	54,811	32,369	39,995	26,933	88,837	73,861
\$8,000 under \$9,000.....	128,324	53,815	76,492	38,704	40,162	23,744	42,633	28,874	25,438	19,400	53,776	50,728
\$9,000 under \$10,000.....	97,214	45,390	56,617	31,979	36,928	24,276	28,163	21,257	17,392	14,858	50,070	53,228
\$10,000 under \$11,000.....	77,066	39,935	45,319	28,224	26,432	13,296	19,655	16,410	14,719	13,962	33,620	39,192
\$11,000 under \$12,000.....	53,952	30,761	32,370	22,127	19,392	15,552	12,517	11,484	9,732	9,992	22,491	28,841
\$12,000 under \$13,000.....	38,645	23,844	21,518	15,993	15,107	13,115	10,154	10,113	7,757	8,739	17,196	24,052
\$13,000 under \$14,000.....	27,816	18,480	16,830	13,531	10,838	10,140	7,294	7,826	4,988	6,031	11,382	17,383
\$14,000 under \$15,000.....	22,643	15,834	13,331	11,489	8,589	3,610	5,712	6,589	4,316	5,602	10,478	16,786
\$15,000 under \$20,000.....	57,973	48,795	33,070	33,698	22,206	25,450	14,496	19,697	9,849	15,159	21,494	41,657
\$20,000 under \$25,000.....	20,763	22,921	13,737	18,299	9,027	13,949	6,024	10,675	4,649	9,224	10,040	25,197
\$25,000 under \$50,000.....	30,206	49,672	18,697	37,718	12,725	20,389	8,901	23,737	6,627	20,082	15,425	60,733
\$50,000 under \$100,000.....	6,478	20,998	4,437	17,492	3,200	14,674	2,422	12,846	2,087	12,762	5,481	43,375
\$100,000 under \$150,000.....	790	4,671	579	4,141	438	3,637	370	3,537	323	3,481	1,090	15,549
\$150,000 under \$200,000.....	202	1,719	165	1,681	140	1,679	101	1,387	135	2,056	402	8,086
\$200,000 under \$500,000.....	164	2,183	131	2,143	108	2,205	107	2,303	105	2,513	425	14,208
\$500,000 under \$1,000,000.....	16	545	18	759	19	853	13	747	21	1,264	57	4,489
\$1,000,000 or more.....	9	941	5	11,163	5	649	7	1,048	1	100	17	4,233
Returns under \$5,000.....	670,720	111,987	492,771	94,689	376,264	171,398	258,324	63,124	219,214	58,818	664,702	226,186
Returns \$5,000 under \$10,000.....	883,754	308,841	522,984	217,257	300,395	147,294	254,309	144,152	178,222	112,226	463,779	358,526
Returns \$10,000 or more.....	336,123	281,299	200,207	218,458	128,226	111,198	87,773	128,399	65,309	110,967	149,598	343,781

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—CONTRIBUTIONS—Continued
[Taxable and nontaxable returns]

Adjusted gross income classes	Deduction for contributions as a percent of adjusted gross income—Continued													
	15 percent under 20 percent		20 percent		Over 20 percent under 30 percent		30 percent		Over 30 percent under 40 percent		40 percent under 50 percent		50 percent or more	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Total.....	316,636	357,635	49,636	83,069	138,399	341,876	44,140	181,956	19,409	22,757	8,300	5,618	11,590	79,947
Under \$600.....	3,133	242	(¹)	(¹)	2,893	283	(¹)	(¹)	1,727	200	2,280	290	4,924	1,285
\$600 under \$1,000.....	12,306	1,710	2,580	425	9,340	1,915	2,287	614	2,673	721			1,100	650
\$1,000 under \$1,500.....	24,445	5,167	3,866	976	13,200	4,040	2,587	1,012	1,920	865			1,633	1,434
\$1,500 under \$2,000.....	35,537	10,433	6,247	2,144	12,487	5,269	5,587	2,940	2,580	1,482				
\$2,000 under \$2,500.....	23,801	8,636	5,546	2,439	14,759	8,073	3,293	2,168	(¹)	(¹)				
\$2,500 under \$3,000.....	26,681	12,176	(¹)	(¹)	11,807	7,901	3,767	3,120	3,852	3,510	5,679	3,910		
\$3,000 under \$3,500.....	18,118	9,851	3,400	2,175	11,507	9,039	3,067	2,915						
\$3,500 under \$4,000.....	22,792	13,949	3,767	2,787	6,751	6,137	3,659	4,171	4,067	5,458				
\$4,000 under \$4,500.....	18,469	13,087	3,267	2,785	5,968	5,983								
\$4,500 under \$5,000.....	19,020	14,924	1,830	1,733	7,288	8,104	4,093	5,345					3,358	7,800
\$5,000 under \$6,000.....	25,921	23,016	3,166	3,558	8,249	10,638								
\$6,000 under \$7,000.....	22,707	23,721	3,760	4,863	6,954	10,512	4,680	8,190						
\$7,000 under \$8,000.....	15,493	18,969	2,280	3,345	4,478	8,315			(¹)	(¹)	(¹)	(¹)		
\$8,000 under \$9,000.....	9,054	12,797	(¹)	(¹)	3,667	7,966	2,313	5,876						
\$9,000 under \$10,000.....	6,447	10,430			2,213	5,101								
\$10,000 under \$11,000.....	5,347	9,110	602	1,270	1,935	5,083	435	1,362						
\$11,000 under \$12,000.....	3,665	6,895	468	1,079	1,040	2,840	602	2,171			(¹)	(¹)	(¹)	(¹)
\$12,000 under \$13,000.....	2,817	5,714			836	2,428								
\$13,000 under \$14,000.....	2,442	5,393	639	1,741	773	2,514	434	1,755						
\$14,000 under \$15,000.....	1,509	3,580			769	2,710	(¹)	(¹)						
\$15,000 under \$20,000.....	4,656	13,420	535	1,883	2,278	9,454	1,509	7,618						
\$20,000 under \$25,000.....	2,307	8,557	468	2,077	1,567	8,673	876	5,912						
\$25,000 under \$50,000.....	5,493	31,957	1,186	8,342	3,164	28,786	1,760	18,097	190	1,277				
\$50,000 under \$100,000.....	2,790	32,887	713	9,931	2,461	41,590	1,118	23,160			(¹)	(¹)	(¹)	(¹)
\$100,000 under \$150,000.....	763	15,807	251	6,102	794	24,151	322	11,618	8	297	1	61	6	693
\$150,000 under \$200,000.....	417	12,142	108	3,726	396	17,308	179	9,227	1	55			8	2,571
\$200,000 under \$500,000.....	426	20,566	150	8,789	660	48,974	339	30,264	7	597			21	9,155
\$500,000 under \$1,000,000.....	66	7,606	25	3,398	101	17,583	75	15,335					12	8,870
\$1,000,000 or more.....	14	4,893	8	3,530	64	30,506	31	18,379	4	5,190			14	41,084
Returns under \$5,000.....	204,302	90,175	33,791	16,738	96,000	56,744	29,333	22,403	18,506	13,546	7,959	4,200	10,522	8,792
Returns \$5,000 under \$10,000.....	79,622	88,933	10,692	14,463	25,561	42,532	6,993	14,066	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
Returns \$10,000 or more.....	32,712	178,527	5,153	51,868	16,838	242,600	7,814	145,487	210	7,416	41	408	575	68,788

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con.

Adjusted gross income classes	Number of returns with deduction for interest paid	Amount of deduction for interest paid (Thousand dollars)	Deduction for interest paid as a percent of adjusted gross income									
			0 percent under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	20,993,687	10,274,461	1,972,359	96,031	2,088,436	27,206	2,310,784	444,907	1,970,969	609,736	1,803,214	718,198
Under \$500	16,037	6,244	-	-	-	-	-	-	-	-	-	-
\$500 under \$1,000	55,927	10,666	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000 under \$1,500	42,774	23,962	14,158	94	14,431	263	12,577	399	8,679	401	7,306	425
\$1,500 under \$2,000	258,304	49,316	30,343	301	27,178	714	26,127	1,129	14,510	381	12,877	1,000
\$2,000 under \$2,500	392,321	74,016	55,366	736	54,282	1,835	38,950	2,184	32,220	2,541	24,372	2,520
\$2,500 under \$3,000	527,829	109,282	64,729	1,020	79,749	2,621	48,910	3,257	52,575	5,021	37,845	4,693
\$3,000 under \$3,500	669,949	169,474	75,733	1,373	85,044	3,101	74,275	5,960	57,476	6,711	45,539	6,596
\$3,500 under \$4,000	830,008	214,627	112,778	2,468	111,350	4,228	88,058	8,174	73,846	9,663	59,628	10,101
\$4,000 under \$4,500	964,993	277,332	118,043	2,861	127,319	5,073	94,734	9,990	87,895	13,024	67,823	12,823
\$4,500 under \$5,000	1,059,718	330,849	120,801	3,046	125,131	5,823	114,202	13,360	102,907	17,103	81,796	17,546
\$5,000 under \$6,000	2,655,591	945,383	278,346	8,500	278,669	24,906	260,579	36,021	246,796	47,412	206,829	51,325
\$6,000 under \$7,000	2,740,739	1,157,026	209,797	7,106	253,567	25,575	261,648	42,691	244,697	55,362	229,846	66,911
\$7,000 under \$8,000	2,422,412	1,173,846	181,260	7,311	200,668	24,000	211,214	39,615	214,418	56,298	214,259	71,897
\$8,000 under \$9,000	1,858,283	988,923	142,864	6,475	154,575	19,696	151,997	32,278	173,512	51,599	167,968	64,563
\$9,000 under \$10,000	1,403,583	817,173	93,234	4,846	114,504	16,370	122,041	28,961	136,784	45,567	139,569	59,380
\$10,000 under \$11,000	1,105,988	694,293	75,136	4,100	83,472	11,172	96,773	25,431	113,301	41,659	117,997	55,818
\$11,000 under \$12,000	792,017	521,737	57,366	3,337	60,607	10,511	78,270	22,485	86,154	34,793	90,010	46,607
\$12,000 under \$13,000	558,522	389,733	44,851	2,853	47,305	7,900	58,436	18,251	62,562	27,396	64,269	36,033
\$13,000 under \$14,000	394,299	281,063	34,637	2,260	37,474	5,679	43,441	14,748	46,950	22,172	43,472	26,358
\$14,000 under \$15,000	296,149	225,373	29,798	2,047	30,186	4,626	33,016	11,935	34,153	17,319	35,894	23,400
\$15,000 under \$20,000	712,232	607,226	83,408	6,660	81,014	21,856	83,829	35,924	87,656	52,086	84,926	64,808
\$20,000 under \$25,000	371,889	281,512	41,229	4,287	37,142	11,420	39,156	21,832	35,325	30,479	30,286	30,286
\$25,000 under \$50,000	364,105	516,906	73,678	11,123	61,092	15,104	55,104	45,916	46,540	53,057	53,057	44,538
\$50,000 under \$100,000	81,339	225,975	25,053	7,094	16,274	1,584	10,429	16,668	6,947	15,358	4,734	13,771
\$100,000 under \$150,000	10,687	63,766	4,085	1,963	1,820	1,110	1,004	2,952	709	2,929	493	2,647
\$150,000 under \$200,000	3,477	30,462	1,425	917	542	338	285	1,210	199	1,184	163	1,259
\$200,000 under \$500,000	3,636	54,829	1,732	1,773	497	392	295	1,980	181	1,788	139	1,722
\$500,000 under \$1,000,000	618	21,810	366	688	61	543	34	598	16	344	15	442
\$1,000,000 or more	261	11,657	170	782	21	743	20	889	9	489	7	568
Returns under \$5,000	4,917,860	1,365,768	594,024	11,909	628,940	31,350	503,213	44,562	434,060	55,458	341,773	55,865
Returns \$5,000 under \$10,000	11,080,608	5,082,351	905,501	34,238	1,001,983	10,607	1,007,479	179,566	1,016,207	256,238	953,471	314,076
Returns \$10,000 or more	4,995,219	3,926,342	472,834	49,884	457,513	13,249	500,092	220,779	520,702	298,040	502,970	348,257
Adjusted gross income classes	Deduction for interest paid as a percent of adjusted gross income—Continued											
	5 percent under 6 percent		6 percent under 7 percent		7 percent under 8 percent		8 percent under 9 percent		9 percent under 10 percent		10 percent under 15 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	1,706,795	819,546	1,563,400	876,174	1,416,911	881,594	1,202,600	826,322	1,005,619	762,254	2,579,566	2,254,812
Under \$500	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500 under \$1,000	7,086	464	7,319	588	6,852	653	3,600	390	5,966	742	15,931	2,594
\$1,000 under \$1,500	15,071	1,442	14,871	1,041	8,132	1,107	8,026	1,197	9,598	1,589	27,050	5,966
\$1,500 under \$2,000	22,162	2,792	15,370	2,293	18,542	3,168	15,731	3,054	9,706	2,102	38,563	10,737
\$2,000 under \$3,000	28,293	4,239	22,097	3,941	28,897	4,901	15,991	3,668	15,052	3,972	54,183	18,165
\$3,000 under \$3,500	42,480	7,499	30,876	6,516	33,601	1,199	23,836	6,546	24,751	7,639	78,000	31,098
\$3,500 under \$4,000	51,039	10,562	37,721	9,160	43,232	11,274	35,865	11,365	23,892	8,506	94,183	43,577
\$4,000 under \$4,500	53,246	12,510	50,392	13,935	56,742	13,078	44,439	16,189	34,610	13,880	125,220	66,039
\$4,500 under \$5,000	70,704	18,233	60,777	18,779	58,945	21,770	50,233	20,282	41,651	18,770	135,850	78,494
\$5,000 under \$6,000	203,936	61,496	167,627	60,340	150,356	61,411	155,847	73,419	120,195	63,049	412,206	275,504
\$6,000 under \$7,000	218,046	77,755	215,899	91,446	202,311	91,502	180,373	99,581	157,297	96,925	448,999	349,563
\$7,000 under \$8,000	205,099	84,935	216,140	104,933	196,042	109,917	178,103	113,255	151,332	107,303	357,135	315,086
\$8,000 under \$9,000	185,539	86,876	166,563	91,564	143,717	91,269	131,325	94,497	123,781	99,634	260,047	259,131
\$9,000 under \$10,000	131,854	68,572	147,554	90,545	121,442	83,751	98,651	78,932	92,526	83,021	167,433	186,041
\$10,000 under \$11,000	117,643	67,765	112,764	76,768	102,282	81,157	82,155	73,138	63,589	63,053	117,535	143,992
\$11,000 under \$12,000	90,467	57,080	81,325	60,508	69,650	51,758	52,780	51,254	38,999	42,314	70,956	95,623
\$12,000 under \$13,000	64,772	44,396	52,142	42,194	44,971	41,885	35,681	37,708	26,001	30,597	46,242	67,244
\$13,000 under \$14,000	43,789	32,352	39,288	34,309	32,996	33,216	22,615	25,822	14,724	18,768	28,064	44,015
\$14,000 under \$15,000	29,937	23,802	26,911	25,227	22,110	23,869	15,920	19,474	11,526	15,819	20,615	34,856
\$15,000 under \$20,000	72,301	67,060	58,421	64,170	46,193	53,468	32,588	46,568	23,039	36,989	42,047	84,267
\$20,000 under \$25,000	22,606	27,451	16,583	23,838	12,653	21,978	8,201	15,295	7,385	15,491	13,318	35,402
\$25,000 under \$50,000	24,807	43,760	17,700	36,683	11,877	23,780	7,909	21,924	6,752	20,890	15,507	60,682
\$50,000 under \$100,000	3,326	11,883	2,395	10,183	1,951	1,532	1,548	8,486	1,089	6,714	3,338	27,168
\$100,000 under \$150,000	374	2,428	298	2,284	209	1,865	162	1,643	162	1,830	520	7,574
\$150,000 under \$200,000	112	1,035	105	1,173	68	859	65	952	63	1,010	146	2,951
\$200,000 under \$500,000	103	1,563	61	1,167	56	1,182	57	1,301	50	1,339	136	4,857
\$500,000 under \$1,000,000	16	536	7	398	10	488	5	238	3	187	30	2,433
\$1,000,000 or more	7	967	7	1,450	2	335	1	94	-	-	7	1,140
Returns under \$5,000	292,061	57,834	241,510	56,964	258,009	77,372	198,614	62,741	167,106	57,361	575,319	257,283
Returns \$5,000 under \$10,000	344,474	379,634	913,783	438,838	813,868	441,850	744,299	459,684	645,131	449,932	1,645,780	1,385,325
Returns \$10,000 or more	470,260	382,078	408,107	380,322	345,034	361,372	259,687	303,897	193,382	254,961	358,467	612,204

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con.

PART III.—INTEREST PAID—Continued
[Taxable and nontaxable returns]

Adjusted gross income classes	Deduction for interest paid as a percent of adjusted gross income—Continued									
	15 percent under 20 percent		20 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent or more	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total.....	743,890	794,429	356,648	474,191	88,865	172,649	35,764	89,805	47,867	181,607
Under \$600.....	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	11,502	5,798
\$600 under \$1,000.....	3,574	522	4,873	1,016	4,753	1,432	2,280	911	5,765	5,144
\$1,000 under \$1,500.....	8,280	1,864	12,882	4,009	7,381	3,295	4,286	2,483	6,040	5,298
\$1,500 under \$2,000.....	22,251	6,764	23,504	9,817	9,439	5,575	5,353	4,060	3,974	6,113
\$2,000 under \$2,500.....	25,705	9,791	23,376	12,964	9,582	7,545	3,693	3,592	4,201	6,162
\$2,500 under \$3,000.....	33,777	15,860	31,570	20,654	9,520	9,153	3,241	3,903	1,400	2,574
\$3,000 under \$3,500.....	47,386	26,865	34,471	27,317	10,228	10,864	3,474	5,058	2,979	7,132
\$3,500 under \$4,000.....	50,171	32,063	36,674	32,059	7,772	9,912	1,513	2,433	2,286	6,082
\$4,000 under \$4,500.....	65,645	47,935	33,849	33,247	3,188	4,431	400	750	1,393	3,567
\$4,500 under \$5,000.....	59,949	48,532	31,179	34,815	3,546	5,810	1,294	2,828	(¹)	(¹)
\$5,000 under \$6,000.....	130,259	120,952	37,715	48,012	3,981	7,120	920	2,253		
\$6,000 under \$7,000.....	92,045	100,353	19,687	29,260	3,474	7,570	2,300	6,469		
\$7,000 under \$8,000.....	69,643	86,897	21,359	37,273	3,820	9,738	1,420	4,958	2,956	12,179
\$8,000 under \$9,000.....	42,428	60,799	11,860	23,059	1,094	3,051	813	3,078		
\$9,000 under \$10,000.....	29,705	47,753	6,940	15,113	420	1,381	793	3,045		
\$10,000 under \$11,000.....	17,026	30,079	4,148	10,130	1,500	5,411	401	1,842		
\$11,000 under \$12,000.....	10,350	19,932	3,813	10,098	736	2,785	234	1,235		
\$12,000 under \$13,000.....	7,156	15,118	2,528	7,295	836	3,519	268	1,476	1,568	13,728
\$13,000 under \$14,000.....	4,456	10,224	1,591	5,010	602	2,817	100	579		
\$14,000 under \$15,000.....	3,599	8,885	1,509	5,277	401	2,084	268	1,762		
\$15,000 under \$20,000.....	8,942	26,117	4,772	18,949	1,933	11,486	535	4,044	628	8,774
\$20,000 under \$25,000.....	3,422	13,301	2,144	11,791	1,137	8,876	438	4,442	571	8,406
\$25,000 under \$50,000.....	5,395	30,881	4,034	33,290	1,760	21,141	476	7,615	1,102	25,841
\$50,000 under \$100,000.....	1,578	18,244	1,420	23,403	548	12,511	258	7,960	451	21,416
\$100,000 under \$150,000.....	252	5,234	280	8,180	124	5,081	70	3,781	119	10,255
\$150,000 under \$200,000.....	99	2,924	73	3,017	52	3,034	28	2,136	46	5,463
\$200,000 under \$500,000.....	89	4,241	81	5,721	43	4,174	41	4,801	75	15,238
\$500,000 under \$1,000,000.....	11	1,203	12	1,895	8	1,914	7	2,138	17	7,895
\$1,000,000 or more.....	4	1,053	4	1,487	1	776	-	-	1	884
Returns under \$5,000.....	317,431	190,239	232,678	175,931	66,395	58,180	26,394	26,191	40,333	51,528
Returns \$5,000 under \$10,000.....	364,080	416,754	97,561	152,717	12,789	28,860	6,246	19,803	2,956	12,179
Returns \$10,000 or more.....	62,379	187,436	26,409	145,543	9,681	85,609	3,124	43,811	4,578	117,900

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con.

PART IV.—TAXES PAID												
[Taxable and nontaxable returns]												
Adjusted gross income classes	Number of returns with deduction for taxes paid	Amount of deduction for taxes paid (Thousand dollars)	Deduction for taxes paid as a percent of adjusted gross income									
			0 percent under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Total	26,046,964	13,044,911	248,186	16,241	823,207	111,923	1,755,745	372,266	2,947,729	870,177	3,817,938	1,456,290
Under \$600	28,764	7,358	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$600 under \$1,000	174,992	22,832			12,917	171	11,471	231	12,251	355	8,405	324
\$1,000 under \$1,500	411,155	59,269	15,148	142	30,715	630	37,227	1,191	32,722	1,429	21,677	1,253
\$1,500 under \$2,000	615,362	108,218	21,110	223	46,233	1,247	48,746	2,146	47,616	2,957	48,539	3,865
\$2,000 under \$2,500	787,592	154,908	21,670	315	53,947	1,917	67,427	3,818	79,821	6,294	71,672	7,262
\$2,500 under \$3,000	931,138	198,734	23,549	420	69,293	2,983	81,058	5,606	96,324	9,229	92,453	11,469
\$3,000 under \$3,500	1,065,042	252,377	20,226	366	54,057	2,755	96,329	7,939	125,965	14,343	119,306	17,482
\$3,500 under \$4,000	1,220,184	310,552	19,289	438	63,498	3,805	122,405	11,470	144,804	19,121	153,883	25,944
\$4,000 under \$4,500	1,321,744	369,575	14,774	393	55,873	3,806	119,301	12,917	165,685	24,866	184,357	35,577
\$4,500 under \$5,000	1,399,425	419,215	17,172	535	54,930	4,132	124,923	14,797	180,837	30,266	217,354	46,504
\$5,000 under \$5,500	3,229,238	1,110,843	23,033	771	94,703	8,367	234,713	32,949	395,838	76,950	502,808	124,647
\$5,500 under \$6,000	3,149,766	1,278,355	15,836	633	65,424	6,666	180,219	29,938	366,119	84,318	490,353	143,895
\$6,000 under \$6,500	2,720,335	1,264,049	7,953	367	50,772	6,138	146,694	28,519	283,496	75,163	422,186	142,787
\$6,500 under \$7,000	2,060,789	1,078,604	4,086	251	21,912	3,049	92,311	20,114	225,830	67,946	323,425	124,531
\$7,000 under \$7,500	1,556,420	899,541		206	15,512	2,369	65,589	15,818	163,274	54,907	256,134	110,452
\$7,500 under \$8,000	1,218,900	776,249	2,882	204	13,773	2,312	49,736	13,448	123,116	45,910	202,997	96,541
\$8,000 under \$8,500	881,108	602,822	2,710	200	11,497	2,156	41,739	12,363	97,215	39,678	150,937	78,494
\$8,500 under \$9,000	628,066	466,870	1,944	148	9,693	1,964	29,236	9,391	68,216	30,197	110,312	62,373
\$9,000 under \$9,500	452,074	361,228	1,174	116	6,968	1,507	21,804	7,589	49,131	23,490	80,729	49,195
\$9,500 under \$10,000	343,998	295,043	1,539	146	6,073	1,432	18,503	6,889	40,406	20,773	61,428	40,214
\$10,000 under \$10,500	898,826	862,283	5,419	597	21,952	6,058	53,721	23,646	103,279	62,531	153,016	117,937
\$10,500 under \$11,000	352,375	452,060	3,840	500	13,459	4,787	31,635	18,057	50,265	39,286	60,407	60,407
\$11,000 under \$11,500	495,291	951,955	10,070	2,255	31,492	7,417	58,861	51,103	77,725	90,773	71,394	104,636
\$11,500 under \$12,000	117,652	441,443	5,044	2,305	14,275	4,929	17,793	29,084	14,926	33,644	11,785	34,089
\$12,000 under \$12,500	15,475	106,338	1,350	1,023	2,410	4,308	1,986	5,866	1,538	6,361	1,189	6,367
\$12,500 under \$13,000	4,976	49,724	591	589	771	1,965	562	2,370	425	2,539	350	2,691
\$13,000 under \$13,500	5,109	85,514	866	1,401	721	2,962	494	3,394	400	3,932	371	4,603
\$13,500 under \$14,000	815	25,636	260	761	106	1,000	55	868	63	1,479	48	1,474
\$14,000 or more	353	33,316	136	914	31	1,089	19	732	22	1,439	14	1,486
Returns under \$5,000	7,955,398	1,903,038	156,499	2,854	441,663	11,448	710,075	60,128	886,445	108,861	918,080	149,471
Returns \$5,000 under \$10,000	12,716,548	5,631,392	53,662	2,228	248,323	16,589	719,526	127,338	1,434,557	359,284	1,994,906	646,312
Returns \$10,000 or more	5,375,018	5,510,481	38,025	11,159	133,221	13,886	326,144	184,800	626,727	402,032	904,952	660,507

Deduction for taxes paid as a percent of adjusted gross income—Continued												
Adjusted gross income classes	5 percent under 6 percent		6 percent under 7 percent		7 percent under 8 percent		8 percent under 9 percent		9 percent under 10 percent		10 percent under 15 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	4,072,552	1,909,223	3,629,304	1,982,509	2,668,898	1,648,969	1,808,519	1,235,459	1,193,780	879,882	2,144,741	1,703,811
Under \$600	(1)	(1)	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)
\$600 under \$1,000	8,698	400	8,705	507	5,246	337	8,405	587	5,566	410	28,781	2,994
\$1,000 under \$1,500	27,756	1,992	28,662	2,368	18,550	1,840	18,071	1,945	14,598	1,794	55,806	8,783
\$1,500 under \$2,000	42,907	4,179	41,872	4,720	29,270	3,881	34,841	5,190	26,077	4,390	104,094	22,297
\$2,000 under \$2,500	69,570	8,751	56,964	8,409	54,603	9,232	39,395	7,520	36,274	7,806	114,025	31,285
\$2,500 under \$3,000	84,149	12,737	90,931	16,380	65,349	13,560	66,503	10,881	44,521	11,646	139,078	46,402
\$3,000 under \$3,500	113,579	21,187	103,135	21,793	79,215	19,352	61,635	17,004	54,526	16,707	155,861	61,482
\$3,500 under \$4,000	150,173	30,860	115,442	28,131	110,160	31,008	75,481	23,914	55,070	19,595	145,633	65,988
\$4,000 under \$4,500	179,217	41,812	139,984	37,908	97,746	31,016	87,827	31,861	69,350	27,727	162,193	82,227
\$4,500 under \$5,000	184,596	48,070	166,166	51,239	117,161	41,715	82,516	33,415	67,524	30,202	146,022	81,141
\$5,000 under \$6,000	489,981	148,325	433,079	155,378	333,376	137,231	221,654	103,548	168,244	88,441	281,818	180,883
\$6,000 under \$7,000	510,783	182,031	454,406	191,745	371,589	179,942	261,423	143,467	166,763	102,492	230,292	169,827
\$7,000 under \$8,000	467,362	192,313	449,885	219,137	338,571	138,823	239,187	151,449	141,338	99,966	155,994	133,747
\$8,000 under \$9,000	382,262	177,522	372,128	204,651	264,641	157,638	169,231	121,434	89,682	72,005	105,455	101,888
\$9,000 under \$10,000	317,386	165,447	288,929	177,200	192,425	135,941	117,778	94,354	59,655	53,401	69,364	75,306
\$10,000 under \$11,000	254,513	146,586	230,621	156,537	153,967	130,137	87,704	77,580	45,043	44,594	47,937	57,659
\$11,000 under \$12,000	186,252	117,555	162,225	120,484	104,288	39,082	56,665	54,882	28,627	31,010	33,869	44,373
\$12,000 under \$13,000	133,537	91,401	112,002	90,302	75,461	70,171	40,742	42,867	19,765	23,328	23,147	33,193
\$13,000 under \$14,000	96,217	71,216	84,080	73,313	51,677	51,898	26,195	29,872	14,093	17,933	17,165	26,684
\$14,000 under \$15,000	70,061	55,787	57,577	53,880	37,472	40,478	22,340	27,324	11,968	16,455	13,919	23,055
\$15,000 under \$20,000	167,928	156,351	131,124	143,944	89,475	113,542	53,179	76,891	33,538	53,610	38,656	76,774
\$20,000 under \$25,000	56,557	68,574	44,757	64,275	32,270	53,606	20,040	37,753	13,313	28,079	21,097	54,625
\$25,000 under \$30,000	62,087	111,598	48,157	103,466	36,873	30,375	30,018	84,688	21,177	67,741	38,120	152,463
\$30,000 under \$40,000	9,907	35,204	8,795	37,045	7,315	35,964	6,367	35,251	5,568	34,859	12,548	98,353
\$40,000 under \$50,000	1,153	7,536	1,031	7,967	890	7,906	762	7,701	749	8,460	1,782	25,174
\$50,000 under \$100,000	341	3,215	336	3,697	269	3,434	259	3,752	249	4,055	585	11,910
\$100,000 under \$500,000	317	4,957	259	4,896	292	6,219	262	6,260	253	6,641	591	19,820
\$500,000 under \$1,000,000	41	1,961	43	1,845	35	1,763	25	1,438	32	2,031	75	5,686
\$1,000,000 or more	22	2,058	9	1,292	19	2,852	14	2,631	17	4,497	34	9,759
Returns under \$5,000	865,845	169,992	749,861	171,455	577,993	151,967	454,674	132,317	373,706	120,284	1,052,293	402,632
Returns \$5,000 under \$10,000	2,167,774	865,638	1,998,427	948,111	1,500,602	839,575	1,009,273	614,252	625,682	416,305	842,923	661,651
Returns \$10,000 or more	1,038,933	873,593	881,016	862,943	590,303	637,427	344,572	488,890	194,392	343,293	249,525	639,528

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con.

PART IV.—TAXES PAID—Continued
 [Taxable and nontaxable return]

Adjusted gross income classes	Deduction for taxes paid as a percent of adjusted gross income—Continued									
	15 percent under 20 percent		20 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent or more	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total.....	489,874	400,598	302,079	257,948	76,827	87,598	26,437	35,989	41,148	76,028
Under \$600.....	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)				
\$600 under \$1,000.....	18,191	2,666	21,185	4,345	7,932	2,396	4,946	1,800	17,562	6,283
\$1,000 under \$1,500.....	42,735	9,417	39,088	11,973	19,506	8,477	5,973	3,303	8,832	5,287
\$1,500 under \$2,000.....	45,175	13,575	57,591	23,926	13,580	8,083	(¹)	(¹)	2,921	2,732
\$2,000 under \$2,500.....	59,376	23,250	49,490	26,724	8,972	6,804	3,359	3,298	5,279	7,212
\$2,500 under \$3,000.....	58,126	27,121	29,405	19,311	7,033	6,284				
\$3,000 under \$3,500.....	41,821	23,091	28,055	20,989	4,946	5,576			3,658	8,974
\$3,500 under \$4,000.....	42,791	27,503	16,899	14,657	3,466	4,356		4,163		
\$4,000 under \$4,500.....	34,751	25,006	9,713	9,319		4,240				
\$4,500 under \$5,000.....	28,069	22,074	10,365	11,986	2,884					
\$5,000 under \$6,000.....	34,928	31,819	12,283	15,144						
\$6,000 under \$7,000.....	28,440	30,792	7,326	10,785						
\$7,000 under \$8,000.....	12,447	15,568	3,550	6,181	4,173	9,208	(¹)	(¹)	(¹)	(¹)
\$8,000 under \$9,000.....	7,307	10,635	1,726	3,303						
\$9,000 under \$10,000.....	4,320	6,813	2,707	5,425						
\$10,000 under \$11,000.....	4,281	7,449	1,676	4,153	387	1,442				
\$11,000 under \$12,000.....	3,594	7,033	937	2,447	320	1,260				
\$12,000 under \$13,000.....	2,877	6,131	702	2,046						
\$13,000 under \$14,000.....	1,673	3,883	769	2,471	334	1,528				
\$14,000 under \$15,000.....	1,743	4,326	736	2,504			736	4,956	662	7,190
\$15,000 under \$20,000.....	4,653	13,570	1,813	7,209	472	2,619				
\$20,000 under \$25,000.....	3,017	11,214	1,174	6,098	435	3,333				
\$25,000 under \$50,000.....	5,824	33,029	1,833	16,174	846	9,715	414	6,169	767	15,850
\$50,000 under \$100,000.....	1,869	21,124	1,040	16,207	225	5,215	71	2,193	124	5,977
\$100,000 under \$150,000.....	367	7,523	168	4,791	54	2,216	22	1,211	24	1,934
\$150,000 under \$200,000.....	133	3,862	71	2,938	19	1,145	4	336	11	1,226
\$200,000 under \$500,000.....	144	7,112	81	4,894	23	2,105	16	1,945	19	4,373
\$500,000 under \$1,000,000.....	16	1,768	6	923	7	1,417	1	251	2	1,371
\$1,000,000 or more.....	12	3,170	3	855	-	-	-	-	1	542
Returns under \$5,000.....	372,229	173,777	263,478	143,400	69,532	46,395	24,773	17,569	38,252	30,488
Returns \$5,000 under \$10,000.....	87,442	95,627	27,592	40,838	4,173	9,208	(¹)	(¹)	(¹)	(¹)
Returns \$10,000 or more.....	30,203	131,194	11,009	73,710	3,122	31,995	1,264	17,061	1,610	38,463

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con.

Adjusted gross income classes	Number of returns with deduction for medical and dental expense	Amount of deduction for medical and dental expense (Thousand dollars)	Deduction for medical and dental expense as a percent of adjusted gross income									
			0 percent under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	16,900,093	6,378,699	1,865,320	100,322	2,208,381	287,506	1,964,191	394,032	1,652,916	430,534	1,370,466	426,860
Under \$600.....	14,954	7,404	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	105,809	37,306	-	-	(1)	(1)	4,172	100	(1)	(1)	4,053	164
\$1,000 under \$1,500.....	291,554	84,649	(1)	(1)	6,032	115	4,887	145	9,645	443	11,224	707
\$1,500 under \$2,000.....	458,885	147,062	9,986	10	11,925	304	16,123	740	20,115	1,236	23,981	1,944
\$2,000 under \$2,500.....	601,119	209,053	12,370	187	21,362	721	35,040	1,987	29,946	2,418	33,428	3,436
\$2,500 under \$3,000.....	582,318	234,308	17,449	309	31,772	1,301	35,814	2,509	46,225	4,475	42,101	5,213
\$3,000 under \$3,500.....	786,157	263,529	32,667	534	51,260	2,550	48,742	3,994	61,308	7,083	58,045	8,451
\$3,500 under \$4,000.....	366,079	297,820	48,650	1,003	66,205	3,799	73,299	6,916	73,785	9,683	74,732	12,506
\$4,000 under \$4,500.....	927,174	328,733	78,727	1,446	144,670	5,153	99,699	10,739	78,832	11,739	82,214	15,756
\$4,500 under \$5,000.....	979,245	343,698	62,754	1,687	93,097	5,622	104,870	12,447	99,414	16,561	103,819	22,139
\$5,000 under \$6,000.....	2,198,563	731,041	215,504	6,569	277,682	23,334	264,876	36,497	252,883	48,974	207,359	51,082
\$6,000 under \$7,000.....	2,311,290	631,813	248,424	8,780	322,250	31,122	288,786	46,904	251,227	56,873	204,653	59,366
\$7,000 under \$8,000.....	1,952,027	590,080	230,134	9,308	307,781	31,251	263,316	49,621	199,160	51,839	156,214	52,216
\$8,000 under \$9,000.....	1,199,995	418,785	208,700	8,979	240,812	31,566	187,694	39,428	146,168	43,089	109,460	41,172
\$9,000 under \$10,000.....	364,887	320,368	168,436	8,702	172,122	23,800	135,101	31,701	110,479	36,726	73,131	30,735
\$10,000 under \$11,000.....	529,898	253,235	122,701	6,916	134,372	21,930	104,392	27,088	75,164	27,313	52,907	24,711
\$11,000 under \$12,000.....	435,548	187,663	89,945	5,539	91,017	15,542	73,599	20,999	53,520	21,221	36,121	18,471
\$12,000 under \$13,000.....	298,571	137,494	66,903	4,451	65,295	12,103	50,510	15,470	33,171	14,400	22,869	12,737
\$13,000 under \$14,000.....	210,854	104,903	47,283	3,426	45,651	9,144	35,049	11,674	24,075	11,241	16,010	9,687
\$14,000 under \$15,000.....	157,715	87,012	34,808	2,680	33,292	7,048	27,693	9,929	17,297	8,665	11,592	7,904
\$15,000 under \$20,000.....	376,805	257,283	85,464	7,710	82,704	21,878	61,753	25,980	41,871	24,600	28,075	21,288
\$20,000 under \$25,000.....	133,854	126,937	33,945	3,932	28,930	5,421	21,781	11,909	12,815	9,783	7,971	7,938
\$25,000 under \$30,000.....	159,865	212,262	46,971	8,136	35,547	15,974	22,192	17,939	12,514	14,484	8,512	12,472
\$30,000 under \$35,000.....	36,669	76,271	14,201	4,859	8,171	7,738	3,972	6,315	2,232	5,043	1,675	4,957
\$35,000 under \$40,000.....	5,722	15,453	2,995	1,680	1,056	1,722	455	1,315	315	1,310	205	1,084
\$40,000 under \$50,000.....	1,980	5,971	1,163	856	346	825	135	577	79	470	65	496
\$50,000 under \$60,000.....	2,103	6,679	1,464	1,495	288	1,153	125	815	65	612	49	606
\$60,000 under \$70,000.....	303	1,242	290	474	25	234	16	293	11	219	1	22
\$70,000 under \$80,000.....	150	645	144	537	6	108	-	-	-	-	-	-
Returns under \$5,000.....	5,713,294	1,953,562	246,076	5,293	361,034	21,578	422,746	39,578	419,870	53,672	433,597	70,316
Returns \$5,000 under \$10,000.....	7,926,762	2,652,087	1,072,198	42,338	1,320,647	143,773	1,139,773	204,151	959,917	237,501	750,811	234,571
Returns \$10,000 or more.....	2,450,037	1,473,050	548,046	52,691	526,700	123,855	401,672	150,303	273,129	139,361	186,052	121,973

Adjusted gross income classes	Deduction for medical and dental expense as a percent of adjusted gross income—Continued											
	5 percent under 6 percent		6 percent under 7 percent		7 percent under 8 percent		8 percent under 9 percent		9 percent under 10 percent		10 percent under 15 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total.....	1,134,407	410,916	937,576	378,802	751,572	337,549	604,948	291,276	498,449	257,640	1,454,665	885,517
Under \$600.....	(1)	(1)	-	-	(1)	(1)	-	-	-	-	(1)	(1)
\$600 under \$1,000.....	11,991	832	3,559	187	11,198	1,126	4,546	321	3,374	253	16,571	1,837
\$1,000 under \$1,500.....	16,077	1,512	20,756	2,405	23,929	3,178	22,283	3,378	23,510	3,949	33,576	18,273
\$1,500 under \$2,000.....	31,968	3,979	33,760	5,005	28,303	4,778	35,399	6,779	29,590	6,289	109,584	30,793
\$2,000 under \$2,500.....	49,511	7,471	48,932	8,741	40,855	5,511	42,760	9,919	32,223	8,405	123,249	41,467
\$2,500 under \$3,000.....	62,115	11,197	58,501	12,382	48,362	11,743	47,672	13,159	44,878	14,006	129,834	52,279
\$3,000 under \$3,500.....	69,756	14,521	57,571	13,939	57,718	11,197	45,899	14,612	42,235	15,205	127,078	58,495
\$3,500 under \$4,000.....	69,778	16,242	67,020	18,484	58,812	13,690	46,015	16,694	42,275	17,026	127,446	66,277
\$4,000 under \$4,500.....	77,492	20,284	69,669	21,545	64,540	21,849	48,020	19,249	40,450	18,104	123,584	71,259
\$4,500 under \$5,000.....	191,681	58,060	163,762	58,570	119,974	41,233	97,470	45,307	64,623	33,742	205,175	134,739
\$5,000 under \$6,000.....	165,238	58,634	124,048	51,803	95,034	41,881	63,247	34,679	55,117	33,684	119,082	91,771
\$6,000 under \$7,000.....	126,853	51,700	89,935	43,179	69,549	33,832	50,952	32,276	32,256	22,633	31,261	72,565
\$7,000 under \$8,000.....	77,466	35,845	60,623	33,583	42,494	25,743	26,062	18,574	19,830	16,052	46,417	45,742
\$8,000 under \$9,000.....	53,484	27,722	36,482	21,204	27,416	13,427	23,236	18,499	18,424	16,519	31,211	35,422
\$9,000 under \$10,000.....	38,090	21,708	24,975	16,936	17,390	13,654	13,276	11,785	9,442	9,336	21,542	26,732
\$10,000 under \$11,000.....	24,025	14,989	16,983	12,568	11,018	9,385	8,313	8,081	6,189	6,722	13,386	18,399
\$11,000 under \$12,000.....	14,294	9,726	11,624	9,368	7,130	6,629	4,721	5,004	4,503	5,296	9,593	14,608
\$12,000 under \$13,000.....	10,568	7,784	8,362	7,254	6,117	5,112	2,650	3,014	2,476	3,148	6,726	10,609
\$13,000 under \$14,000.....	9,358	7,383	6,234	5,804	3,279	3,538	2,413	2,952	2,041	2,803	4,909	8,469
\$14,000 under \$15,000.....	18,513	17,107	12,151	13,261	9,025	11,518	6,284	9,040	5,247	8,494	11,318	23,472
\$15,000 under \$20,000.....	5,664	6,864	4,590	6,531	2,720	4,463	2,308	4,323	1,776	3,781	4,868	13,104
\$20,000 under \$25,000.....	6,021	11,182	4,490	9,537	4,188	11,165	2,864	8,098	2,129	6,501	6,731	27,220
\$25,000 under \$30,000.....	1,203	4,312	867	3,660	710	3,460	618	3,309	420	2,583	1,270	10,350
\$30,000 under \$40,000.....	113	730	98	781	90	804	83	823	51	559	156	2,363
\$40,000 under \$50,000.....	43	407	34	358	20	263	17	249	18	287	59	1,154
\$50,000 under \$60,000.....	39	605	27	469	14	256	15	302	15	305	1	21
\$60,000 under \$70,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$70,000 under \$80,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$80,000 under \$90,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$90,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$150,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$150,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$200,000 under \$300,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$300,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	391,754	76,158	374,311	83,936	335,404	87,186	300,419	84,961	273,892	85,195	890,960	348,777
Returns \$5,000 under \$10,000.....	614,722	231,961	472,850	208,339	354,467	181,116	260,967	149,335	190,250	122,630	483,146	380,239
Returns \$10,000 or more.....	127,931	102,797	90,415	86,527	61,701	71,247	43,562	56,980	34,307	49,815	80,559	156,501

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con.

PART V.—MEDICAL AND DENTAL EXPENSE—Continued
 [Taxable and nontaxable returns]

Adjusted gross income classes	Deduction for medical and dental expense as a percent of adjusted gross income—Continued									
	15 percent under 20 percent		20 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent or more	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total.....	665,934	505,105	526,914	505,362	191,501	246,002	92,049	148,632	170,804	472,644
Under \$600.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	9,681	6,718
\$600 under \$1,000.....	12,958	1,846	17,852	3,796	8,312	2,329	6,759	2,342	17,860	23,881
\$1,000 under \$1,500.....	43,223	9,390	47,586	14,727	20,485	8,830	11,200	6,592	23,606	29,584
\$1,500 under \$2,000.....	61,538	18,589	56,800	24,249	30,864	18,652	12,979	10,108	24,443	38,441
\$2,000 under \$2,500.....	63,652	24,660	80,087	43,803	23,546	18,221	12,506	12,496	20,618	43,501
\$2,500 under \$3,000.....	71,855	34,385	60,100	39,841	19,086	18,162	8,034	9,883	12,352	33,716
\$3,000 under \$3,500.....	62,064	34,623	44,938	34,901	19,835	22,087	6,340	9,145	9,596	25,380
\$3,500 under \$4,000.....	59,432	37,586	40,401	35,666	11,141	13,851	6,275	10,554	11,902	33,287
\$4,000 under \$4,500.....	55,924	40,373	35,339	35,403	14,066	20,521	4,367	8,194	8,206	25,996
\$4,500 under \$5,000.....	48,882	39,647	24,517	27,365	8,026	13,260	3,867	8,023	6,244	22,657
\$5,000 under \$6,000.....	69,195	64,945	43,394	55,439	12,406	23,475	5,839	14,175	6,740	26,900
\$6,000 under \$7,000.....	37,803	41,480	25,063	37,718	5,939	12,403	2,973	8,544	6,759	37,711
\$7,000 under \$8,000.....	23,223	29,864	11,913	22,002	3,307	8,319	3,993	14,206	5,364	35,952
\$8,000 under \$9,000.....	16,658	24,326	9,606	19,574	2,280	6,210				
\$9,000 under \$10,000.....	6,547	10,670	6,433	14,428	(1)	(1)	1,186	5,090		
\$10,000 under \$11,000.....	7,455	13,386	4,015	9,888	1,740	6,232	773	3,644	1,664	12,976
\$11,000 under \$12,000.....	5,496	10,653	2,881	7,766	1,811	7,200	576	2,922	668	7,206
\$12,000 under \$13,000.....	3,805	8,139	2,279	6,851	803	3,496	401	2,211	670	7,005
\$13,000 under \$14,000.....	2,576	5,988	1,940	6,432	769	3,589	134	801	468	5,000
\$14,000 under \$15,000.....	1,940	4,818	1,542	5,423	669	3,375	134	845	534	5,776
\$15,000 under \$20,000.....	5,389	15,808	4,963	20,982	1,740	10,063	502	3,842	1,806	23,240
\$20,000 under \$25,000.....	2,509	9,555	2,067	10,977	803	6,101	435	4,477	863	13,778
\$25,000 under \$50,000.....	3,045	16,295	2,366	19,410	854	10,143	692	10,072	749	13,634
\$50,000 under \$100,000.....	554	6,262	520	8,335	241	4,691	(1)	(1)	11	305
\$100,000 under \$150,000.....	89	1,736	12	352	4	159	-	-	-	-
\$150,000 under \$200,000.....	1	29	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	1	40	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	479,648	241,111	407,920	259,785	156,748	136,144	74,407	77,711	144,508	283,161
Returns \$5,000 under \$10,000.....	153,426	171,285	96,409	149,161	25,319	54,809	13,991	42,015	18,863	100,563
Returns \$10,000 or more.....	32,860	92,709	22,585	96,416	9,434	55,049	3,651	28,906	7,433	88,920

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

¹Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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

Table 17.—NUMBER OF RETURNS WITH DEDUCTION FOR STATE AND LOCAL SALES TAXES, BY SIZE OF DEDUCTION AND ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Deduction for State and local sales taxes		Number of returns by size of deduction for State and local sales taxes																
	Number of returns	Amount (Thousand dollars)	Under \$10	\$10 under \$20	\$20 under \$30	\$30 under \$40	\$40 under \$50	\$50 under \$60	\$60 under \$70	\$70 under \$80	\$80 under \$90	\$90 under \$100	\$100 under \$125	\$125 under \$150	\$150 under \$175	\$175 under \$200	\$200 under \$250	\$250 under \$300	\$300 or more
Grand total.....	21,276,290	2,684,274	176,732	594,380	742,253	1,085,633	1,287,111	1,306,364	1,476,863	1,457,818	1,183,848	1,160,407	2,632,724	2,058,220	1,699,071	1,348,779	1,685,611	881,845	958,615
Taxable returns, total.....	20,415,593	2,585,356	143,339	475,038	742,516	905,722	1,123,608	1,169,432	1,300,658	1,364,083	1,119,359	1,104,721	2,527,543	1,995,938	1,654,954	1,321,137	1,659,216	870,211	948,112
\$600 under \$1,000.....	43,162	1,006	3,098	18,515	9,238	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000 under \$1,500.....	171,510	5,432	3,479	48,330	59,920	28,087	8,258	4,865	5,272	6,919	4,939	6,125	5,039	2,966	(1)	5,325	(1)	(1)	(1)
\$1,500 under \$2,000.....	298,369	11,822	3,559	41,349	75,877	76,644	42,144	19,604	9,006	22,348	11,750	8,391	12,707	4,939	5,039	(1)	(1)	(1)	(1)
\$2,000 under \$2,500.....	429,892	20,767	6,418	29,341	79,027	78,723	87,570	46,258	33,134	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$2,500 under \$3,000.....	577,915	31,992	4,692	32,503	72,073	90,546	106,088	81,314	56,493	38,441	30,760	12,751	21,562	10,483	9,091	4,639	3,293	(1)	(1)
\$3,000 under \$3,500.....	718,792	46,061	5,005	21,623	50,917	88,805	109,932	100,250	105,761	52,002	45,151	36,080	52,871	24,640	10,131	5,347	4,546	4,452	1,306
\$3,500 under \$4,000.....	875,138	63,827	9,504	17,564	52,551	89,041	100,613	100,931	119,879	100,127	66,350	49,658	79,942	36,226	20,935	14,909	11,064	(1)	2,873
\$4,000 under \$4,500.....	1,013,017	82,969	8,725	24,008	46,250	41,267	118,510	113,772	108,115	137,954	78,418	72,965	107,281	67,706	40,097	19,555	15,263	8,198	5,332
\$4,500 under \$5,000.....	1,073,116	59,117	5,925	23,216	33,147	56,737	101,900	108,966	107,902	138,943	85,490	78,455	134,934	94,682	43,306	22,455	27,224	8,202	5,732
\$5,000 under \$6,000.....	2,640,630	267,336	14,927	47,919	48,357	110,410	133,239	205,999	249,769	241,297	240,983	235,280	360,694	293,512	208,636	117,241	85,945	26,274	20,148
\$6,000 under \$7,000.....	2,624,512	311,146	14,141	36,986	59,319	83,242	132,324	193,594	232,083	178,836	161,082	436,878	275,092	286,905	208,710	157,708	65,816	36,571	(1)
\$7,000 under \$8,000.....	2,302,868	304,617	12,470	32,138	32,619	43,397	93,152	63,855	103,824	154,032	138,131	166,689	391,559	259,288	220,382	208,677	255,684	68,289	58,683
\$8,000 under \$9,000.....	1,747,290	248,156	7,838	25,680	33,819	31,380	56,363	37,237	71,151	67,200	94,672	103,871	268,461	253,835	164,526	154,446	238,608	85,085	53,116
\$9,000 under \$10,000.....	1,343,604	212,798	7,451	17,934	19,569	19,602	40,554	24,776	40,204	37,553	47,743	67,053	222,137	179,252	117,070	114,493	195,703	120,449	72,062
\$10,000 under \$11,000.....	1,036,265	168,873	6,228	14,500	15,263	15,722	16,603	36,681	19,527	36,888	26,179	32,362	139,434	140,357	133,555	85,654	146,468	99,114	71,729
\$11,000 under \$12,000.....	743,826	128,022	4,643	9,941	12,406	11,501	10,198	26,896	11,845	24,486	15,084	20,726	77,706	118,439	88,028	54,881	108,118	74,645	74,285
\$12,000 under \$13,000.....	531,649	94,057	4,065	6,988	9,042	7,195	7,033	20,645	3,304	12,324	15,631	10,474	49,158	84,256	54,265	56,756	71,955	57,314	55,688
\$13,000 under \$14,000.....	383,594	71,130	2,647	5,789	6,349	6,858	6,253	6,696	6,696	6,696	4,293	4,194	7,787	29,292	43,194	54,779	48,687	46,572	50,087
\$14,000 under \$15,000.....	292,304	55,413	2,601	3,982	4,752	4,287	3,748	5,746	11,135	5,654	7,296	5,278	21,819	22,610	49,306	29,345	37,320	32,644	44,783
\$15,000 under \$20,000.....	727,291	144,210	5,019	9,929	11,788	11,608	9,835	12,587	27,130	16,987	9,605	17,569	50,000	47,920	93,894	94,125	109,761	71,536	127,999
\$20,000 under \$25,000.....	295,719	64,738	1,104	3,279	4,322	4,650	3,018	4,891	3,279	12,854	3,614	3,544	21,859	15,279	21,874	36,725	57,885	32,310	65,452
\$25,000 under \$50,000.....	417,391	109,291	1,667	2,988	4,947	3,907	4,429	5,205	3,836	13,099	4,647	4,721	25,385	18,246	25,847	38,871	67,445	55,635	136,516
\$50,000 under \$100,000.....	100,072	34,569	189	393	834	620	776	582	1,078	739	2,758	457	4,546	2,561	4,769	6,717	11,925	11,328	49,820
\$100,000 under \$150,000.....	13,112	5,958	22	43	79	64	53	120	61	399	47	72	497	289	526	637	1,225	1,122	7,858
\$150,000 under \$200,000.....	4,279	2,213	9	25	31	24	26	32	23	113	21	23	137	68	136	163	356	290	2,802
\$200,000 under \$500,000.....	4,334	2,752	12	20	14	17	20	29	20	97	23	20	125	78	135	152	304	268	3,004
\$500,000 under \$1,000,000.....	671	551	-	2	4	2	-	6	1	13	1	2	21	14	16	19	42	31	497
\$1,000,000 or more.....	265	533	1	3	2	2	-	-	2	4	1	1	6	6	7	8	22	10	1,190
Nontaxable returns, total.....	1,460,697	98,918	33,393	119,342	199,737	179,908	163,503	136,932	116,205	93,735	64,489	55,686	115,181	62,282	44,117	27,642	26,395	11,634	10,503
Under \$600.....	14,481	643	(1)	3,173	2,087	2,087	(1)	3,566	(1)	3,099	-	-	2,187	6,826	4,846	5,320	3,859	(1)	(1)
\$600 under \$1,000.....	92,707	4,007	10,710	44,240	49,007	5,200	4,417	4,255	4,255	3,099	3,293	6,826	4,846	5,320	3,859	(1)	2,086	(1)	(1)
\$1,000 under \$1,500.....	147,405	5,248	5,532	34,050	41,082	25,237	13,826	8,013	3,986	3,574	3,293	6,826	4,846	5,320	3,859	(1)	2,086	(1)	(1)
\$1,500 under \$2,000.....	181,913	8,107	4,746	29,770	37,664	32,964	24,251	13,701	7,833	7,233	4,653	3,960	8,012	7,919	4,853	3,852	(1)	(1)	(1)
\$2,000 under \$2,500.....	209,450	11,132	4,939	16,165	33,617	35,230	37,184	18,807	16,959	14,778	10,985	3,960	8,012	7,919	4,853	3,852	(1)	(1)	(1)
\$2,500 under \$3,000.....	182,811	11,556	4,708	24,921	32,819	24,473	18,705	19,305	13,480	5,761	8,227	11,986	5,539	6,736	4,353	5,439	2,213	1,386	
\$3,000 under \$3,500.....	158,751	11,439	4,753	12,901	17,164	25,020	19,399	13,833	12,308	7,727	9,113	21,233	4,553	6,736	4,353	5,439	2,213	1,386	
\$3,500 under \$4,000.....	135,985	11,157	2,893	9,677	12,852	13,792	21,967	17,031	9,434	10,459	6,350	14,405	4,754	3,567	4,060	3,667	3,166	2,180	
\$4,000 under \$4,500.....	97,524	8,221	5,197	3,774	4,801	7,540	12,727	10,853	10,414	4,267	7,354	11,639	11,739	3,567	4,060	3,667	3,166	2,180	
\$4,500 under \$5,000.....	76,125	7,574	2,580	2,580	3,607	5,160	6,759	7,467	7,300	4,653	4,267	10,900	8,219	4,093	5,632	2,873	3,166	2,180	
\$5,000 or more.....	166,483	21,172	1,932	1,565	4,862	7,265	13,288	13,792	12,121	12,691	7,496	22,054	15,305	18,443	11,125	12,330	4,769	6,244	
Returns under \$5,000.....	6,500,125	436,739	89,766	374,648	677,172	726,283	831,453	701,881	651,455	581,214	377,622	315,781	510,956	288,619	155,972	89,747	78,120	28,344	21,081
Returns \$5,000 under \$10,000.....	10,815,914	1,362,822	58,726	161,750	195,177	292,759	395,705	477,156	672,134	743,816	712,818	741,201	1,700,707	1,275,638	1,014,826	814,040	944,486	370,135	244,839
Returns \$10,000 or more.....	4,960,251	854,713	28,240	57,982	69,304	66,591	59,953	127,327	93,274	132,788	93,408	103,425	421,061	493,963	528,273	444,992	663,005	483,366	692,695

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

¹Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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

Table 18.—NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns																		
	Total number of returns	Total number of exemptions	Number of exemptions for taxpayers	Returns with exemptions for age or blindness		Returns with exemptions for taxpayers' sons and daughters (including stepchildren)							Returns with exemptions for other dependents						
				Number of returns	Number of exemptions for age or blindness	Number of returns	Number of exemptions for sons and daughters (including stepchildren)	Returns by number of taxpayers' sons and daughters (including stepchildren)			Number of returns	Number of exemptions for other dependents	Returns by number of exemptions for other dependents						
								One	Two	Three			Number of returns	Number of exemptions	One	Two	Three	Number of returns	Number of exemptions
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
Grand total.....	62,712,386	179,844,917	100,811,774	5,612,823	7,268,370	28,349,858	66,513,063	9,042,182	8,960,876	5,490,290	4,856,510	23,078,259	4,161,555	5,251,710	3,375,949	600,289	123,209	62,108	305,556
Taxable returns, total.....	50,092,363	141,827,748	81,845,500	2,929,876	3,607,695	23,572,065	52,237,746	7,909,106	7,823,334	4,549,403	3,290,222	15,033,763	3,422,610	4,136,807	2,865,157	445,820	80,080	31,553	139,770
\$600 under \$1,000.....	1,436,260	1,436,260	1,436,260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	2,264,571	2,455,326	2,341,817	50,848	50,848	36,669	36,669	36,669	-	-	-	-	25,992	25,992	25,992	-	-	-	-
\$1,500 under \$2,000.....	2,025,367	2,579,612	2,273,934	111,965	111,965	106,932	107,032	106,832	-	-	-	-	86,681	86,681	86,681	-	-	-	-
\$2,000 under \$2,500.....	2,288,180	2,683,667	2,859,180	166,936	166,936	417,293	479,018	479,293	61,725	-	-	-	155,261	177,637	132,885	22,376	-	-	-
\$2,500 under \$3,000.....	2,486,921	4,585,503	3,320,878	197,366	220,937	605,004	818,617	405,220	185,955	13,829	-	-	184,548	225,071	147,207	34,159	3,182	-	-
\$3,000 under \$3,500.....	2,713,702	5,668,245	3,838,236	226,709	262,732	832,409	1,299,887	449,121	303,745	74,892	4,651	18,600	217,341	267,390	174,056	36,521	6,764	-	-
\$3,500 under \$4,000.....	2,793,987	6,548,639	4,130,429	241,478	296,087	1,035,524	1,840,293	447,385	381,197	197,250	9,692	38,764	228,751	281,830	186,170	34,060	6,545	(1)	(1)
\$4,000 under \$4,500.....	2,899,090	7,589,062	4,518,443	206,960	259,546	1,259,280	2,497,535	485,979	417,156	248,825	107,320	430,769	246,556	313,538	196,946	37,887	7,061	4,662	19,635
\$4,500 under \$5,000.....	2,931,861	8,329,919	4,734,564	204,452	253,072	1,407,135	3,071,829	469,471	455,491	293,015	189,158	812,331	218,487	270,454	175,066	35,668	6,959	794	3,175
\$5,000 under \$6,000.....	5,945,050	18,574,377	10,192,043	368,453	465,287	3,280,125	7,404,686	1,048,587	1,054,613	665,049	511,876	2,251,726	414,354	512,361	345,952	49,557	12,171	6,674	30,782
\$6,000 under \$7,000.....	5,306,507	18,501,688	9,678,425	229,863	298,772	3,375,246	8,097,480	937,327	1,138,954	690,771	608,194	2,809,932	355,408	427,011	300,897	44,383	5,733	4,395	20,149
\$7,000 under \$8,000.....	4,303,518	15,548,379	8,076,225	187,997	237,015	2,863,854	6,929,289	791,017	940,332	608,674	523,831	2,431,586	254,862	305,850	218,300	26,549	6,720	3,293	14,292
\$8,000 under \$9,000.....	3,233,674	11,822,728	6,180,667	127,434	165,412	2,198,412	5,217,113	605,206	766,890	462,105	364,211	1,691,812	217,277	259,536	186,604	22,446	5,954	2,273	10,178
\$9,000 under \$10,000.....	2,398,655	8,680,209	4,606,788	103,990	132,052	1,595,809	3,740,132	471,753	540,210	334,344	249,502	1,184,927	167,945	201,237	141,816	19,964	5,271	(1)	(1)
\$10,000 under \$11,000.....	1,795,423	6,510,392	3,483,613	73,516	95,733	1,190,485	2,763,904	350,828	411,074	245,139	183,444	855,511	140,668	167,142	118,846	18,811	2,007	1,004	4,653
\$11,000 under \$12,000.....	1,245,499	4,492,351	2,420,976	56,428	74,025	814,385	1,870,416	245,637	283,985	159,980	124,783	576,869	106,731	126,934	91,333	12,259	1,911	1,228	5,350
\$12,000 under \$13,000.....	855,857	3,076,411	1,660,721	45,209	60,031	553,666	1,267,431	168,521	190,948	111,578	82,619	382,280	73,426	88,228	62,758	7,672	2,293	703	3,247
\$13,000 under \$14,000.....	593,177	2,123,943	1,151,454	37,704	50,588	375,138	858,841	109,662	133,193	79,736	52,547	243,585	53,003	63,060	45,054	6,444	1,037	468	2,007
\$14,000 under \$15,000.....	440,499	1,592,795	852,634	31,487	43,391	280,890	648,981	82,899	97,183	58,669	42,139	195,709	41,140	47,789	35,462	4,807	804	67	3,001
\$15,000 under \$20,000.....	1,045,363	3,868,890	2,011,535	93,018	126,006	670,406	1,603,597	177,736	235,786	148,402	108,482	509,083	107,407	127,752	91,010	13,790	1,705	902	4,047
\$20,000 under \$25,000.....	404,847	1,527,053	774,030	48,624	67,694	257,381	634,878	63,183	88,438	59,741	46,019	215,596	40,545	50,451	33,648	5,124	1,003	770	3,546
\$25,000 under \$50,000.....	536,118	2,074,010	1,022,322	84,000	117,975	336,896	851,805	79,659	111,404	79,708	66,125	310,214	64,941	81,908	52,382	9,627	2,053	879	4,113
\$50,000 under \$100,000.....	121,250	461,692	230,228	26,625	37,613	67,508	170,454	17,354	21,399	15,242	13,513	64,576	17,475	23,397	13,369	2,981	711	414	1,933
\$100,000 under \$150,000.....	15,712	57,148	29,401	4,997	7,217	7,154	17,189	2,125	2,193	1,536	1,300	6,070	2,290	3,341	1,645	434	117	94	477
\$150,000 under \$200,000....	5,019	17,816	9,273	1,815	2,540	2,074	4,983	632	623	433	386	1,806	696	1,020	490	136	45	25	123
\$200,000 under \$500,000....	5,110	17,736	9,382	1,961	2,740	1,960	4,648	600	619	395	346	1,625	662	966	473	128	28	33	153
\$500,000 under \$1,000,000..	804	2,789	1,457	299	401	312	767	90	92	68	62	289	117	164	81	29	5	2	10
\$1,000,000 or more.....	342	1,108	583	142	186	118	272	45	29	22	22	103	46	67	34	8	1	3	14
Nontaxable returns, total....	12,620,023	38,017,169	18,966,274	2,682,947	3,660,675	4,777,793	14,275,317	1,133,076	1,137,542	940,887	1,566,288	8,044,496	738,945	1,114,903	510,792	154,469	43,129	30,555	165,786
No adjusted gross income....	421,791	1,166,630	692,347	88,956	115,918	147,614	344,626	51,028	43,048	29,200	24,338	119,902	10,987	13,739	9,144	1,041	(1)	(1)	(1)
Under \$600.....	4,002,049	5,506,555	4,498,107	308,368	401,980	257,277	522,856	119,390	71,443	33,653	32,791	159,621	47,647	83,612	39,370	6,670	(1)	(1)	(1)
\$600 under \$1,000.....	1,565,252	3,466,598	2,137,460	405,255	509,077	348,870	703,704	170,094	86,678	45,047	47,051	225,113	97,471	116,357	81,665	12,826	2,880	6,773	54,335
\$1,000 under \$1,500.....	1,689,176	4,876,047	2,640,979	641,536	815,125	617,680	1,231,845	289,751	175,358	77,028	75,543	360,294	152,352	188,098	120,992	27,668	2,997	6,773	54,335
\$1,500 under \$2,000.....	1,287,899	4,435,495	2,186,078	459,235	622,294	674,985	1,454,459	281,101	198,604	92,094	103,186	499,868	113,692	172,664	66,556	40,265	3,981	6,773	54,335
\$2,000 under \$2,500.....	1,004,558	4,050,208	1,790,214	329,352	484,321	611,746	1,653,237	95,286	231,992	153,960	130,508	632,087	77,578	122,436	47,379	17,716	10,802	6,773	54,335
\$2,500 under \$3,000.....	779,249	3,529,283	1,429,044	193,396	302,258	550,843	1,680,311	52,939	166,237	167,183	164,484	793,349	65,330	117,670	35,566	15,696	7,341	6,727	28,689
\$3,000 under \$3,500.....	635,490	3,254,011	1,204,890	100,336	155,162	516,180	1,789,788	34,720	78,218	178,782	224,460	1,062,286	62,426	104,171	39,807	10,982	6,453	5,184	23,041
\$3,500 under \$4,000.....	445,153	2,507,834	849,627	63,723	104,394	369,697	1,475,111	12,586	38,799	70,588	247,724	1,173,163	42,720	78,702	26,863	7,126	3,780	4,951	26,247
\$4,000 under \$4,500.....	260,466	1,591,817	507,010	30,049	48,298	227,897	1,006,113	10,406	17,333	39,449	160,709	842,694	18,192	30,396	10,752	4,664	(1)	(1)	(1)
\$4,500 under \$5,000.....	189,437	1,210,914	368,863	21,174	36,105	163,191	771,514	4,575	8,387	27,880	122,349	666,525	19,937	34,432	12,383	4,775	(1)	(1)	(1)
\$5,000 or more.....	339,503	2,421,777	661,655	41,567	65,743	291,813	1,641,753	11,200	21,445	26,023	233,145	1,509,594	30,613	52,626	20,315	5,040	2,011	3,247	16,198
Returns under \$5,000.....	34,120,459	78,471,625	47,758,362	4,048,094	5,217,949	10,186,226	22,784,444	3,878,121	2,921,466	1,742,675	1,643,964	7,835,366	2,071,949	2,710,870	1,615,480	350,100	71,629	34,740	180,303
Returns \$5,000 under \$10,000.	21,511,938	75,490,490	39,369,715	1,053,852	1,357,296	13,597,605	33,007,283	3,863,104	4,460,499	2,785,240	2,488,762	11,867,461	1,438,703	1,756,196	1,212,592	167,644	37,731	20,736	95,123
Returns \$10,000 or more.....	7,079,989	25,882,802	13,683,697	510,877	693,125	4,566,027	10,721,336	1,300,957											

Table 18.—NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Joint returns of husbands and wives																		
	Number of returns	Total number of exemptions	Number of exemptions for taxpayer and spouse	Returns with exemptions for age or blindness		Returns with exemptions for taxpayers' sons and daughters (including stepchildren)						Returns with exemptions for other dependents							
				Number of returns	Number of exemptions for age or blindness	Number of returns	Number of exemptions for sons and daughters (including stepchildren)	Returns by number of taxpayers' sons and daughters (including stepchildren)			Number of returns	Number of exemptions for other dependents	Returns by number of exemptions for other dependents			Number of returns	Number of exemptions		
								One	Two	Three			One	Two	Three			Four or more	
(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	
Grand total.....	37,087,448	140,687,899	74,142,013	3,242,569	4,829,977	24,574,557	59,060,625	7,227,738	7,935,962	4,991,650	4,419,207	20,986,013	2,137,039	2,655,284	1,768,130	274,763	60,760	33,386	155,348
Taxable returns, total.....	31,231,322	115,030,198	62,438,909	1,724,311	2,385,033	21,060,342	47,955,281	5,519,334	7,133,548	4,271,462	3,135,998	14,354,465	1,871,030	2,247,975	1,587,658	219,547	44,210	19,615	88,593
\$600 under \$1,000.....	(¹)	(¹)	(¹)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	71,100	140,694	140,201	-	-	-	-	-	-	-	-	-	(¹)	(¹)	(¹)	-	-	-	-
\$1,500 under \$2,000.....	228,606	455,713	455,613	-	-	(¹)	(¹)	(¹)	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	527,548	1,297,471	1,052,923	42,731	42,731	184,938	184,938	184,938	-	-	-	-	16,879	16,879	16,879	-	-	-	-
\$2,500 under \$3,000.....	775,611	2,153,297	1,548,056	73,416	95,898	360,102	474,450	245,754	114,348	-	-	-	32,770	34,893	30,647	2,123	-	-	-
\$3,000 under \$3,500.....	1,057,117	3,179,220	2,112,947	109,599	143,642	557,724	868,986	295,054	214,078	48,592	-	-	45,604	53,645	37,563	8,041	-	-	-
\$3,500 under \$4,000.....	1,263,847	4,118,321	2,524,483	125,781	177,885	748,834	1,338,761	308,826	290,089	149,919	-	-	67,163	77,192	58,321	7,655	-	-	-
\$4,000 under \$4,500.....	1,556,523	5,392,912	3,111,468	124,954	177,239	984,386	2,001,552	345,435	346,773	206,141	86,037	344,148	85,404	102,653	71,363	11,548	6,250	(¹)	(¹)
\$4,500 under \$5,000.....	1,742,258	6,343,600	3,482,836	130,763	177,800	1,162,374	2,568,967	366,832	384,732	252,573	158,237	674,952	92,494	113,997	75,460	13,158	-	-	-
\$5,000 under \$6,000.....	4,176,722	15,683,810	8,350,877	247,800	342,353	2,930,555	6,729,959	880,870	959,637	615,925	474,123	2,082,040	211,791	260,621	176,811	25,797	6,591	2,592	12,443
\$6,000 under \$7,000.....	4,335,709	16,887,729	8,669,245	165,105	232,926	3,180,521	7,711,868	852,245	1,072,929	669,539	585,808	2,705,148	227,399	273,690	194,600	25,558	3,561	3,680	17,291
\$7,000 under \$8,000.....	3,761,642	14,685,474	7,522,982	146,660	195,185	2,769,048	6,732,341	750,101	916,085	591,799	511,063	2,374,673	192,043	234,966	163,246	18,984	6,620	3,193	13,892
\$8,000 under \$9,000.....	2,941,751	11,349,872	5,882,908	104,151	142,129	2,145,087	5,117,692	576,943	753,028	457,257	357,859	1,662,922	173,418	207,143	150,173	16,124	4,848	2,273	10,178
\$9,000 under \$10,000.....	2,203,555	8,361,709	4,407,109	75,555	103,917	1,563,381	3,682,173	456,090	530,324	328,952	248,015	1,178,579	140,423	168,510	118,572	16,413	4,644	(¹)	(¹)
\$10,000 under \$11,000.....	1,686,439	6,325,861	3,372,644	56,464	78,414	1,170,626	2,726,375	341,134	405,509	242,437	181,546	846,912	124,665	148,428	105,051	16,870	1,907	837	3,916
\$11,000 under \$12,000.....	1,174,942	4,371,099	2,349,783	42,465	59,928	801,810	1,847,365	239,423	280,234	158,306	123,847	572,556	96,035	114,023	82,213	11,054	1,740	1,028	4,482
\$12,000 under \$13,000.....	804,328	2,987,162	1,608,590	34,154	48,876	544,877	1,251,557	164,238	188,051	110,638	81,950	379,303	65,873	78,139	56,910	6,696	1,597	670	3,046
\$13,000 under \$14,000.....	558,005	2,063,503	1,115,944	28,210	40,959	370,013	849,299	107,314	131,487	79,034	52,178	241,909	48,282	57,301	41,136	5,841	870	435	1,873
\$14,000 under \$15,000.....	412,001	1,543,150	823,969	23,279	35,115	275,873	640,517	80,255	95,579	58,134	41,905	194,702	37,536	43,549	32,359	4,441	669	(¹)	(¹)
\$15,000 under \$20,000.....	966,038	3,725,132	1,931,842	67,282	99,902	655,886	1,577,753	170,152	231,460	147,095	107,179	503,396	97,331	115,635	82,639	12,283	1,606	803	3,612
\$20,000 under \$25,000.....	369,017	1,460,343	738,033	35,774	54,610	250,297	622,264	59,283	86,494	59,136	45,384	212,585	36,633	45,436	30,539	4,556	836	702	3,277
\$25,000 under \$50,000.....	485,900	1,976,401	971,749	63,061	96,692	326,967	834,021	74,578	108,383	78,632	65,374	306,781	59,133	73,939	47,891	8,922	1,616	704	3,356
\$50,000 under \$100,000.....	108,964	438,043	217,910	20,222	31,119	65,746	167,247	16,489	20,897	14,954	64,102	16,188	21,767	12,322	2,806	671	389	1,820	
\$100,000 under \$150,000.....	13,687	53,244	27,369	3,826	6,024	6,939	16,781	2,023	2,128	1,507	1,281	5,981	2,103	3,070	1,503	405	111	84	424
\$150,000 under \$200,000.....	1,253	4,327	2,305	1,327	2,074	1,000	2,872	500	595	387	287	1,208	626	923	439	137	71	33	114
\$200,000 under \$500,000.....	4,273	16,134	8,544	1,437	2,205	1,874	4,501	552	386	341	1,601	604	884	428	119	27	30	137	
\$500,000 under \$1,000,000.....	652	2,481	1,304	207	308	293	727	82	87	64	60	279	102	142	24	4	2	10	
\$1,000,000 or more.....	241	916	482	88	132	101	245	33	27	20	21	98	39	57	30	5	1	3	14
Nontaxable returns, total.....	5,856,126	25,657,701	11,703,104	1,518,258	2,441,944	3,514,215	11,105,344	706,404	802,414	720,188	1,282,209	6,631,549	266,009	407,309	180,472	55,216	16,550	12,771	66,755
No adjusted gross income...	264,049	920,785	527,179	52,610	78,972	130,150	307,346	42,913	38,364	26,475	22,398	108,280	5,938	7,288	4,996	(¹)	(¹)	(¹)	(¹)
Under \$600.....	452,939	1,477,616	902,905	146,028	230,813	146,578	332,654	58,340	40,034	22,835	25,369	125,741	8,750	11,244	7,216	2,523	(¹)	(¹)	(¹)
\$600 under \$1,000.....	521,848	1,709,613	1,042,109	177,532	274,891	169,432	377,424	70,682	45,163	23,996	29,591	144,428	11,791	15,189	9,388	-	-	-	-
\$1,000 under \$1,500.....	865,732	2,922,570	1,729,583	288,515	450,316	327,959	716,079	137,797	87,443	48,087	54,632	259,135	20,605	26,592	16,700	2,316	-	-	-
\$1,500 under \$2,000.....	822,914	3,102,077	1,645,035	287,013	440,655	458,817	978,102	214,601	108,824	60,495	74,897	364,368	29,613	38,285	25,320	(¹)	2,902	(¹)	(¹)
\$2,000 under \$2,500.....	719,140	3,083,884	1,437,486	224,524	372,969	459,527	1,228,869	75,368	184,908	99,017	100,234	486,634	32,986	44,560	22,307	9,784	-	-	-
\$2,500 under \$3,000.....	598,191	2,805,965	1,196,182	141,576	247,072	437,949	1,312,930	44,217	142,045	130,535	121,152	593,018	32,715	49,781	18,915	11,720	(¹)	2,576	12,292
\$3,000 under \$3,500.....	528,167	2,758,318	1,056,335	74,943	126,411	441,111	1,512,125	29,776	72,647	156,004	182,684	869,043	39,234	63,447	24,660	8,313	4,378	-	-
\$3,500 under \$4,000.....	375,637	2,132,023	751,275	50,380	89,168	318,075	1,238,316	12,385	36,913	63,164	205,613	962,613	29,254	53,264	18,243	5,149	2,494	3,368	17,241
\$4,000 under \$4,500.....	230,168	1,419,376	460,336	24,808	42,956	204,152	890,982	8,334	17,033	38,456	140,329	733,214	14,198	25,102	7,158	4,564	(¹)	2,677	11,996
\$4,500 under \$5,000.....	170,100	1,096,852	340,201	18,901	33,339	148,814	696,750	3,982	8,387	25,606	110,839	599,176	15,657	26,562	9,413	4,160	-	-	-
\$5,000 or more.....	307,241	2,228,622	614,478	31,428	54,382	271,651	1,513,767	10,009	20,653	25,518	215,471	1,385,898	25,268	45,995	16,156	3,954	1,911	3,247	16,198
Returns under \$5,000.....	12,772,088	46,510,900	25,517,746	2,094,074	3,202,757	7,241,022	17,029,331	2,445,334	2,131,781	1,351,895	1,312,012	6,264,750	581,548	761,066	455,042	93,787	20,889	11,830	55,783
Returns \$5,000 under \$10,000.....	17,715,566	69,146,175	35,425,494	768,148	1,066,543	12,852,935	31,465,436	3,524,476	4,250,810	2,687,269	2,390,380	11,377,533	968,788	1,188,702	818,468	106,535	28,046	15,739	73,026
Returns \$10,000 or more.....	6,599,794	25,030,824	13,198,773	380,347	560,677	4,480,600	10,565,858	1,257,928	1,553,371	952,486	716,815	3,343,730	586,703	705,516	494,620	74,441	11,825	5,817	26,539

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

Table 18.—NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Separate returns of husbands and wives																		
	Number of returns	Total number of exemptions	Number of exemptions for taxpayer (including spouse in some cases)	Returns with exemptions for age or blindness		Returns with exemptions for taxpayers' sons and daughters (including stepchildren)						Returns with exemptions for other dependents							
				Number of returns	Number of exemptions for age or blindness	Number of returns	Returns by number of taxpayers' sons and daughters (including stepchildren)				Number of returns	Number of exemptions for other dependents	Returns by number of exemptions for other dependents						
							One	Two	Three	Four or more			One	Two	Three	Four or more			
(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	
Grand total.....	3,674,965	9,446,620	4,719,788	196,845	242,486	1,769,229	4,075,913	673,013	487,544	289,064	319,608	1,560,620	337,450	408,433	280,378	46,776	7,971	2,325	10,590
Taxable returns, total.....	2,526,963	5,449,384	3,072,513	87,209	94,782	1,071,582	2,040,653	500,991	315,830	152,891	101,870	449,329	204,485	241,436	171,664	28,909	3,692	(¹)	(¹)
\$600 under \$1,000.....	90,364	90,364	90,364	-	-	-	-	-	-	-	-	-	(¹)	(¹)	(¹)	-	-	-	-
\$1,000 under \$1,500.....	162,116	187,999	170,261	3,561	3,561	11,897	11,897	11,897	(¹)	-	-	-	7,349	7,349	7,349	-	-	-	-
\$1,500 under \$2,000.....	187,326	254,109	208,886	7,910	7,910	29,864	29,864	29,864	23,747	-	-	-	18,079	19,664	16,494	(¹)	-	-	-
\$2,000 under \$2,500.....	245,836	435,991	291,463	5,834	5,834	95,283	119,030	71,536	-	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	283,983	553,739	345,495	9,697	10,686	111,169	167,236	61,988	42,295	6,886	-	-	24,767	30,322	19,212	5,555	-	-	-
\$3,000 under \$3,500.....	257,298	556,951	326,002	9,603	11,089	119,399	194,881	61,895	42,493	12,045	2,966	11,865	21,416	24,979	18,843	(¹)	-	-	-
\$3,500 under \$4,000.....	276,296	654,495	352,102	10,954	12,966	138,479	253,833	60,852	44,844	27,838	4,945	19,779	28,825	35,594	22,156	6,569	-	-	-
\$4,000 under \$4,500.....	247,605	621,488	312,013	4,263	4,364	133,752	274,789	54,529	36,318	25,483	17,422	24,091	30,322	18,355	5,241	-	-	-	-
\$4,500 under \$5,000.....	209,267	561,921	271,392	4,056	5,044	108,976	259,855	30,385	35,120	23,065	20,406	90,035	20,156	25,630	15,868	3,202	(¹)	(¹)	(¹)
\$5,000 under \$6,000.....	266,681	727,124	339,519	11,470	12,363	155,294	347,746	56,320	44,433	29,431	25,110	114,267	24,332	27,496	21,663	-	-	-	-
\$6,000 under \$7,000.....	133,014	376,828	171,396	6,168	7,156	76,046	180,017	26,236	21,388	12,873	15,549	72,386	15,135	18,259	12,842	-	-	-	-
\$7,000 under \$8,000.....	66,222	179,561	77,589	2,380	2,380	37,285	92,550	10,775	10,775	8,950	7,710	34,300	6,549	7,042	6,056	4,740	-	-	-
\$8,000 under \$9,000.....	29,529	79,634	35,365	2,673	2,673	16,404	38,031	7,586	2,968	1,680	4,170	19,469	3,565	3,565	3,565	-	-	-	-
\$9,000 under \$10,000.....	17,724	46,691	22,303	2,173	2,173	9,645	18,170	4,346	1,239	894	3,775	3,552	4,045	3,059	-	-	-	-	-
\$10,000 under \$11,000.....	12,431	32,527	14,416	1,229	1,229	7,345	15,845	2,868	2,152	1,263	1,062	4,884	970	1,037	903	-	-	-	-
\$11,000 under \$12,000.....	6,896	15,535	7,532	703	736	3,583	6,695	1,810	970	435	368	1,640	505	572	438	-	-	-	-
\$12,000 under \$13,000.....	5,237	11,999	5,839	568	568	2,863	5,224	1,505	789	368	368	368	368	368	202	-	-	-	-
\$13,000 under \$14,000.....	3,249	6,933	3,587	468	502	1,271	2,476	502	435	635	502	2,244	(¹)	(¹)	(¹)	-	-	-	-
\$14,000 under \$15,000.....	3,548	7,528	3,715	368	368	1,705	3,010	836	635	368	368	368	368	368	334	-	-	-	-
\$15,000 under \$20,000.....	9,732	21,203	10,100	1,238	1,271	5,092	8,888	2,904	1,181	538	469	2,008	810	944	676	214	-	-	-
\$20,000 under \$25,000.....	5,511	11,834	5,678	903	903	2,833	4,747	1,693	769	204	(¹)	(¹)	473	506	440	-	-	-	-
\$25,000 under \$50,000.....	5,756	12,386	6,111	653	660	3,005	5,103	1,457	1,163	288	97	456	465	512	418	-	-	-	-
\$50,000 under \$100,000.....	1,006	1,899	1,038	229	236	315	514	193	71	26	25	101	99	111	87	12	-	-	-
\$100,000 under \$150,000.....	166	300	173	52	54	26	55	13	6	3	4	21	15	18	12	3	-	-	-
\$150,000 under \$200,000....	53	112	55	17	17	16	33	6	5	3	2	8	6	7	5	1	-	-	-
\$200,000 under \$500,000....	58	118	59	19	19	18	34	10	4	3	1	7	5	4	1	-	-	-	-
\$500,000 under \$1,000,000..	25	47	26	10	10	5	8	3	1	1	-	-	2	3	1	-	-	-	-
\$1,000,000 or more.....	34	68	34	10	10	12	22	7	2	2	1	5	2	2	2	-	-	-	-
Nontaxable returns, total....	1,148,002	3,997,236	1,647,275	109,636	147,704	697,647	2,035,260	172,022	171,714	136,173	217,738	1,111,291	132,965	166,997	108,714	17,867	4,279	2,105	9,712
No adjusted gross income....	23,574	54,305	31,000	2,674	3,274	6,511	17,991	(¹)	2,024	1,368	(¹)	(¹)	1,540	2,040	1,240	(¹)	(¹)	-	-
Under \$600.....	283,655	465,504	329,747	18,898	24,960	51,781	99,682	24,286	16,739	4,975	5,781	26,993	10,019	11,115	9,224	-	-	-	-
\$600 under \$1,000.....	159,582	412,760	211,529	22,457	28,127	74,946	155,945	33,102	18,910	12,502	10,432	47,517	14,186	17,159	11,413	-	-	-	-
\$1,000 under \$1,500.....	196,558	609,375	284,510	34,862	45,065	130,405	254,058	61,552	38,876	16,652	13,325	64,798	23,751	25,742	22,261	-	-	-	-
\$1,500 under \$2,000.....	140,488	537,814	216,546	12,279	17,822	115,192	274,265	36,023	40,098	18,006	21,065	104,028	23,355	29,181	17,767	-	-	-	-
\$2,000 under \$2,500.....	107,484	485,329	174,794	9,204	13,555	93,695	272,244	8,032	35,098	30,228	20,337	103,332	18,848	24,736	14,665	-	-	-	-
\$2,500 under \$3,000.....	82,508	413,788	134,312	4,765	7,238	75,778	256,033	3,762	15,003	26,477	30,536	142,834	10,251	16,205	6,474	-	-	-	-
\$3,000 under \$3,500.....	60,371	344,582	101,603	2,866	5,632	57,403	219,420	2,979	18,139	18,139	33,814	156,574	13,868	17,927	11,295	-	-	-	-
\$3,500 under \$4,000.....	41,338	271,104	70,174	-	-	40,545	190,820	-	5,050	34,302	173,384	7,435	9,117	6,346	-	-	-	-	-
\$4,000 under \$4,500.....	21,334	148,122	37,710	1,631	2,031	21,033	106,236	3,567	893	18,954	102,171	2,981	3,481	2,881	-	-	-	-	-
\$4,500 under \$5,000.....	13,386	99,938	22,711	-	-	12,891	70,790	-	1,581	11,310	66,047	3,467	6,437	2,477	-	-	-	-	-
\$5,000 or more.....	17,724	154,615	32,639	-	-	17,467	117,776	-	(¹)	16,461	115,472	3,264	3,857	2,671	-	-	-	-	-
Returns under \$5,000.....	3,090,369	7,759,678	3,982,614	165,271	208,815	1,428,999	3,228,969	554,858	395,937	231,188	247,016	1,188,673	276,664	339,280	226,600	41,009	6,850	2,205	10,112
Returns \$5,000 under \$10,000.	530,692	1,563,755	678,541	25,064	27,045	312,096	793,905	104,339	83,423	54,473	69,861	359,301	56,397	64,264	49,856	5,333	(¹)	(¹)	(¹)
Returns \$10,000 or more.....	53,904	123,187	58,633	6,510	6,626	28,134	53,039	13,816	8,184	3,403	2,731	12,646	4,389	4,889	3,922	434	(¹)	(¹)	(¹)

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

Table 18.—NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns of heads of household																		
	Number of returns	Total number of exemptions	Number of exemptions for taxpayer	Returns with exemptions for age or blindness		Returns with exemptions for taxpayers' sons and daughters (including stepchildren)						Returns with exemptions for other dependents							
				Number of returns	Number of exemptions for age or blindness	Number of returns	Number of exemptions for sons and daughters (including stepchildren)	Returns by number of taxpayers' sons and daughters (including stepchildren)			Number of returns	Number of exemptions for other dependents	Returns by number of exemptions for other dependents						
								One	Two	Three			Number of returns	Number of exemptions	One	Two	Three	Number of returns	Number of exemptions
(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	
Grand total.....	1,618,704	3,706,397	1,618,704	120,546	122,296	680,346	1,124,382	383,757	193,469	71,822	31,298	138,221	673,011	841,015	542,968	103,355	19,361	7,327	33,254
Taxable returns, total.....	1,402,152	3,122,331	1,402,152	65,690	65,861	577,630	911,313	340,993	163,690	54,743	18,204	78,711	609,850	743,005	500,712	91,156	13,721	4,261	18,818
\$600 under \$1,000.....	6,926	6,926	6,926	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	14,698	18,391	14,698	(1)	(1)	(1)	(1)	(1)	-	-	-	-	(1)	(1)	(1)	-	-	-	-
\$1,500 under \$2,000.....	40,093	65,955	40,093	3,166	3,166	12,658	12,658	12,658	-	-	-	-	10,038	10,038	10,038	-	-	-	-
\$2,000 under \$2,500.....	77,366	153,118	77,366	3,066	3,066	33,590	41,234	25,946	7,644	-	-	-	27,287	31,452	23,122	4,165	-	-	-
\$2,500 under \$3,000.....	84,547	180,422	84,547	4,160	4,160	37,817	47,721	28,706	8,318	(1)	-	-	34,174	43,994	25,440	7,648	-	-	-
\$3,000 under \$3,500.....	118,077	257,562	118,077	6,518	6,518	47,717	68,421	29,505	15,919	-	-	-	53,258	64,546	43,296	8,636	-	-	-
\$3,500 under \$4,000.....	125,259	284,677	125,259	4,546	4,546	59,044	102,052	28,378	20,494	7,998	2,574	10,293	45,608	52,820	39,482	5,040	-	-	-
\$4,000 under \$4,500.....	147,058	336,968	147,058	4,153	4,153	64,676	102,976	37,260	17,134	10,083	-	-	63,308	83,181	50,065	9,078	-	-	-
\$4,500 under \$5,000.....	141,513	325,535	141,513	4,276	4,276	65,799	114,004	34,469	19,094	8,584	3,652	15,595	54,979	65,742	45,129	9,037	-	-	-
\$5,000 under \$6,000.....	248,378	570,387	248,378	10,957	11,057	104,076	171,642	58,970	29,258	10,224	5,624	23,484	111,645	139,310	91,732	14,729	-	-	-
\$6,000 under \$7,000.....	154,717	358,607	154,717	5,439	5,439	61,138	105,019	28,934	24,973	4,465	-	-	76,997	93,432	61,848	13,963	-	-	-
\$7,000 under \$8,000.....	166,899	166,975	166,899	-	-	27,159	42,615	17,562	5,625	-	-	-	39,296	44,788	33,904	5,292	-	-	-
\$8,000 under \$9,000.....	49,646	113,720	49,646	6,659	6,659	18,702	27,400	12,970	3,359	6,739	4,152	19,382	28,930	34,794	23,679	4,638	-	-	-
\$9,000 under \$10,000.....	32,073	71,891	32,073	-	-	9,525	14,471	6,359	(1)	-	-	-	18,729	23,241	15,044	3,058	-	-	-
\$10,000 under \$11,000.....	19,956	47,092	19,956	1,294	1,294	7,227	11,946	4,015	2,108	736	368	1,507	11,855	13,896	10,183	1,472	-	-	-
\$11,000 under \$12,000.....	13,508	32,882	13,508	937	937	5,158	9,176	2,444	1,710	837	-	-	7,748	9,261	6,573	937	-	-	-
\$12,000 under \$13,000.....	9,404	23,415	9,404	636	636	3,346	5,788	1,673	1,137	335	-	-	5,389	7,587	3,956	770	-	-	-
\$13,000 under \$14,000.....	6,127	15,302	6,127	1,004	1,004	2,212	4,319	1,007	736	-	669	3,042	3,249	3,852	2,713	469	-	-	-
\$14,000 under \$15,000.....	4,742	11,526	4,742	502	502	2,141	3,514	1,171	636	502	-	-	2,400	2,768	2,099	(1)	-	-	-
\$15,000 under \$20,000.....	14,444	37,551	14,444	2,844	2,877	6,515	11,834	3,204	2,141	636	534	2,440	7,025	8,396	5,889	1,004	-	-	-
\$20,000 under \$25,000.....	5,627	14,375	5,627	1,178	1,178	2,579	4,355	1,438	807	(1)	(1)	(1)	2,479	3,215	1,910	435	-	-	-
\$25,000 under \$50,000.....	8,500	22,233	8,500	2,227	2,264	3,802	6,859	2,152	889	382	379	1,783	3,668	4,610	3,020	409	-	-	-
\$50,000 under \$100,000.....	2,100	5,516	2,100	645	645	913	1,696	443	257	146	67	301	838	1,075	577	115	-	-	-
\$100,000 under \$150,000.....	285	768	285	119	120	125	237	64	31	16	14	63	88	126	68	14	-	-	-
\$150,000 under \$200,000.....	89	232	89	38	38	45	67	26	16	3	-	-	28	38	20	6	-	-	-
\$200,000 under \$500,000.....	89	220	89	28	28	45	74	25	14	4	2	9	25	29	3	4	-	-	-
\$500,000 under \$1,000,000.....	24	69	24	11	11	10	24	3	4	1	2	10	6	10	3	2	-	-	-
\$1,000,000 or more.....	7	16	7	-	-	5	5	5	-	-	-	-	3	4	2	1	-	-	-
Nontaxable returns, total....	216,552	584,066	216,552	54,856	56,435	102,716	213,069	42,764	29,779	17,079	13,094	59,510	63,161	98,010	42,256	12,199	5,640	3,066	14,436
No adjusted gross income....	9,844	21,407	9,844	(1)	(1)	3,991	7,078	2,428	840	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under \$600.....	27,490	47,718	27,490	5,294	5,294	6,073	10,240	3,293	1,987	-	-	-	3,993	4,694	3,493	-	-	-	-
\$600 under \$1,000.....	29,649	67,125	29,649	7,853	7,953	12,257	21,575	7,785	2,100	-	-	-	7,047	7,948	6,346	-	-	-	-
\$1,000 under \$1,500.....	51,945	122,527	51,945	17,897	18,390	19,590	31,928	11,611	5,405	6,145	6,845	30,446	17,098	20,264	13,932	10,593	(1)	(1)	(1)
\$1,500 under \$2,000.....	36,646	102,897	36,646	7,119	7,119	21,881	42,981	7,512	9,611	4,739	-	-	10,512	16,151	5,959	-	-	-	-
\$2,000 under \$2,500.....	25,846	83,171	25,846	6,631	6,631	17,136	38,937	5,652	4,252	-	-	-	7,605	11,757	4,246	-	-	-	-
\$2,500 under \$3,000.....	13,796	54,502	13,796	-	-	10,329	25,082	-	-	-	-	-	5,239	13,151	-	-	-	-	-
\$3,000 under \$3,500.....	11,970	46,574	11,970	-	-	6,738	19,602	-	-	-	-	-	4,246	11,250	-	-	-	-	-
\$3,500 under \$4,000.....	4,839	20,634	4,839	7,481	8,467	2,566	8,684	4,483	5,584	5,572	6,149	27,963	6,119	10,891	7,379	(1)	4,546	(1)	(1)
\$4,000 under \$4,500.....	2,499	8,106	2,499	-	-	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-	-
\$4,500 under \$5,000.....	2,028	9,405	2,028	-	-	1,162	3,881	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	970,061	2,204,215	970,061	84,872	86,451	424,461	699,460	240,762	118,349	46,528	18,822	82,416	350,766	448,243	278,274	55,310	12,043	5,139	23,220
Returns \$5,000 under \$10,000.....	563,426	1,290,238	563,426	24,074	24,174	221,686	364,901	125,288	64,601	21,528	10,269	45,827	277,276	337,737	227,393	42,173	5,931	1,779	8,205
Returns \$10,000 or more.....	85,217	211,944	85,217	11,600	11,671	34,199	60,021	17,707	10,519	3,766	2,207	9,978	44,969	55,035	37,301	5,872	1,387	409	1,829

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

Table 18.—NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns of surviving spouse																		
	Number of returns	Total number of exemptions	Number of exemptions for taxpayer	Returns with exemptions for age or blindness		Returns with exemptions for taxpayers' sons and daughters (including stepchildren)						Returns with exemptions for other dependents							
				Number of returns	Number of exemptions for age or blindness	Number of returns	Number of exemptions for sons and daughters (including stepchildren)	Returns by number of taxpayers' sons and daughters (including stepchildren)			Number of returns	Number of exemptions for other dependents	Returns by number of exemptions for other dependents						
								One	Two	Three			Four or more	Number of returns	Number of exemptions	One	Two	Three	Four or more
(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	
Grand total.....	321,128	839,922	321,128	40,272	40,372	254,775	446,210	137,711	68,010	32,940	16,114	73,659	27,401	32,212	22,835	4,324	(1)	(1)	(1)
Taxable returns, total.....	205,887	519,933	205,887	13,066	13,066	171,645	276,716	103,812	41,341	17,817	8,675	36,771	21,728	24,264	19,337	2,249	(1)	(1)	(1)
\$600 under \$1,000.....	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	9,284	12,351	9,284	-	-	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	11,198	21,603	11,198	-	-	9,511	9,511	9,511	-	-	-	-	(1)	(1)	(1)	-	-	-	-
\$2,000 under \$2,500.....	17,909	37,498	17,909	4,381	4,381	12,278	15,437	9,119	(1)	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	20,202	43,309	20,202	-	-	16,049	21,401	11,290	4,166	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	19,889	46,696	19,889	-	-	17,223	24,928	10,704	5,333	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	20,075	50,047	20,075	-	-	17,602	24,633	12,644	3,379	8,216	(1)	(1)	11,163	11,756	10,570	(1)	-	-	-
\$4,000 under \$4,500.....	17,895	46,114	17,895	5,438	5,438	14,836	23,774	9,477	(1)	-	-	-	-	-	-	-	-	-	-
\$4,500 under \$5,000.....	19,255	54,013	19,255	-	-	16,589	30,413	8,098	4,246	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	25,140	71,408	25,140	-	-	22,667	38,470	14,176	(1)	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	17,575	53,119	17,575	-	-	17,082	34,651	6,719	6,318	8,791	5,733	24,619	7,512	9,191	5,933	(1)	(1)	-	-
\$7,000 under \$8,000.....	9,978	34,179	9,978	-	-	9,978	22,815	2,573	3,652	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	2,087	6,676	2,087	-	-	2,087	4,389	1,086	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	6,225	18,483	6,225	-	-	6,025	10,571	2,172	3,460	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	1,573	4,752	1,573	-	-	1,472	2,811	736	435	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	1,305	4,149	1,305	3,194	3,194	1,305	2,409	770	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	703	2,208	703	-	-	669	1,271	268	-	568	368	1,810	903	1,071	770	(1)	(1)	-	-
\$13,000 under \$14,000.....	636	1,874	636	-	-	602	1,071	502	769	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	368	1,071	368	-	-	368	636	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	936	2,743	936	-	-	936	1,573	502	335	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	502	1,539	502	-	-	468	970	(1)	368	236	299	1,239	361	457	275	79	(1)	(1)	(1)
\$25,000 under \$50,000.....	1,207	3,629	1,207	-	-	1,174	2,067	644	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	223	665	223	48	48	213	372	97	76	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$150,000.....	23	69	23	3	3	21	37	10	8	2	1	5	6	6	6	-	-	-	-
\$150,000 under \$200,000.....	9	27	9	1	1	8	15	3	3	2	-	-	2	2	2	-	-	-	-
\$200,000 under \$500,000.....	8	24	8	1	1	7	14	3	2	1	1	4	1	1	1	-	-	-	-
\$500,000 under \$1,000,000.....	2	7	2	-	-	2	4	1	-	1	-	-	1	1	1	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total...	115,241	319,989	115,241	27,206	27,306	83,130	169,494	33,899	26,669	15,123	7,439	36,888	5,673	7,948	3,498	(1)	(1)	-	-
No adjusted gross income..	4,916	11,699	4,916	(1)	(1)	3,221	5,682	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)	-	-
Under \$600.....	13,761	29,331	13,761	3,907	3,907	6,295	11,263	3,115	1,694	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	15,779	39,185	15,779	3,967	3,967	9,640	18,152	4,794	(1)	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	33,794	84,750	33,794	8,806	8,806	23,609	41,056	12,106	7,624	9,684	4,006	20,350	3,473	4,561	2,385	-	-	-	-
\$1,500 under \$2,000.....	18,617	50,033	18,617	6,526	6,526	13,971	24,397	7,505	3,893	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	13,063	44,568	13,063	(1)	(1)	12,370	27,845	3,559	4,839	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	7,712	29,962	7,712	-	-	7,219	20,077	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	4,153	15,324	4,153	-	-	3,459	9,785	-	-	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	(1)	(1)	(1)	(1)	(1)	-	-	(1)	4,252	5,039	3,314	16,059	(1)	(1)	(1)	-	-	-	-
\$4,000 under \$4,500.....	1,426	6,088	1,426	-	-	3,346	11,237	-	-	-	-	-	-	-	-	-	-	-	-
\$4,500 under \$5,000.....	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	252,495	632,299	252,495	36,992	37,092	189,558	321,330	107,182	49,425	23,339	9,612	45,281	18,514	21,382	15,746	(1)	(1)	-	-
Returns \$5,000 under \$10,000.....	61,105	184,766	61,105	2,773	2,773	57,939	111,597	26,726	16,589	8,791	5,833	25,320	7,612	9,291	6,033	(1)	(1)	-	-
Returns \$10,000 or more.....	7,528	22,857	7,528	507	507	7,278	13,283	3,003	1,996	810	669	3,058	1,275	1,539	1,056	177	(1)	(1)	(1)

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

Table 18.—NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Con.

Adjusted gross income classes	Returns of single persons not head of household or surviving spouse																		
	Number of returns	Total number of exemptions	Number of exemptions for taxpayer	Returns with exemptions for age or blindness		Returns with exemptions for taxpayers' sons and daughters (including stepchildren)							Returns with exemptions for other dependents						
				Number of returns	Number of exemptions for age or blindness	Number of returns	Number of exemptions for sons and daughters (including stepchildren)	Returns by number of taxpayers' sons and daughters (including stepchildren)				Number of returns	Number of exemptions for other dependents	Returns by number of exemptions for other dependents					
								One	Two	Three	Four or more			One	Two	Three	Four or more		
(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	
Grand total.....	20,010,141	25,164,079	20,010,141	2,012,591	2,033,239	1,070,951	1,805,933	619,963	275,891	104,814	70,283	319,746	986,654	1,314,766	761,638	171,071	34,878	19,067	106,352
Taxable returns, total.....	14,726,039	17,705,902	14,726,039	1,039,600	1,045,953	690,866	1,053,783	443,976	162,925	52,490	25,475	114,487	715,517	980,127	585,786	103,259	18,318	7,454	31,469
\$600 under \$1,000.....	1,336,697	1,336,697	1,336,697	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	2,007,373	2,095,891	2,007,373	45,406	45,406	20,693	20,693	20,693	-	-	-	-	22,419	22,419	22,419	-	-	-	-
\$1,500 under \$2,000.....	1,558,144	1,782,232	1,558,144	100,688	100,688	54,799	54,799	54,799	-	-	-	-	68,601	68,601	68,601	-	-	-	-
\$2,000 under \$2,500.....	1,419,521	1,759,589	1,419,521	112,239	113,133	91,204	118,379	64,029	27,175	-	-	-	91,930	108,556	75,304	16,626	-	-	-
\$2,500 under \$3,000.....	1,322,578	1,654,736	1,322,578	109,573	109,673	79,867	107,809	57,482	16,828	5,557	-	-	91,651	114,676	70,722	18,833	2,096	-	-
\$3,000 under \$3,500.....	1,261,321	1,627,816	1,261,321	99,903	100,397	90,346	142,671	51,963	25,922	10,977	3,564	14,253	96,270	123,427	73,561	18,261	4,448	-	-
\$3,500 under \$4,000.....	1,108,510	1,441,099	1,108,510	97,331	97,824	71,565	121,014	36,685	22,391	10,409	-	-	84,782	113,751	63,938	14,696	4,172	-	-
\$4,000 under \$4,500.....	930,009	1,191,580	930,009	72,997	72,997	61,630	94,822	39,278	14,458	4,926	2,968	11,872	70,101	93,730	53,511	12,020	2,993	(1)	(1)
\$4,500 under \$5,000.....	819,568	1,044,850	819,568	64,664	65,259	53,397	98,590	29,687	12,299	5,634	5,777	27,403	47,699	61,433	35,943	9,778	(1)	-	-
\$5,000 under \$6,000.....	1,228,129	1,521,648	1,228,129	96,546	97,834	67,533	116,869	38,251	18,126	5,817	5,339	24,915	61,947	78,816	52,586	5,378	-	-	-
\$6,000 under \$7,000.....	665,492	825,405	665,492	52,458	52,558	40,459	65,925	23,193	13,346	1,921	-	-	35,677	41,430	31,407	-	-	-	-
\$7,000 under \$8,000.....	388,777	482,190	388,777	35,984	36,477	20,384	38,968	10,931	4,195	-	-	-	15,888	17,968	14,008	-	-	-	-
\$8,000 under \$9,000.....	210,661	272,826	210,661	18,730	18,730	16,132	29,601	6,621	7,235	-	-	-	11,164	13,834	8,987	-	-	-	-
\$9,000 under \$10,000.....	139,078	181,435	139,078	23,656	23,756	7,233	14,747	2,786	(1)	-	-	-	3,854	3,854	3,854	-	-	-	-
\$10,000 under \$11,000.....	75,024	100,160	75,024	14,496	14,763	3,815	6,927	2,075	870	-	-	-	2,877	3,446	2,442	-	-	-	-
\$11,000 under \$12,000.....	48,848	68,686	48,848	12,256	12,357	2,529	4,771	1,190	837	-	-	-	2,075	2,710	1,741	-	-	-	-
\$12,000 under \$13,000.....	36,185	51,627	36,185	9,851	9,951	1,911	3,591	837	703	-	-	-	1,662	1,900	1,457	-	-	-	-
\$13,000 under \$14,000.....	25,160	36,331	25,160	7,922	8,023	1,040	1,676	538	368	1,242	-	-	1,104	1,472	904	909	(1)	(1)	(1)
\$14,000 under \$15,000.....	19,840	29,520	19,840	7,338	7,406	803	1,304	436	(1)	-	-	-	803	970	669	-	-	-	-
\$15,000 under \$20,000.....	54,213	82,261	54,213	21,554	21,856	1,977	3,549	974	669	-	-	-	2,141	2,643	1,740	335	-	-	-
\$20,000 under \$25,000.....	24,190	38,962	24,190	10,769	11,003	1,204	2,542	535	(1)	573	-	-	893	1,227	692	(1)	-	-	-
\$25,000 under \$50,000.....	34,755	59,361	34,755	17,938	18,238	1,948	3,755	828	668	-	-	-	1,499	2,613	925	208	359	192	827
\$50,000 under \$100,000.....	8,957	15,569	8,957	5,481	5,565	321	625	132	98	80	-	-	332	422	270	44	-	-	-
\$100,000 under \$150,000.....	1,551	2,767	1,551	997	1,016	43	79	15	20	8	-	-	78	121	56	12	4	6	29
\$150,000 under \$200,000.....	614	1,131	614	430	440	15	26	7	3	3	-	-	22	20	20	4	4	4	6
\$200,000 under \$500,000.....	682	1,240	682	476	487	16	25	10	4	1	-	-	27	46	19	4	1	3	16
\$500,000 under \$1,000,000.....	101	185	101	71	72	2	4	1	1	-	-	-	6	8	4	2	-	-	-
\$1,000,000 or more.....	60	108	60	44	44	-	-	-	-	-	-	-	2	4	-	-	-	-	-
Nontaxable returns, total.....	5,284,102	7,458,177	5,284,102	972,991	987,286	380,085	752,150	175,987	106,966	52,324	44,808	205,259	271,137	434,639	175,852	67,112	16,560	11,613	74,883
No adjusted gross income.....	119,408	158,434	119,408	30,490	30,490	3,741	6,529	(1)	(1)	(1)	(1)	(1)	1,907	2,007	1,807	(1)	-	-	-
Under \$600.....	3,224,204	3,486,386	3,224,204	134,241	137,006	46,550	69,017	30,356	10,989	4,357	848	3,612	24,485	56,159	19,037	4,460	-	-	-
\$600 under \$1,000.....	838,394	1,237,915	838,394	193,446	194,139	82,595	130,608	53,731	17,439	6,377	5,048	22,868	63,654	74,774	54,219	7,750	-	-	-
\$1,000 under \$1,500.....	541,147	1,136,825	541,147	291,456	292,548	116,117	188,724	66,685	36,010	7,743	5,679	26,790	89,804	114,406	67,005	21,096	(1)	3,858	41,164
\$1,500 under \$2,000.....	269,234	642,674	269,234	146,298	150,172	65,124	134,714	15,460	36,178	8,534	4,952	21,296	49,719	88,554	17,017	28,645	2,968	-	-
\$2,000 under \$2,500.....	139,025	353,256	139,025	86,620	88,793	29,018	85,342	(1)	2,895	17,410	6,038	24,647	17,446	40,096	6,062	(1)	7,409	-	-
\$2,500 under \$3,000.....	77,042	225,066	77,042	44,482	45,375	19,568	66,189	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	30,829	89,213	30,829	18,475	18,474	7,469	28,856	-	-	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	22,145	78,312	22,145	11,957	13,147	7,417	32,924	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$4,500.....	6,645	15,644	6,645	4,646	4,647	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-	-
\$4,500 under \$5,000.....	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 or more.....	12,377	28,134	12,377	8,707	9,829	1,400	5,595	-	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	17,035,446	21,364,533	17,035,446	1,666,885	1,682,834	902,186	1,505,354	529,985	225,974	89,725	56,502	254,246	844,457	1,140,899	639,818	157,326	31,747	15,566	91,188
Returns \$5,000 under \$10,000.....	2,641,149	3,305,556	2,641,149	233,793	236,761	152,949	271,444	82,275	45,076	13,179	12,419	59,480	128,630	156,202	110,842	12,124	2,566	3,098	13,414
Returns \$10,000 or more.....	333,546	493,990	333,546	111,913	113,644	15,816	29,135	7,703	4,841	1,910	1,362	6,020	13,567	17,665	10,978	1,621	565	403	1,750

See text for "Descriptions of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
 (1) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 19.—RETURNS WITH INCOME TAX—ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AVERAGE TAX, AND INCOME TAX AS A PERCENT OF SELECTED ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND TYPE OF INCOME TAX

Adjusted gross income classes	Number of returns with income tax after credits	Adjusted gross income (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Average income tax (Dollars)	Income tax after credits as a percent of—	
						Taxable income	Adjusted gross income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ALL TAXABLE RETURNS							
Total.....	50,092,361	330,646,405	194,951,649	44,902,840	896	23.0	13.6
\$600 under \$1,000.....	1,436,260	1,199,623	212,931	42,377	30	19.9	3.5
\$1,000 under \$1,500.....	2,264,571	2,826,311	1,024,691	203,759	90	19.9	7.2
\$1,500 under \$2,000.....	2,025,366	3,531,718	1,523,219	301,728	149	19.8	8.5
\$2,000 under \$2,500.....	2,288,180	5,153,457	2,252,451	445,048	194	19.8	8.6
\$2,500 under \$3,000.....	2,486,920	6,857,124	3,144,769	619,001	249	19.7	9.0
\$3,000 under \$3,500.....	2,713,702	8,832,135	4,174,670	826,100	304	19.8	9.4
\$3,500 under \$4,000.....	2,793,988	10,481,859	5,009,269	995,712	356	19.9	9.5
\$4,000 under \$4,500.....	2,899,091	12,320,319	5,908,440	1,181,829	408	20.0	9.6
\$4,500 under \$5,000.....	2,931,861	13,929,137	6,814,667	1,369,121	467	20.1	9.8
\$5,000 under \$6,000.....	5,945,050	32,683,780	16,419,495	3,311,602	557	20.2	10.1
\$6,000 under \$7,000.....	5,306,507	34,405,365	17,825,989	3,607,868	680	20.2	10.5
\$7,000 under \$8,000.....	4,303,517	32,165,658	17,662,110	3,599,827	836	20.4	11.2
\$8,000 under \$9,000.....	3,233,674	27,420,221	15,993,895	3,283,693	1,015	20.5	12.0
\$9,000 under \$10,000.....	2,398,655	22,721,630	13,953,385	2,892,363	1,206	20.7	12.7
\$10,000 under \$11,000.....	1,795,422	18,797,893	11,971,564	2,498,655	1,392	20.9	13.3
\$11,000 under \$12,000.....	1,245,498	14,283,701	9,442,947	1,996,486	1,603	21.1	14.0
\$12,000 under \$13,000.....	855,857	10,670,309	7,240,743	1,554,723	1,817	21.5	14.6
\$13,000 under \$14,000.....	593,177	7,989,180	5,539,739	1,206,799	2,034	21.8	15.1
\$14,000 under \$15,000.....	440,500	6,373,766	4,477,490	991,069	2,250	22.1	15.5
\$15,000 under \$20,000.....	1,045,364	17,777,462	12,843,029	2,970,825	2,842	23.1	16.7
\$20,000 under \$25,000.....	404,845	8,995,421	6,784,183	1,716,652	4,240	25.3	19.1
\$25,000 under \$50,000.....	536,118	17,879,811	14,070,078	4,308,594	8,037	30.6	24.1
\$50,000 under \$100,000.....	121,252	7,963,597	6,440,012	2,684,994	22,144	41.7	33.7
\$100,000 under \$150,000.....	15,711	1,875,601	1,496,097	748,067	47,614	50.0	39.9
\$150,000 under \$200,000.....	5,019	859,055	672,502	361,068	71,940	53.7	42.0
\$200,000 under \$500,000.....	5,110	1,447,069	1,109,147	631,123	123,507	56.9	43.6
\$500,000 under \$1,000,000.....	804	535,056	419,625	242,862	302,067	58.0	45.4
\$1,000,000 or more.....	342	670,147	524,512	310,895	909,050	59.3	46.4
RETURNS WITH NORMAL TAX AND SURTAX ONLY							
Total.....	50,002,877	322,553,316	188,316,244	41,819,959	836	22.2	13.0
\$600 under \$1,000.....	1,436,260	1,199,623	212,931	42,377	30	19.9	3.5
\$1,000 under \$1,500.....	2,264,571	2,826,311	1,024,691	203,759	90	19.9	7.2
\$1,500 under \$2,000.....	2,025,366	3,531,718	1,523,219	301,728	149	19.8	8.5
\$2,000 under \$2,500.....	2,288,180	5,153,457	2,252,451	445,048	194	19.8	8.6
\$2,500 under \$3,000.....	2,486,920	6,857,124	3,144,769	619,001	249	19.7	9.0
\$3,000 under \$3,500.....	2,713,702	8,832,135	4,174,670	826,100	304	19.8	9.4
\$3,500 under \$4,000.....	2,793,988	10,481,859	5,009,269	995,712	356	19.9	9.5
\$4,000 under \$4,500.....	2,899,091	12,320,319	5,908,440	1,181,829	408	20.0	9.6
\$4,500 under \$5,000.....	2,931,861	13,929,137	6,814,667	1,369,121	467	20.1	9.8
\$5,000 under \$6,000.....	5,945,050	32,683,780	16,419,495	3,311,602	557	20.2	10.1
\$6,000 under \$7,000.....	5,306,507	34,405,365	17,825,989	3,607,868	680	20.2	10.5
\$7,000 under \$8,000.....	4,303,517	32,165,658	17,662,110	3,599,827	836	20.4	11.2
\$8,000 under \$9,000.....	3,233,674	27,420,221	15,993,895	3,283,693	1,015	20.5	12.0
\$9,000 under \$10,000.....	2,398,655	22,721,630	13,953,385	2,892,363	1,206	20.7	12.7
\$10,000 under \$11,000.....	1,795,422	18,797,893	11,971,564	2,498,655	1,392	20.9	13.3
\$11,000 under \$12,000.....	1,245,498	14,283,701	9,442,947	1,996,486	1,603	21.1	14.0
\$12,000 under \$13,000.....	855,857	10,670,309	7,240,743	1,554,723	1,817	21.5	14.6
\$13,000 under \$14,000.....	593,177	7,989,180	5,539,739	1,206,799	2,034	21.8	15.1
\$14,000 under \$15,000.....	440,500	6,373,766	4,477,490	991,069	2,250	22.1	15.5
\$15,000 under \$20,000.....	1,045,297	17,776,143	12,841,817	2,970,419	2,842	23.1	16.7
\$20,000 under \$25,000.....	402,935	8,951,550	6,745,494	1,703,351	4,227	25.3	19.0
\$25,000 under \$50,000.....	514,114	16,969,003	13,296,332	4,019,366	7,818	30.2	23.7
\$50,000 under \$100,000.....	73,777	4,730,164	3,760,910	1,562,265	21,175	41.5	33.0
\$100,000 under \$150,000.....	6,058	716,372	550,712	287,070	47,387	52.1	40.1
\$150,000 under \$200,000.....	1,548	263,649	195,002	114,338	73,862	58.6	43.4
\$200,000 under \$500,000.....	1,177	320,910	217,144	143,194	121,660	65.9	44.6
\$500,000 under \$1,000,000.....	132	87,985	55,813	42,110	319,015	75.4	47.9
\$1,000,000 or more.....	43	94,354	60,556	50,086	1,164,791	82.7	53.1
RETURNS WITH ALTERNATIVE TAX COMPUTATION							
Total.....	89,484	8,093,089	6,635,405	3,082,881	34,452	46.5	38.1
Under \$15,000.....	(1)	(1)	(1)	(1)	-	-	-
\$15,000 under \$20,000.....	1,910	43,871	38,689	13,301	6,964	34.4	30.3
\$20,000 under \$25,000.....	22,004	910,808	773,746	289,228	13,144	37.4	31.8
\$25,000 under \$50,000.....	47,475	3,233,433	2,679,102	1,122,729	23,649	41.9	34.7
\$50,000 under \$100,000.....	9,653	1,159,229	945,385	460,997	47,757	48.8	39.8
\$100,000 under \$150,000.....	3,471	595,406	477,500	246,730	71,083	51.7	41.4
\$150,000 under \$200,000.....	3,933	1,126,159	892,003	487,929	124,060	54.7	43.3
\$200,000 under \$500,000.....	672	447,071	363,812	200,752	298,738	55.2	44.9
\$500,000 under \$1,000,000.....	299	575,793	463,956	260,809	872,271	56.2	45.3
\$1,000,000 or more.....	21,839,939	65,131,683	30,065,107	5,984,675	274	19.9	9.2
Returns under \$5,000.....	21,187,403	149,396,654	81,854,874	16,695,353	788	20.4	11.2
Returns \$5,000 under \$10,000.....	7,065,019	116,118,068	83,031,668	22,222,812	3,145	26.8	19.1

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
 *Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 20.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATES

Adjusted gross income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Marginal tax rate									
			20 percent		21 percent		22 percent		24 percent		26 percent	
			Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Total.....	50,557,780	195,320,479	28,294,965	45,481,032	529,739	1,567,072	14,767,059	69,345,138	218,271	1,054,033	4,305,917	32,352,080
Taxable returns, total.....	50,392,363	194,951,647	27,837,473	45,163,775	529,635	1,566,879	14,761,010	69,316,049	218,271	1,054,033	4,304,867	32,343,010
\$600 under \$1,000.....	1,436,260	212,932	1,436,260	212,932	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	2,264,571	1,024,692	2,264,571	1,024,692	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	1,523,219	2,025,367	1,523,219	2,025,367	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	2,288,180	2,252,451	2,288,180	2,252,452	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	2,486,921	3,144,769	2,307,285	2,775,650	(2)	(2)	178,329	366,402	-	-	-	-
\$3,000 under \$3,500.....	2,713,002	4,174,670	1,717,866	1,882,053	12,776	29,311	983,061	2,263,306	-	-	-	-
\$3,500 under \$4,000.....	2,793,987	5,009,269	1,674,401	2,068,065	47,387	112,474	1,072,200	3,827,770	-	-	-	-
\$4,000 under \$4,500.....	2,899,590	5,908,440	1,788,103	2,626,864	88,437	224,376	1,022,544	3,057,252	-	-	-	-
\$4,500 under \$5,000.....	2,931,661	6,814,667	1,895,975	3,342,699	111,262	320,817	923,698	3,146,996	(2)	(2)	(2)	(2)
\$5,000 under \$6,000.....	5,845,050	16,419,495	4,193,774	9,618,186	195,216	622,972	718,087	2,547,607	31,503	134,049	836,472	3,497,702
\$6,000 under \$7,000.....	5,306,507	17,825,989	3,396,745	9,125,857	63,689	219,473	1,088,765	4,736,300	26,683	392,745	670,625	3,351,649
\$7,000 under \$8,000.....	4,303,518	17,662,110	1,873,729	5,575,786	5,431	18,919	1,930,261	9,281,517	66,429	346,443	269,522	1,475,520
\$8,000 under \$9,000.....	3,233,474	15,993,896	677,435	2,101,019	(2)	(2)	2,289,067	12,120,474	22,753	120,345	70,070	399,888
\$9,000 under \$10,000.....	2,398,455	13,953,385	282,743	643,909	(2)	(2)	2,009,638	11,961,915	6,945	38,744	36,000	229,742
\$10,000 under \$11,000.....	1,795,423	11,071,563	66,233	200,567	(2)	(2)	1,409,630	9,139,139	2,113	11,111	229,224	1,832,541
\$11,000 under \$12,000.....	2,245,499	9,442,947	18,055	56,495	(2)	(2)	694,663	4,721,987	622	3,139	461,918	4,098,657
\$12,000 under \$13,000.....	855,857	7,240,742	6,225	18,049	367	1,213	280,016	1,952,801	335	1,539	521,995	4,801,415
\$13,000 under \$14,000.....	593,177	5,539,740	2,762	7,365	(2)	(2)	93,805	662,937	(2)	(2)	463,212	4,515,546
\$14,000 under \$15,000.....	440,499	4,477,490	1,571	3,824	(2)	(2)	35,911	249,996	-	-	339,838	3,466,851
\$15,000 under \$20,000.....	1,045,363	12,843,030	2,947	6,913	(2)	(2)	27,605	188,735	(2)	(2)	409,983	4,354,555
\$20,000 under \$25,000.....	404,847	6,784,182	1,073	2,128	(2)	(2)	2,032	12,265	158	1,641	13,199	139,353
\$25,000 under \$50,000.....	536,118	14,070,077	625	1,768	(2)	(2)	1,099	8,598	(2)	(2)	3,436	39,879
\$50,000 under \$100,000.....	121,250	6,440,012	249	9,886	(2)	(2)	316	16,563	(2)	(2)	538	25,301
\$100,000 under \$150,000.....	13,712	1,496,096	118	11,262	2	223	132	12,744	(2)	(2)	167	16,834
\$150,000 under \$200,000.....	5,019	672,501	49	6,636	2	282	70	10,115	2	334	63	8,801
\$200,000 under \$500,000.....	5,110	1,109,146	78	18,273	2	523	59	14,316	1	295	87	20,325
\$500,000 under \$1,000,000.....	804	419,625	24	14,740	1	2,053	14	7,521	-	-	22	11,633
\$1,000,000 or more.....	342	524,512	14	22,492	1	2,053	6	7,793	-	-	4	4,773
Nontaxable returns.....	465,417	368,832	457,487	317,257	(2)	(2)	6,049	29,089	-	-	1,050	9,072

Adjusted gross income classes	Marginal tax rate—Continued											
	30 percent		32 percent		34 percent		36 percent		38 percent		39 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Total.....	1,175,029	12,710,361	10,246	113,101	447,523	6,728,783	7,122	93,267	235,213	4,537,997	5,275	81,037
Taxable returns, total.....	1,174,808	12,707,584	10,246	113,101	447,355	6,726,751	7,089	92,303	235,054	4,535,593	5,275	81,037
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$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.....	153,147	960,926	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	181,170	1,242,505	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	111,879	822,541	-	-	31,012	254,701	-	-	-	-	-	-
\$10,000 under \$11,000.....	31,971	239,961	-	-	56,110	488,811	-	-	-	-	-	-
\$11,000 under \$12,000.....	16,677	134,150	335	3,408	37,520	348,507	-	-	7,669	78,245	-	-
\$12,000 under \$13,000.....	8,867	74,149	2,242	23,484	12,111	112,014	-	-	23,964	256,084	-	-
\$13,000 under \$14,000.....	3,774	31,139	2,881	31,426	5,297	48,967	-	-	17,354	194,191	-	-
\$14,000 under \$15,000.....	37,296	452,576	2,442	27,371	2,814	26,000	1,530	19,013	7,705	86,702	-	-
\$15,000 under \$20,000.....	498,926	6,745,796	(2)	(2)	35,738	565,897	5,189	67,333	7,682	85,973	4,218	63,133
\$20,000 under \$25,000.....	118,774	1,734,114	2,342	26,488	206,332	3,666,997	360	4,936	36,090	621,690	773	11,804
\$25,000 under \$50,000.....	11,483	169,479	(2)	(2)	58,994	1,098,197	(2)	(2)	138,783	3,063,508	259	3,844
\$50,000 under \$100,000.....	677	33,688	(2)	(2)	1,028	51,12	(2)	(2)	1,352	65,869	(2)	(2)
\$100,000 under \$150,000.....	206	19,135	2	149	213	19,967	8	906	268	25,363	6	699
\$150,000 under \$200,000.....	78	11,037	-	-	75	10,651	1	116	68	9,666	-	-
\$200,000 under \$500,000.....	106	24,955	1	176	90	21,13	-	-	84	19,400	-	-
\$500,000 under \$1,000,000.....	18	10,340	1	700	19	11,437	-	-	26	15,804	1	507
\$1,000,000 or more.....	1	1,128	-	-	2	2,350	-	-	9	13,100	-	-
Nontaxable returns.....	221	2,777	-	-	(2)	(2)	(2)	(2)	159	2,404	-	-

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 20.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATES—Continued

Adjusted gross income classes	Marginal tax rate—Continued											
	42 percent		43 percent		47 percent		49 percent		50 percent		50 percent (alternative tax computation returns with capital gains tax only)	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total.....	2,881	50,270	152,247	3,522,529	101,444	2,765,599	1,569	38,407	73,222	2,299,870	672	252,556
Taxable returns, total.....	2,848	49,709	152,197	3,521,697	101,431	2,765,216	1,569	38,407	73,216	2,299,679	672	252,556
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$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.....	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	(2)	(2)	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	3,784	46,190	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	11,464	145,652	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	970	16,104	20,975	276,207	19,405	288,867	-	-	8,460	142,447	-	-
\$20,000 under \$25,000.....	1,572	26,893	3,583	57,728	4,983	82,111	-	-	6,910	119,893	-	-
\$25,000 under \$50,000.....	289	5,038	109,656	2,822,548	73,242	2,175,700	1,562	37,139	52,022	1,746,914	(2)	(2)
\$50,000 under \$100,000.....	(2)	(2)	2,206	98,120	3,302	140,249	-	-	5,393	221,598	88	5,905
\$100,000 under \$150,000.....	3	306	265	24,886	284	26,252	5	447	253	22,003	124	13,303
\$150,000 under \$200,000.....	1	187	75	9,933	98	13,078	1	182	69	9,322	85	12,410
\$200,000 under \$500,000.....	1	407	101	23,702	95	23,333	1	175	86	20,032	232	59,447
\$500,000 under \$1,000,000.....	-	-	16	9,548	19	10,318	1	465	15	9,036	72	39,731
\$1,000,000 or more.....	-	-	5	6,373	3	5,309	-	-	8	8,438	69	121,606
Nontaxable returns.....	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)	-	-

Adjusted gross income classes	Marginal tax rate—Continued											
	52 percent		53 percent		54 percent		56 percent		58 percent		59 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total.....	2,210	59,686	50,820	1,801,771	1,414	47,232	36,449	1,433,256	927	35,587	47,380	2,099,286
Taxable returns, total.....	2,210	59,686	50,810	1,801,420	1,413	47,202	36,441	1,432,924	927	35,587	47,372	2,098,896
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$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.....	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	773	14,093	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	8,718	166,135	-	-	4,863	101,394	-	-	1,639	37,140
\$25,000 under \$50,000.....	2,136	55,358	32,561	1,188,682	1,324	40,026	17,810	668,551	744	26,011	12,100	333,934
\$50,000 under \$100,000.....	66	3,197	8,265	350,266	83	3,328	13,299	591,673	169	6,596	32,708	1,605,301
\$100,000 under \$150,000.....	3	284	267	22,680	2	141	275	23,620	8	582	605	50,649
\$150,000 under \$200,000.....	3	296	78	10,891	-	-	83	10,356	3	374	161	20,655
\$200,000 under \$500,000.....	2	551	120	26,525	1	207	90	20,332	1	320	131	30,108
\$500,000 under \$1,000,000.....	-	-	22	13,540	1	515	14	8,581	1	717	19	10,882
\$1,000,000 or more.....	-	-	7	8,608	2	2,985	7	8,417	1	988	9	10,230
Nontaxable returns.....	-	-	(2)	(2)	1	30	(2)	(2)	-	-	(2)	(2)

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 20.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATES—Continued

Adjusted gross income classes	Marginal tax rate—Continued													
	62 percent		65 percent		66 percent		68 percent		69 percent		71 percent		72 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
Total.....	38,148	2,042,661	19,365	1,231,015	514	25,079	800	29,053	10,709	791,377	275	18,869	5,883	500,686
Taxable returns, total.....	38,139	2,042,331	19,365	1,231,015	514	25,079	800	29,053	10,709	791,377	275	18,869	5,883	500,686
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$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.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$50,000.....	10,181	301,266	5,243	183,491	(²)	(²)	-	-	2,135	88,733	-	-	(²)	(²)
\$50,000 under \$100,000.....	26,309	1,522,301	12,133	824,731	488	23,696	78	26,412	5,831	425,506	236	15,510	2,338	137,881
\$100,000 under \$150,000.....	1,127	92,330	1,516	126,689	9	577	15	1,069	2,233	198,578	32	2,451	2,837	273,755
\$150,000 under \$200,000.....	264	33,497	263	31,201	-	-	4	572	261	30,257	3	433	300	35,497
\$200,000 under \$500,000.....	212	48,364	170	35,357	-	-	2	335	135	30,114	4	475	139	26,015
\$500,000 under \$1,000,000.....	33	18,425	34	19,037	-	-	1	666	19	9,795	-	-	26	12,069
\$1,000,000 or more.....	14	26,153	6	10,510	-	-	-	-	5	8,396	-	-	6	4,693
Nontaxable returns.....	(²)	(²)	-	-	-	-	-	-	-	-	-	-	-	-

Adjusted gross income classes	Marginal tax rate—Continued													
	74 percent		75 percent		76 percent		78 percent		80 percent		81 percent		83 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Total.....	119	9,493	5,561	549,971	99	11,464	2,130	335,655	71	7,013	1,702	225,239	119	15,666
Taxable returns, total.....	119	9,493	5,561	549,971	99	11,464	2,130	335,655	71	7,013	1,700	225,071	119	15,666
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$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.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	98	7,386	1,890	105,704	43	3,725	872	57,246	(²)	(²)	451	33,981	-	-
\$100,000 under \$150,000.....	16	1,334	2,754	299,652	44	3,998	78	93,956	45	4,374	225	19,752	64	7,279
\$150,000 under \$200,000.....	1	86	640	78,078	8	765	87	109,816	7	808	641	95,546	36	4,698
\$200,000 under \$500,000.....	4	688	252	45,678	3	578	313	37,841	1	171	361	63,727	17	2,738
\$500,000 under \$1,000,000.....	-	-	16	9,749	-	-	2	5,125	-	-	20	8,908	2	951
\$1,000,000 or more.....	-	-	9	11,111	1	2,399	8	11,673	-	-	3	3,158	-	-
Nontaxable returns.....	-	-	-	-	-	-	-	-	-	-	2	228	-	-

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 20.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATES—Continued

Adjusted gross income classes	Marginal tax rate—Continued											All alternative tax computation returns ¹		
	84 percent		87 percent		87 percent (returns eligible for 87 percent limitation)		89 percent		90 percent		91 percent			
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
Total.....	1,126	168,577	746	125,815	63	128,902	1,467	292,103	442	127,826	447	214,004	89,484	6,635,405
Taxable returns, total.....	1,125	168,403	746	125,815	63	128,902	1,465	291,703	442	127,826	444	212,684	89,484	6,635,405
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$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.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	67	1,212
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	1,910	38,689
\$25,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	22,004	773,746
\$50,000 under \$100,000.....	207	17,500	31	2,869	-	-	-	-	-	-	-	-	47,475	2,679,102
\$100,000 under \$150,000.....	232	20,839	201	19,601	-	-	330	37,414	-	-	-	-	9,653	945,385
\$150,000 under \$200,000.....	273	44,330	87	13,281	-	-	267	34,736	83	13,614	-	-	3,471	477,500
\$200,000 under \$500,000.....	396	74,430	416	83,223	-	-	815	189,639	283	72,500	188	52,739	3,933	892,003
\$500,000 under \$1,000,000.....	13	5,511	11	4,213	5	3,809	46	19,347	67	26,037	194	99,975	672	363,812
\$1,000,000 or more.....	5	5,793	1	2,629	58	125,094	7	10,567	9	15,676	62	59,971	299	463,956
Nontaxable returns.....	1	174	-	-	-	-	2	400	-	-	3	1,320	-	-

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
¹These returns (and the taxable income associated with them) are included in the marginal tax rate applicable to the their taxable income subject to normal tax and surtax.
²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 21.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES

Tax rate	Returns with tax rate as marginal rate							Returns with any tax at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Tax base taxed at all rates (Thousand dollars)	Tax generated at all rates		Tax base taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Number of returns	Tax base at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
				Amount (Thousand dollars)	As a percent of adjusted gross income					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL RETURNS										
Total.....	62,712,386	348,701,466	195,333,019	45,691,515	13.76	77,653,199	17,839,264	62,712,386	195,333,019	45,716,486
0 percent (returns with no tax base).....	12,154,606	16,563,121	-	-	-	-	-	12,154,606	-	-
20 percent.....	28,294,965	116,646,410	45,481,032	9,113,644	7.81	45,398,240	9,079,648	117,470,272	23,495,855	23,495,855
21 percent.....	529,739	2,691,847	1,567,072	319,109	11.85	503,799	105,798	50,557,045	1,205,049	253,060
22 percent.....	14,767,059	109,127,679	69,345,138	14,281,652	13.09	20,100,794	4,422,175	880,368	41,244,344	9,073,756
24 percent.....	218,271	1,560,083	1,054,033	222,719	14.46	179,499	43,080	21,381,712	444,207	106,610
26 percent.....	4,305,917	44,461,012	32,352,082	7,077,525	15.92	5,201,473	1,352,383	350,629	6,747,011	3,417,997
30 percent.....	1,175,029	16,718,312	12,710,361	3,019,452	18.06	1,539,472	461,842	2,441,094	5,808,826	1,742,648
32 percent.....	10,246	146,650	113,101	28,426	19.38	9,396	3,007	38,298	65,492	20,957
34 percent.....	447,523	8,671,907	6,728,782	1,737,143	20.03	668,268	227,211	1,227,767	3,370,702	1,146,039
36 percent.....	7,122	119,488	93,267	24,758	20.72	6,696	2,411	28,052	48,548	17,477
38 percent.....	235,213	5,734,521	4,537,997	1,268,665	22.12	373,371	141,881	780,244	2,266,189	861,152
39 percent.....	5,275	103,009	81,037	22,952	22.28	5,303	2,068	20,930	36,605	14,276
42 percent.....	2,881	63,410	50,270	15,002	23.66	2,744	1,152	15,655	28,284	11,879
43 percent.....	152,247	4,417,521	3,522,529	1,058,830	23.97	243,426	104,673	557,805	1,636,456	703,677
43 percent.....	101,444	3,432,478	2,765,599	892,977	26.02	165,627	77,845	405,558	1,206,203	566,915
49 percent.....	1,569	47,502	38,407	13,224	27.84	1,689	828	8,472	15,495	7,593
50 percent (alternative tax computation returns with capital gains tax only).....	672	296,921	265,096	132,527	44.63	265,096	132,549	672	265,096	132,549
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	288,812	37,796,171	36,382,854	33,353,613	39.17	1,891,798	945,900	88,812	1,891,798	945,900
51 percent.....	73,222	2,830,848	2,299,870	788,520	27.85	124,862	62,431	295,642	890,362	445,181
52 percent.....	2,210	73,201	59,686	21,467	29.33	3,741	1,945	6,903	22,513	11,707
53 percent.....	50,820	2,209,598	1,801,771	654,010	29.60	86,086	45,625	222,420	673,468	356,938
54 percent.....	1,414	58,759	47,232	18,435	31.37	2,489	1,344	4,693	15,605	8,427
56 percent.....	36,449	1,738,165	1,433,256	544,639	31.33	59,746	33,458	171,600	519,074	290,681
58 percent.....	927	44,135	35,987	14,681	33.26	2,726	1,581	3,279	12,134	7,038
59 percent.....	47,380	2,537,485	2,099,286	846,479	33.36	148,787	87,784	135,151	737,391	435,061
62 percent.....	38,148	2,459,968	2,042,661	893,982	36.34	172,366	106,867	90,123	679,060	421,018
65 percent.....	19,365	1,478,868	1,231,015	578,328	39.11	87,350	56,778	50,210	388,568	252,569
66 percent.....	514	31,135	25,079	11,561	37.13	2,544	1,679	1,765	10,050	6,633
68 percent.....	500	36,000	29,053	14,191	39.42	3,146	2,139	1,251	10,656	7,246
69 percent.....	10,709	953,659	791,377	393,176	41.23	47,710	32,920	30,845	241,990	166,973
71 percent.....	275	23,551	18,869	9,817	41.68	1,913	1,358	751	6,673	4,738
72 percent.....	5,883	612,746	500,686	260,992	42.59	26,757	19,265	20,136	162,981	117,346
74 percent.....	119	11,271	9,493	5,179	45.95	830	614	476	4,400	3,256
75 percent.....	5,561	684,603	549,971	301,667	44.06	40,998	30,749	14,253	177,338	133,004
76 percent.....	99	14,001	11,464	6,346	45.33	747	568	357	3,327	2,529
78 percent.....	2,830	414,086	335,655	193,298	46.68	20,478	15,973	8,692	110,928	96,524
80 percent.....	71	8,362	7,013	4,134	49.43	448	358	258	2,318	1,854
81 percent.....	1,702	283,941	225,299	135,660	47.78	12,194	9,877	5,862	75,574	61,215
83 percent.....	119	20,477	15,666	9,842	48.06	2,558	2,123	1,187	5,958	4,945
84 percent.....	1,126	211,704	168,577	105,205	49.69	8,330	6,997	4,160	53,980	45,343
87 percent (returns eligible for 87 percent limitation).....	63	187,285	128,902	106,350	56.79	112,926	98,246	63	112,926	98,246
87 percent.....	746	159,740	125,815	81,579	51.07	6,172	5,369	3,102	42,132	36,695
89 percent.....	1,467	378,612	292,103	200,542	52.97	42,295	37,642	2,322	103,895	92,466
90 percent.....	442	165,018	127,826	92,661	56.15	13,862	12,476	889	46,562	41,906
91 percent.....	447	292,376	214,004	170,155	58.20	64,447	58,647	447	64,447	58,647
JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE										
Total.....	37,408,576	272,579,667	150,282,621	35,168,779	13.47	60,653,981	13,854,313	37,408,576	150,282,621	35,181,103
0 percent (returns with no tax base).....	5,743,109	11,581,297	-	-	-	-	-	5,743,109	-	-
20 percent.....	17,886,561	95,156,473	36,462,754	7,307,416	7.68	36,397,726	7,279,545	31,665,005	91,511,494	18,302,299
22 percent.....	9,821,318	38,319,307	55,053,075	11,337,197	12.84	15,711,362	3,456,500	13,778,444	31,539,858	6,938,769
24 percent.....	-	-	-	-	-	-	-	-	-	-
26 percent.....	2,425,977	32,403,282	23,201,188	5,077,034	15.67	3,726,009	968,762	3,957,126	9,850,997	2,561,259
30 percent.....	662,629	12,166,117	9,144,220	2,174,856	17.88	1,117,529	335,259	1,531,249	4,592,001	1,377,600
32 percent.....	-	-	-	-	-	-	-	-	-	-
34 percent.....	297,643	6,983,108	5,387,284	1,392,343	19.94	542,453	184,434	868,620	2,826,353	960,960
36 percent.....	-	-	-	-	-	-	-	-	-	-
38 percent.....	169,595	4,826,935	3,803,896	1,063,578	22.03	314,495	119,508	570,977	1,920,015	729,606
39 percent.....	-	-	-	-	-	-	-	-	-	-
42 percent.....	-	-	-	-	-	-	-	-	-	-
43 percent.....	110,417	3,700,887	2,951,678	887,353	23.98	203,998	87,719	401,382	1,367,850	588,176
43 percent.....	74,783	2,902,356	2,339,114	755,470	26.03	140,751	66,153	290,965	1,005,471	472,571
49 percent.....	-	-	-	-	-	-	-	-	-	-
50 percent (alternative tax computation returns with capital gains tax only).....	458	230,578	206,872	103,427	44.86	206,872	103,436	458	206,872	103,436
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	267,935	36,344,085	35,221,009	32,440,058	3.85	1,514,893	757,447	67,935	1,514,893	757,447
51 percent.....	55,848	2,447,772	1,988,593	681,524	27.84	107,818	53,909	216,182	749,146	374,573
52 percent.....	-	-	-	-	-	-	-	-	-	-
53 percent.....	38,239	1,897,200	1,550,320	563,184	29.69	74,193	39,322	160,334	562,565	298,159
54 percent.....	-	-	-	-	-	-	-	-	-	-
56 percent.....	27,578	1,493,452	1,234,219	468,961	31.40	51,644	28,921	122,095	429,704	240,634
58 percent.....	-	-	-	-	-	-	-	-	-	-
59 percent.....	35,133	2,158,642	1,790,039	722,196	33.46	127,973	75,504	94,517	603,029	355,787
62 percent.....	26,906	2,023,141	1,685,620	737,922	36.47	140,905	87,361	59,384	530,617	328,983
65 percent.....	13,120	1,194,487	995,461	467,613	39.15	69,812	43,378	32,478	302,108	196,370
66 percent.....	-	-	-	-	-	-	-	-	-	-
68 percent.....	-	-	-	-	-	-	-	-	-	-
69 percent.....	7,114	760,519	634,690	315,387	41.47	38,066	26,266	19,358	184,994	127,646
71 percent.....	-	-	-	-	-	-	-	-	-	-
72 percent.....	3,793	481,077	395,313	205,931	42.81	20,633	14,856	12,244	122,045	87,872
74 percent.....	-	-	-	-	-	-	-	-	-	-
75 percent.....	3,509	532,793	428,006	234,669	44.05	31,780	23,835	8,451	130,620	97,965
76 percent.....	-	-	-	-	-	-	-	-	-	-
78 percent.....	1,789	313,938	253,904	146,481	46.66	15,690	12,238	4,942	79,350	61,832
80 percent.....	-	-	-	-	-	-	-	-	-	-
81 percent.....	1,005	209,330	166,074	100,120	47.83	9,019	7,305	3,183	52,579	42,589
83 percent.....	-	-	-	-	-	-	-	-	-	-
84 percent.....	647	157,201	124,862	77,713	49.44	6,123	5,143	2,178	36,743	30,864
87 percent (returns eligible for 87 percent limitation).....	4	12,845	8,720	7,551	58.79	8,646	7,522	4	8,646	7,522
87 percent.....	427	113,081	89,860	58,028	51.32	3,970	3,454	1,531	26,050	22,664
89 percent.....	727	250,814	192,530	132,295	52.75	27,825	24,764	1,104	65,525	58,317
90 percent.....	184	91,150	69,592							

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 21.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

Tax rate	Returns with tax rate as marginal rate							Returns with any tax at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Tax base taxed at all rates (Thousand dollars)	Tax generated at all rates		Tax base taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Number of returns	Tax base at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
				Amount (Thousand dollars)	As a percent of adjusted gross income					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE										
Total.....	23,685,106	67,946,445	40,425,234	9,440,730	14.92	15,596,216	3,653,824	23,685,106	40,425,234	9,451,907
0 percent (returns with no tax base).....	6,204,541	4,680,388	-	-	-	-	-	6,204,541	-	-
20 percent.....	9,877,043	19,775,093	8,475,381	1,697,118	8.58	8,460,308	1,692,062	17,480,311	23,666,844	4,733,369
21 percent.....	-	-	-	-	-	-	-	-	-	-
22 percent.....	4,945,741	20,808,372	14,292,063	2,944,455	14.15	4,389,432	965,675	7,603,268	9,704,486	2,134,987
24 percent.....	-	-	-	-	-	-	-	-	-	-
26 percent.....	1,810,911	11,400,105	8,679,514	1,895,417	16.63	1,421,025	369,467	2,657,527	3,114,257	809,707
30 percent.....	487,469	4,250,320	3,344,503	792,325	18.64	401,042	120,313	846,616	1,119,336	335,801
32 percent.....	-	-	-	-	-	-	-	-	-	-
34 percent.....	149,880	1,688,799	1,341,498	344,800	20.42	125,815	42,777	359,147	544,349	185,079
36 percent.....	-	-	-	-	-	-	-	-	-	-
38 percent.....	65,618	907,586	734,101	205,087	22.60	58,876	22,373	209,267	346,174	131,546
39 percent.....	-	-	-	-	-	-	-	-	-	-
42 percent.....	-	-	-	-	-	-	-	-	-	-
43 percent.....	39,422	657,676	524,380	157,096	23.89	36,797	15,823	143,649	245,251	105,458
47 percent.....	24,767	479,920	386,035	124,442	25.93	23,144	10,878	104,227	182,064	85,570
49 percent.....	-	-	-	-	-	-	-	-	-	-
50 percent (alternative tax computation returns with capital gains tax only).....	195	64,431	56,465	28,221	43.80	56,465	28,233	195	56,465	28,233
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	218,655	3,284,806	3,024,970	546,351	42.52	333,339	166,670	18,655	333,339	166,670
50 percent.....	17,374	383,076	311,277	106,996	27.93	17,044	8,522	79,460	141,216	70,608
52 percent.....	-	-	-	-	-	-	-	-	-	-
53 percent.....	12,581	312,398	251,451	90,826	29.07	11,893	6,303	62,086	110,903	58,779
54 percent.....	-	-	-	-	-	-	-	-	-	-
56 percent.....	8,871	244,713	199,037	75,678	30.93	8,102	4,537	49,505	89,370	50,047
58 percent.....	-	-	-	-	-	-	-	-	-	-
59 percent.....	12,247	378,843	309,247	124,283	32.81	20,814	12,280	40,634	134,362	79,274
62 percent.....	10,655	405,882	331,599	144,984	35.72	28,755	17,828	28,387	135,147	83,791
65 percent.....	6,245	284,381	235,554	110,715	38.93	17,538	11,400	17,732	86,460	56,199
66 percent.....	-	-	-	-	-	-	-	-	-	-
68 percent.....	-	-	-	-	-	-	-	-	-	-
69 percent.....	3,595	193,140	156,687	77,789	40.28	9,644	6,654	11,487	56,996	39,327
71 percent.....	-	-	-	-	-	-	-	-	-	-
72 percent.....	2,090	131,669	105,373	55,061	41.82	6,124	4,409	7,892	40,936	29,474
74 percent.....	-	-	-	-	-	-	-	-	-	-
75 percent.....	2,052	151,810	121,965	66,998	44.13	9,218	6,914	5,802	46,718	35,039
76 percent.....	-	-	-	-	-	-	-	-	-	-
78 percent.....	1,071	100,148	81,751	46,817	46.75	4,788	3,735	3,750	31,578	24,631
80 percent.....	-	-	-	-	-	-	-	-	-	-
81 percent.....	697	74,611	59,225	35,540	47.63	3,175	2,572	2,679	22,995	18,626
83 percent.....	-	-	-	-	-	-	-	-	-	-
84 percent.....	479	54,503	43,715	27,492	50.44	2,207	1,854	1,982	17,237	14,479
87 percent (returns eligible for 87 percent limitation).....	59	174,440	120,182	98,799	56.64	104,280	90,724	59	104,280	90,724
87 percent.....	285	38,814	29,872	19,325	49.79	1,404	1,221	1,503	13,584	11,818
89 percent.....	740	127,798	99,573	68,247	53.40	14,470	12,878	1,218	38,370	34,149
90 percent.....	238	67,317	53,311	37,343	55.47	4,816	4,334	478	16,816	15,134
91 percent.....	240	110,212	81,475	64,876	58.86	25,701	23,388	240	25,701	23,388
HEAD OF HOUSEHOLD RETURNS										
Total.....	1,618,704	8,175,354	4,625,164	1,082,006	13.74	1,403,002	331,127	1,618,704	4,625,164	1,083,476
0 percent (returns with no tax base).....	206,956	301,436	-	-	-	-	-	206,956	-	-
20 percent.....	531,361	1,714,844	542,897	109,110	6.36	540,206	108,041	1,411,729	2,300,934	460,187
21 percent.....	529,739	2,691,847	1,567,072	319,109	11.85	503,799	105,798	880,368	1,205,049	253,060
22 percent.....	-	-	-	-	-	-	-	-	-	-
24 percent.....	218,271	1,540,083	1,054,033	222,719	14.46	179,499	43,080	350,629	444,207	106,610
26 percent.....	69,129	657,619	471,380	105,074	15.98	54,439	13,154	132,358	180,889	47,031
30 percent.....	24,931	301,875	221,638	52,271	17.32	20,901	6,270	63,229	97,489	29,247
32 percent.....	10,246	146,650	113,101	28,420	19.38	9,396	3,007	38,298	65,492	20,957
34 percent.....	-	-	-	-	-	-	-	-	-	-
36 percent.....	7,122	119,488	93,267	24,758	20.72	6,696	2,411	28,052	48,548	17,477
38 percent.....	-	-	-	-	-	-	-	-	-	-
39 percent.....	5,275	103,009	81,037	22,952	22.28	5,303	2,068	20,930	36,605	14,276
42 percent.....	2,881	63,410	50,270	15,002	23.66	2,744	1,152	15,655	28,284	11,879
43 percent.....	2,408	58,958	46,471	14,381	24.39	2,631	1,131	12,774	23,355	10,043
47 percent.....	1,894	50,202	40,450	13,085	26.06	1,732	814	10,366	18,668	8,774
49 percent.....	1,569	47,502	38,407	13,224	27.84	1,689	828	8,472	15,495	7,593
50 percent (alternative tax computation returns with capital gains tax only).....	19	1,912	1,759	879	45.97	1,759	880	19	1,759	880
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	2,222	3,167,280	3,136,875	367,204	40.17	43,566	21,783	2,222	43,566	21,783
50 percent.....	-	-	-	-	-	-	-	-	-	-
52 percent.....	2,210	73,201	59,686	21,467	29.33	3,741	1,945	6,903	22,513	11,707
53 percent.....	-	-	-	-	-	-	-	-	-	-
54 percent.....	1,414	58,759	47,232	18,435	31.37	2,489	1,344	4,693	15,605	8,427
56 percent.....	-	-	-	-	-	-	-	-	-	-
58 percent.....	927	44,135	35,587	14,681	33.26	2,726	1,581	3,279	12,134	7,038
59 percent.....	-	-	-	-	-	-	-	-	-	-
62 percent.....	587	30,945	25,442	11,076	35.79	2,706	1,678	2,352	13,296	8,244
65 percent.....	-	-	-	-	-	-	-	-	-	-
66 percent.....	514	31,135	25,079	11,561	37.13	2,544	1,679	1,765	10,050	6,633
68 percent.....	500	36,000	29,053	14,191	39.42	3,146	2,139	1,251	10,656	7,246
69 percent.....	-	-	-	-	-	-	-	-	-	-
71 percent.....	275	23,551	18,869	9,817	41.68	1,913	1,358	751	6,673	4,738
72 percent.....	-	-	-	-	-	-	-	-	-	-
74 percent.....	119	11,271	9,493	5,179	45.95	830	614	476	4,400	3,256
75 percent.....	-	-	-	-	-	-	-	-	-	-
76 percent.....	99	14,001	11,464	6,346	45.33	747	568	357	3,327	2,529
78 percent.....	-	-	-	-	-	-	-	-	-	-
80 percent.....	71	8,363	7,013	4,134	49.43	448	358	258	2,318	1,854
81 percent.....	-	-	-	-	-	-	-	-	-	-
83 percent.....	119	20,477	15,666	9,842	48.06	2,558	2,123	187	5,958	4,945
84 percent.....	-	-	-	-	-	-	-	-	-	-
87 percent (returns eligible for 87 percent limitation).....	34	7,845	6,083	4,226	53.87	798	694	68	2,498	2,173
89 percent.....	-	-	-	-	-	-	-	-	-	-
90 percent.....	20	6,551	4,923	3,659	55.85	761	685	34	2,161	1,945
91 percent.....	14	10,285	7,792	6,408	62.30	3,235	2,944	14	3,235	2,944

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." ¹This total is not the sum of the following tax rate classes as many returns have a tax base taxed at more than one rate. ²These returns are not included in the total as they already appear in the class which is their marginal normal tax and surtax rate. ³This amount is not included in the total for the reason stated in footnote 2. NOTE: Detail may not add to total because of rounding. A dash (-) in this table means "not applicable," except for head of household returns with the 87 percent limitation, in which case the dash means none reported.

Table 22.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Business, farm, or profession				Sales of capital assets			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net gain		Net loss	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	5,559,478	16,600,478	127,881,015	2,756,450	10,773,031	954,004	2,391,839	215,767	431,834	1,010,541	2,089,102	216,292	152,353
Taxable returns, total.....	2,894,754	8,514,948	23,672,188	1,778,109	9,592,873	440,196	1,941,980	73,910	159,559	641,637	1,837,536	147,286	105,444
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	50,153	100,305	70,419	28,200	34,222	6,204	6,799	1,801	2,217	3,066	1,910	(2)	(2)
\$1,500 under \$2,000.....	110,978	221,956	196,337	50,716	71,571	15,589	19,669	-	-	16,292	6,401	2,707	1,728
\$2,000 under \$2,500.....	165,153	379,568	371,349	92,528	176,588	23,600	33,666	2,502	2,018	19,912	12,952	(2)	(2)
\$2,500 under \$3,000.....	195,878	498,668	540,686	114,346	264,300	30,955	56,964	4,203	1,091	24,500	15,240	5,053	3,942
\$3,000 under \$3,500.....	224,235	612,884	729,584	133,468	371,980	34,013	69,405	5,196	4,104	28,034	21,067	6,526	4,945
\$3,500 under \$4,000.....	240,485	683,161	902,349	152,318	462,605	29,174	61,007	4,322	4,264	41,009	36,714	8,746	4,280
\$4,000 under \$4,500.....	203,472	603,682	865,371	125,058	440,833	31,224	79,555	6,583	6,747	34,065	29,662	5,439	2,905
\$4,500 under \$5,000.....	202,665	610,783	962,153	129,936	522,707	29,967	91,057	3,489	3,053	31,910	27,882	7,631	6,025
\$5,000 under \$6,000.....	359,256	1,105,130	1,971,322	249,580	1,168,250	47,081	153,444	7,038	6,112	62,114	72,037	11,872	8,542
\$6,000 under \$7,000.....	227,389	720,152	1,470,435	150,783	815,476	34,514	120,127	6,397	6,849	54,213	61,303	8,813	5,379
\$7,000 under \$8,000.....	184,136	588,450	1,375,066	125,381	758,939	26,517	111,628	5,623	7,500	43,741	55,187	9,441	6,556
\$8,000 under \$9,000.....	126,440	410,828	1,073,035	87,355	594,135	20,839	90,021	3,335	6,219	30,141	38,753	4,767	3,367
\$9,000 under \$10,000.....	103,090	331,090	977,033	69,854	534,235	15,809	71,227	2,622	5,177	27,882	30,253	6,800	4,589
\$10,000 under \$11,000.....	72,343	235,020	757,975	45,445	365,005	11,840	62,949	1,604	3,322	23,596	41,382	5,481	4,041
\$11,000 under \$12,000.....	55,858	181,382	640,238	31,919	272,088	10,801	62,857	2,034	4,219	20,628	45,175	5,752	4,312
\$12,000 under \$13,000.....	44,674	144,614	558,124	24,633	216,016	9,427	60,878	1,303	3,572	17,260	37,182	4,014	2,959
\$13,000 under \$14,000.....	37,303	122,193	503,468	19,608	184,055	7,463	59,811	1,437	2,366	15,360	33,657	3,315	2,376
\$14,000 under \$15,000.....	31,153	101,594	451,374	16,046	154,763	6,256	46,447	936	1,981	13,058	35,809	4,118	3,090
\$15,000 under \$20,000.....	92,583	299,981	1,589,364	48,017	523,796	17,537	160,182	3,747	7,660	42,479	133,370	12,529	9,431
\$20,000 under \$25,000.....	48,290	160,287	1,078,173	22,337	282,380	10,427	120,489	1,704	14,015	25,484	94,631	7,527	5,903
\$25,000 under \$30,000.....	83,461	280,663	2,852,222	41,330	723,719	16,091	259,741	3,811	19,210	44,401	242,647	17,330	13,665
\$30,000 under \$40,000.....	26,363	90,867	1,784,023	14,389	426,389	3,881	99,440	1,703	17,629	16,268	213,979	5,640	4,671
\$40,000 under \$50,000.....	4,986	17,377	597,669	2,686	110,689	630	23,634	509	7,801	3,439	97,363	998	886
\$50,000 under \$100,000.....	1,814	6,225	309,982	967	49,810	167	7,267	235	4,862	1,305	59,641	344	301
\$100,000 under \$200,000.....	1,958	6,643	555,676	966	54,485	161	7,400	302	7,976	1,516	144,443	314	273
\$200,000 under \$500,000.....	298	991	198,688	167	10,605	17	626	58	3,298	238	75,472	34	28
\$500,000 under \$1,000,000.....	140	454	290,073	76	3,232	12	5,690	36	5,396	122	153,424	15	14
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	2,664,724	8,085,530	14,208,827	978,341	1,180,158	513,808	449,859	141,857	272,275	368,904	251,566	69,006	46,809
No adjusted gross income.....	88,454	266,410	4181,331	9,860	21,055	2,384	3,027	56,789	178,984	14,054	72,912	0,500	7,550
Under \$600.....	306,384	877,183	106,403	86,851	27,944	106,898	33,539	25,935	16,431	28,947	8,598	7,660	5,431
\$600 under \$1,000.....	402,872	1,108,510	326,317	155,894	109,752	103,642	65,845	13,647	9,723	37,498	13,413	8,791	7,156
\$1,000 under \$1,500.....	639,118	1,789,111	790,745	280,289	293,408	118,348	100,559	15,176	16,384	64,857	25,589	8,087	3,852
\$1,500 under \$2,000.....	455,473	1,395,957	792,868	176,607	219,304	73,328	77,201	10,140	6,165	63,163	29,226	8,305	5,453
\$2,000 under \$2,500.....	328,359	1,076,416	736,958	112,711	168,918	48,602	65,956	6,637	4,858	56,521	31,812	4,753	2,240
\$2,500 under \$3,000.....	192,008	657,378	523,157	74,635	130,530	28,182	39,626	4,536	4,829	32,344	21,747	4,060	2,399
\$3,000 under \$3,500.....	99,524	354,903	323,075	36,091	75,534	14,585	25,057	2,835	4,672	22,223	6,952	5,300	3,000
\$3,500 under \$4,000.....	62,337	225,360	232,455	21,734	50,039	7,542	14,022	2,101	3,967	16,919	12,749	2,387	1,566
\$4,000 under \$4,500.....	28,641	107,651	120,707	6,926	18,379	4,406	9,969	(4)	(2)	8,516	6,320	2,607	1,622
\$4,500 under \$5,000.....	20,679	80,270	98,238	5,534	19,318	2,101	5,088	1,301	3,477	6,240	5,116	2,607	1,622
\$5,000 or more.....	40,875	146,781	339,235	11,209	45,977	3,790	9,970	1,373	21,699	12,584	32,560	5,805	4,240
Returns under \$5,000.....	4,016,868	11,649,756	18,507,840	1,793,702	3,478,987	710,744	858,011	170,580	274,970	554,714	370,834	101,383	67,750
Returns \$5,000 under \$10,000.....	1,036,132	3,286,829	7,087,701	693,231	3,908,302	148,162	553,850	25,295	34,361	227,715	290,600	46,732	31,958
Returns \$10,000 or more.....	506,478	1,663,893	12,285,474	269,517	3,385,742	95,098	979,978	19,892	122,903	228,112	1,427,668	68,177	52,645

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

Table 22.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Sales of property other than capital assets				Dividends (after exclusions)		Interest received		Pensions and annuities				Rents			
	Net gain		Net loss		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Life expectancy method		3-year method		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Grand total.....	16,591	18,134	16,277	33,074	1,671,149	4,970,854	3,260,990	2,948,111	756,278	1,054,622	390,478	751,186	1,281,545	1,663,671	220,623	121,163
Taxable returns, total.....	8,327	13,950	8,917	16,155	1,098,743	4,475,524	1,883,352	2,132,324	402,971	651,660	206,015	485,712	603,005	1,110,114	127,367	68,373
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	(2)	(2)	8,937	5,536	1,820	479
\$1,000 under \$1,500.....	-	-	-	-	6,125	2,973	23,394	11,896	3,952	3,516	5,745	5,441	18,724	14,070	-	-
\$1,500 under \$2,000.....	-	-	-	-	31,452	18,033	69,885	41,144	12,389	12,655	11,943	14,832	29,126	21,152	2,914	1,383
\$2,000 under \$2,500.....	-	-	-	-	37,693	27,055	85,976	52,156	19,282	20,910	-	-	-	-	-	-
\$2,500 under \$3,000.....	4,266	6,242	2,386	1,025	53,096	38,830	101,814	74,924	27,202	30,616	14,050	18,564	32,585	27,884	5,346	1,768
\$3,000 under \$3,500.....	-	-	-	-	59,083	52,455	128,036	88,014	33,312	42,793	13,664	21,211	39,506	44,247	8,620	3,888
\$3,500 under \$4,000.....	-	-	-	-	68,850	79,441	138,165	103,485	31,416	39,577	18,792	34,987	50,838	55,856	10,478	3,449
\$4,000 under \$4,500.....	-	-	-	-	59,729	75,121	118,774	84,804	26,100	35,709	15,443	30,082	43,330	57,682	9,359	3,516
\$4,500 under \$5,000.....	-	-	-	-	62,873	77,708	121,090	85,233	31,869	43,036	13,457	29,556	35,618	49,668	9,039	2,628
\$5,000 under \$6,000.....	-	-	-	-	106,261	141,111	215,939	168,240	50,128	77,978	24,428	58,085	61,332	91,926	16,221	6,552
\$6,000 under \$7,000.....	-	-	-	-	83,241	141,699	152,098	132,865	29,121	46,989	19,575	42,933	51,434	66,034	11,304	5,659
\$7,000 under \$8,000.....	1,700	1,480	1,893	3,224	68,995	129,642	129,457	121,414	31,060	57,156	14,764	40,335	43,119	60,716	8,258	4,152
\$8,000 under \$9,000.....	-	-	-	-	51,829	97,045	87,498	99,858	13,778	24,763	10,871	34,550	29,981	48,048	5,713	2,029
\$9,000 under \$10,000.....	-	-	-	-	45,063	111,697	78,531	79,784	13,545	32,553	6,993	22,117	20,341	41,974	6,540	2,187
\$10,000 under \$11,000.....	-	-	-	-	38,306	102,120	57,802	70,450	10,031	16,940	5,659	16,527	18,183	45,161	3,698	2,048
\$11,000 under \$12,000.....	-	-	-	-	33,386	101,692	47,128	66,317	8,475	14,962	3,989	11,857	13,955	33,350	4,151	1,956
\$12,000 under \$13,000.....	1,303	2,597	1,171	1,111	27,539	90,965	37,475	57,402	6,796	13,617	3,441	9,708	11,715	34,390	2,902	1,574
\$13,000 under \$14,000.....	-	-	-	-	25,281	95,993	31,052	51,844	5,323	10,630	2,543	6,854	9,369	25,454	2,044	1,041
\$14,000 under \$15,000.....	-	-	-	-	22,431	94,775	27,741	48,128	5,587	10,118	1,907	6,300	8,835	25,952	2,433	1,219
\$15,000 under \$20,000.....	401	940	739	1,289	70,966	346,134	81,047	159,691	14,734	27,866	7,154	23,899	25,669	80,086	5,007	3,732
\$20,000 under \$25,000.....	100	102	505	1,748	39,683	279,761	43,436	107,291	8,558	21,204	3,853	17,361	14,559	50,504	2,854	2,600
\$25,000 under \$50,000.....	410	1,921	1,274	3,311	73,149	840,256	74,647	245,083	13,819	40,574	4,311	21,797	25,521	143,120	5,770	6,945
\$50,000 under \$100,000.....	92	341	589	2,216	24,798	630,339	24,155	112,306	4,780	17,344	1,476	10,167	7,765	57,021	1,983	3,807
\$100,000 under \$150,000.....	31	88	153	660	4,805	250,380	4,426	28,869	913	5,311	231	2,320	1,432	15,610	428	1,606
\$150,000 under \$200,000.....	10	25	74	527	1,768	143,750	1,629	13,725	353	1,975	99	1,383	483	6,312	186	850
\$200,000 under \$500,000.....	12	211	103	840	1,914	280,806	1,766	19,041	372	2,339	119	1,408	529	5,890	235	2,326
\$500,000 under \$1,000,000.....	1	1	20	185	290	102,240	265	5,104	55	292	13	99	75	1,558	47	500
\$1,000,000 or more.....	1	2	10	19	137	123,503	126	3,256	21	237	15	280	44	913	17	479
Nontaxable returns, total.....	8,264	4,184	7,360	16,919	572,406	495,330	1,377,638	815,787	353,307	402,962	184,463	265,474	678,540	553,557	93,256	52,790
No adjusted gross income.....	(2)	(2)	3,648	15,840	12,967	7,235	32,417	20,774	(2)	(2)	(2)	(2)	13,540	12,703	17,944	21,612
Under \$600.....	-	-	-	-	24,045	5,614	92,307	21,159	9,592	4,083	4,253	2,069	63,023	23,346	9,473	4,049
\$600 under \$1,000.....	-	-	-	-	56,823	19,821	154,748	51,599	25,593	15,400	9,091	5,793	97,668	51,403	11,393	5,603
\$1,000 under \$1,500.....	6,575	3,419	3,087	600	102,520	45,977	300,121	135,571	60,830	46,649	30,300	24,244	156,676	104,169	16,346	6,655
\$1,500 under \$2,000.....	-	-	-	-	110,387	65,043	265,214	144,219	79,651	86,789	37,509	41,743	124,139	99,339	12,506	3,273
\$2,000 under \$2,500.....	-	-	-	-	95,253	62,348	216,354	136,475	78,011	92,451	37,975	55,778	94,058	89,875	7,286	3,208
\$2,500 under \$3,000.....	-	-	-	-	57,875	46,495	126,922	95,590	39,537	56,885	28,991	49,480	55,581	57,068	7,812	1,693
\$3,000 under \$3,500.....	-	-	-	-	41,335	43,340	73,742	61,238	23,422	34,544	12,551	23,465	28,229	32,283	3,000	2,508
\$3,500 under \$4,000.....	1,488	721	625	479	24,926	28,286	46,869	38,511	16,826	35,490	9,985	23,694	17,341	23,222	2,480	918
\$4,000 under \$4,500.....	-	-	-	-	12,595	17,600	21,114	27,615	6,763	11,820	3,952	8,916	12,674	12,674	2,967	692
\$4,500 under \$5,000.....	-	-	-	-	10,178	19,650	15,131	21,587	4,739	5,745	(2)	(2)	5,546	8,593	2,967	692
\$5,000 or more.....	-	-	-	-	23,502	133,921	32,699	61,449	7,202	12,283	5,411	18,159	13,823	38,882	2,049	2,579
Returns under \$5,000.....	12,528	10,416	9,621	17,731	927,805	733,025	2,132,073	1,295,994	531,627	619,491	273,626	405,047	923,381	790,770	138,783	67,322
Returns \$5,000 under \$10,000.....	1,700	1,480	1,893	3,224	374,492	676,055	691,998	647,344	144,157	250,059	81,870	215,666	218,572	339,199	49,823	22,301
Returns \$10,000 or more.....	2,363	6,238	4,763	12,119	368,852	3,561,774	436,919	1,004,773	80,494	185,072	34,982	130,473	139,592	533,702	32,017	31,540

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

Table 22.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Royalties				Partnership				Estates and trusts				Other sources (Thousand dollars) (42)	Exemptions (Thousand dollars) (43)
	Net income		Net loss		Net profit		Net loss		Income		Loss			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)		
Grand total.....	122,046	235,575	2,610	27,481	200,989	1,121,027	35,029	95,868	136,027	250,045	5,194	4,695	480,078	9,960,290
Taxable returns, total.....	73,340	196,006	2,268	11,569	144,068	1,056,524	20,042	52,280	104,377	216,644	4,087	3,272	377,957	5,108,969
\$600 under \$1,000.....	(2)	(2)	-	-	(2)	(2)	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	2,780	2,158	-	-	3,235	4,118	-	-	2,573	1,339	-	-	973	60,183
\$1,500 under \$2,000.....	(2)	(2)	-	-	4,481	5,354	-	-	-	-	-	-	4,214	133,174
\$2,000 under \$2,500.....	-	-	-	-	-	-	2,087	1,964	3,660	2,383	-	-	9,110	227,741
\$2,500 under \$3,000.....	3,015	2,527	-	-	4,222	6,718	-	-	-	-	-	-	11,471	299,201
\$3,000 under \$3,500.....	3,481	4,423	-	-	4,774	8,793	-	-	-	-	-	-	12,008	367,730
\$3,500 under \$4,000.....	3,291	2,212	-	-	8,641	14,012	1,987	433	4,346	5,378	-	-	16,213	409,897
\$4,000 under \$4,500.....	2,001	2,096	-	-	5,275	14,387	-	-	6,418	8,152	-	-	16,578	362,209
\$4,500 under \$5,000.....	3,774	5,471	-	-	5,319	17,769	1,594	1,203	3,496	5,550	1,886	434	17,405	366,470
\$5,000 under \$6,000.....	6,514	3,264	-	-	8,697	23,167	-	-	-	-	-	-	26,476	663,078
\$6,000 under \$7,000.....	6,034	7,739	-	-	9,382	24,333	2,087	2,869	7,452	10,311	-	-	18,535	432,091
\$7,000 under \$8,000.....	4,267	5,558	-	-	8,908	35,400	-	-	7,520	8,800	-	-	13,108	353,070
\$8,000 under \$9,000.....	4,567	11,346	1,037	1,036	7,076	25,588	1,594	2,948	3,986	2,484	-	-	17,213	246,497
\$9,000 under \$10,000.....	4,067	8,851	-	-	4,522	23,182	-	-	6,318	3,906	-	-	10,509	198,654
\$10,000 under \$11,000.....	2,910	5,694	-	-	5,785	26,744	936	1,530	3,048	4,983	-	-	10,644	141,012
\$11,000 under \$12,000.....	2,868	4,148	-	-	4,788	26,861	669	1,781	3,022	5,886	-	-	7,394	108,829
\$12,000 under \$13,000.....	1,639	3,709	-	-	4,283	25,534	502	700	3,605	5,056	539	315	13,331	86,768
\$13,000 under \$14,000.....	1,508	3,879	-	-	3,487	25,359	468	621	2,809	5,513	-	-	6,614	73,316
\$14,000 under \$15,000.....	1,408	3,354	-	-	3,183	22,155	401	247	2,446	4,661	-	-	5,242	60,956
\$15,000 under \$20,000.....	4,753	16,987	408	729	12,401	95,489	1,943	2,856	7,840	20,862	539	542	26,093	179,989
\$20,000 under \$25,000.....	2,780	7,883	-	-	8,942	88,423	1,211	1,697	5,175	13,525	(2)	(2)	20,943	96,172
\$25,000 under \$50,000.....	5,923	35,447	433	2,506	17,089	255,311	2,569	7,839	9,732	40,358	455	493	56,210	168,398
\$50,000 under \$100,000.....	2,276	23,080	215	1,740	6,570	166,162	1,197	7,856	3,985	24,282	242	265	41,649	74,520
\$100,000 under \$150,000.....	541	7,820	78	502	1,208	52,154	322	3,060	858	6,621	51	381	11,692	10,426
\$150,000 under \$200,000.....	202	4,649	35	1,328	424	25,514	165	4,317	359	2,455	23	115	5,783	3,735
\$200,000 under \$500,000.....	274	13,135	49	916	396	31,639	233	5,069	428	8,475	38	201	4,011	3,986
\$500,000 under \$1,000,000.....	48	5,056	8	1,111	52	6,475	54	3,504	56	1,319	12	36	31,520	595
\$1,000,000 or more.....	26	3,515	5	1,701	27	4,817	23	1,786	28	1,564	1	3	5,942	272
Nontaxable returns, total.....	48,706	39,569	(2)	(2)	56,921	64,503	14,987	43,588	31,650	33,401	1,107	1,423	102,121	4,851,321
No adjusted gross income.....	3,098	5,910	(2)	(2)	(2)	(2)	6,626	30,520	(2)	(2)	(2)	(2)	29,320	199,846
Under \$600.....	5,061	1,620	-	-	8,115	3,373	1,401	888	(2)	(2)	-	-	1,898	526,310
\$600 under \$1,000.....	4,581	1,476	-	-	7,669	3,985	-	-	-	-	-	-	10,163	665,106
\$1,000 under \$1,500.....	10,514	4,608	-	-	11,512	13,141	2,380	3,417	4,479	2,490	-	-	22,714	1,073,467
\$1,500 under \$2,000.....	8,560	5,773	-	-	8,215	8,922	-	-	5,046	4,528	-	-	25,584	837,574
\$2,000 under \$2,500.....	4,367	3,182	(2)	(2)	7,969	10,301	3,207	3,121	5,139	4,811	-	-	26,965	645,850
\$2,500 under \$3,000.....	3,767	3,579	-	-	4,227	6,725	-	-	3,952	1,788	1,000	988	23,040	394,427
\$3,000 under \$3,500.....	3,433	1,754	-	-	3,474	5,410	-	-	-	-	-	-	8,240	212,702
\$3,500 under \$4,000.....	-	-	-	-	2,087	3,842	-	-	-	-	-	-	4,975	135,216
\$4,000 under \$4,500.....	2,483	3,493	-	-	1,000	3,260	1,373	5,642	4,646	5,940	-	-	4,220	64,591
\$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	2,052	48,162
\$5,000 or more.....	2,842	8,174	-	-	1,342	3,545	-	-	4,331	12,688	-	-	1,581	88,070
Returns under \$5,000.....	67,773	56,404	(2)	(2)	92,427	133,175	20,175	42,307	55,510	52,754	2,486	837	188,512	6,989,856
Returns \$5,000 under \$10,000.....	26,855	38,126	(2)	(2)	39,378	132,771	3,981	6,215	36,280	46,200	(2)	(2)	86,630	1,972,098
Returns \$10,000 or more.....	27,418	141,045	1,510	12,411	69,184	855,081	10,873	47,346	44,237	151,091	2,208	3,616	204,936	998,336

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

Table 22.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars) (47)	Tax credit for—										Income tax after credits (Thousand dollars) (58)	Self-employment tax	
		Number of returns (45)	Amount (Thousand dollars) (46)		Dividends received		Retirement income		Investment credit		Foreign taxes		Other tax credits			Number of returns (59)	Amount (Thousand dollars) (60)
					Number of returns (48)	Amount (Thousand dollars) (49)	Number of returns (50)	Amount (Thousand dollars) (51)	Number of returns (52)	Amount (Thousand dollars) (53)	Number of returns (54)	Amount (Thousand dollars) (55)	Number of returns (56)	Amount (Thousand dollars) (57)			
Grand total.....	2,357,100	3,202,373	14,575,841	4,322,314	1,112,597	151,042	993,318	151,828	110,412	17,790	23,708	9,558	15,525	5,294	3,987,452	796,795	85,214
Taxable returns, total.....		2,894,754	14,371,401	4,281,296	989,367	147,712	709,055	117,220	95,585	15,468	23,067	9,186	13,316	4,236	3,987,452	439,846	65,793
\$600 under \$1,000.....	-	-	-	-	-	(2)	(2)	(2)	(2)	-	-	-	-	-	563	5,103	281
\$1,000 under \$1,500.....	-	50,153	3,014	594	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	5,888	14,288	947
\$1,500 under \$2,000.....	-	110,978	35,124	6,945	24,033	304	17,795	708	(2)	(2)	-	-	-	-	14,795	21,773	1,608
\$2,000 under \$2,500.....	-	165,153	85,691	17,296	536	30,634	27,189	1,860	1,394	99	-	-	-	-	24,853	28,587	2,583
\$2,500 under \$3,000.....	-	195,878	151,674	30,457	42,224	976	45,317	4,440	2,721	169	-	-	-	-	37,979	30,411	3,210
\$3,000 under \$3,500.....	-	224,235	232,593	46,629	50,370	1,269	57,982	6,987	4,488	276	-	-	-	-	55,384	27,473	3,194
\$3,500 under \$4,000.....	-	240,485	329,743	66,233	59,651	2,102	57,493	8,109	6,375	618	-	-	-	-	56,882	28,823	3,961
\$4,000 under \$4,500.....	-	203,472	337,373	67,767	52,677	1,838	49,346	8,519	3,581	467	-	-	-	-	73,274	30,064	4,687
\$4,500 under \$5,000.....	-	202,665	414,027	83,884	55,733	2,151	49,495	7,908	6,089	345	4,285	265	5,045	324	176,997	47,441	7,517
\$5,000 under \$6,000.....	-	359,256	967,312	196,343	94,475	4,409	79,075	14,300	7,702	612	-	-	-	-	141,087	33,880	5,446
\$6,000 under \$7,000.....	-	227,389	776,905	158,774	75,018	4,594	65,902	11,998	5,689	1,012	-	-	-	-	146,810	27,337	4,602
\$7,000 under \$8,000.....	-	184,136	774,313	159,893	64,135	4,246	42,226	8,011	5,489	757	-	-	-	-	122,862	22,113	3,942
\$8,000 under \$9,000.....	-	126,440	640,574	133,468	47,962	3,169	28,490	6,666	4,122	731	-	-	-	-	123,414	15,609	2,731
\$9,000 under \$10,000.....	-	103,090	619,489	133,283	41,396	3,785	25,524	5,470	4,088	462	-	-	-	-	97,782	13,043	2,311
\$10,000 under \$11,000.....	-	72,343	489,085	105,815	35,229	3,381	20,677	4,173	3,242	442	368	18	506	19	85,845	11,239	2,160
\$11,000 under \$12,000.....	-	55,858	421,382	92,877	30,811	3,466	16,185	3,159	2,574	310	806	87	(2)	468	79,905	9,059	1,771
\$12,000 under \$13,000.....	-	44,674	381,338	85,925	25,703	3,088	12,989	2,559	2,210	234	703	69	(2)	67	73,900	7,236	1,424
\$13,000 under \$14,000.....	-	37,303	348,751	80,133	23,872	3,287	11,944	2,427	2,711	441	502	21	(2)	67	69,127	6,858	1,318
\$14,000 under \$15,000.....	-	31,153	319,304	75,245	21,628	3,309	11,917	2,485	1,976	169	636	90	368	67	264,892	20,129	3,972
\$15,000 under \$20,000.....	-	92,583	1,143,671	284,791	67,027	12,155	30,590	6,084	6,766	1,147	2,476	355	1,606	155	203,927	12,105	2,449
\$20,000 under \$25,000.....	-	48,290	797,097	217,994	38,579	9,426	17,132	3,267	5,356	944	1,948	297	706	134	685,703	19,896	4,152
\$25,000 under \$50,000.....	-	83,461	2,185,894	725,779	71,886	29,426	27,975	5,600	11,382	2,979	5,581	1,794	2,288	287	595,213	5,455	1,165
\$50,000 under \$100,000.....	-	26,563	1,407,112	622,860	24,590	21,950	9,380	1,806	4,263	1,473	3,564	2,042	1,175	374	236,452	1,099	210
\$100,000 under \$150,000.....	-	4,986	468,840	247,424	4,772	8,650	1,770	361	1,056	632	1,042	825	293	492	132,029	391	73
\$150,000 under \$200,000.....	-	1,814	239,253	138,039	1,760	4,774	659	132	435	249	445	682	117	169	247,928	364	67
\$200,000 under \$500,000.....	-	1,958	418,699	259,247	1,911	8,909	745	145	524	391	570	1,559	143	311	91,635	45	8
\$500,000 under \$1,000,000.....	-	298	147,984	95,768	289	2,936	111	25	101	115	101	714	19	343	142,326	25	4
\$1,000,000 or more.....	-	140	235,159	147,833	136	3,556	61	10	57	150	40	368	10	1,424	-	356,949	19,421
Nontaxable returns, total.....	2,357,100	307,619	204,440	41,018	123,230	3,330	284,263	34,608	14,827	2,322	(2)	(2)	(2)	(2)	-	-	-
No adjusted gross income.....	88,455	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,872	262
Under \$600.....	306,384	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,186	877
\$600 under \$1,000.....	402,872	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77,075	2,730
\$1,000 under \$1,500.....	625,442	13,676	946	191	4,285	18	12,883	168	1,100	43	-	-	-	-	94,727	4,443	
\$1,500 under \$2,000.....	395,129	60,343	18,404	3,675	24,672	355	56,843	3,282	-	-	-	-	-	-	57,938	3,320	
\$2,000 under \$2,500.....	265,234	63,125	34,414	6,924	23,220	473	59,265	6,097	3,266	354	-	-	-	-	39,470	2,760	
\$2,500 under \$3,000.....	138,740	53,268	35,703	7,103	17,695	504	49,502	6,211	2,680	389	-	-	-	-	23,919	1,899	
\$3,000 under \$3,500.....	57,080	42,444	31,747	6,302	18,388	546	37,779	5,435	3,086	308	-	-	-	-	12,157	1,165	
\$3,500 under \$4,000.....	32,537	29,800	25,191	5,032	12,344	495	26,894	4,360	-	-	(2)	(2)	(2)	(2)	6,742	679	
\$4,000 under \$4,500.....	14,789	13,852	13,216	2,637	5,832	123	12,658	2,320	3,314	476	-	-	-	-	4,306	512	
\$4,500 under \$5,000.....	8,714	11,965	10,856	2,167	5,039	225	11,071	1,833	-	-	-	-	-	-	2,301	313	
\$5,000 or more.....	21,724	19,146	33,963	6,987	11,755	591	17,368	4,902	1,381	752	-	-	-	-	3,256	461	
Returns under \$5,000.....	2,335,376	1,681,492	1,759,716	353,836	429,663	11,935	572,598	68,248	39,288	3,788	2,992	37	4,245	804	269,618	540,215	39,431
Returns \$5,000 under \$10,000.....	17,637	1,018,493	3,807,565	787,548	334,050	20,707	257,913	51,147	28,183	3,908	1,786	232	2,972	440	711,170	149,081	24,608
Returns \$10,000 or more.....	4,087	502,388	9,008,560	3,180,930	348,884	118,400	162,807	32,433	42,941	10,094	18,930	9,289	8,308	4,050	3,006,664	107,499	21,175

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

Table 22.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax withheld				Payments on 1962 declaration		Tax due at time of filing		Overpayment					
	Number of returns	Amount (Thousand dollars)	Returns with excess social security tax		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Refund				Credit on 1963 tax	
			Number of returns	Amount (Thousand dollars)					Bonds		Cash		Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						
(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	
Grand total.....	2,213,608	1,454,688	46,954	3,481	1,077,934	2,347,983	1,671,262	866,838	8,430	1,605	1,876,323	361,823	411,048	234,011
Taxable returns, total.....	1,604,296	1,387,779	45,181	3,425	960,007	2,303,201	1,353,331	850,499	6,942	1,339	1,212,943	271,708	356,745	215,116
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	19,584	1,992	-	-	2,180	761	30,268	559	-	-	19,291	2,446	(2)	(2)
\$1,500 under \$2,000.....	34,589	5,629	-	-	12,819	1,870	70,500	4,230	-	-	30,089	4,379	6,092	515
\$2,000 under \$2,500.....	76,932	15,427	-	-	21,865	3,027	83,059	7,420	-	-	71,194	8,563	10,785	910
\$2,500 under \$3,000.....	96,818	27,076	-	-	31,488	5,788	91,702	10,760	-	-	88,527	14,691	15,821	1,496
\$3,000 under \$3,500.....	117,400	37,190	-	-	44,352	10,600	99,539	13,092	-	-	105,489	16,946	19,605	2,640
\$3,500 under \$4,000.....	135,465	50,662	(2)	(2)	54,372	14,716	101,164	16,202	-	-	118,458	19,840	23,047	3,162
\$4,000 under \$4,500.....	110,873	51,048	-	-	48,219	15,184	85,416	17,626	-	-	101,328	19,984	20,084	2,947
\$4,500 under \$5,000.....	122,243	64,583	-	-	50,408	18,218	77,895	19,124	-	-	106,272	20,034	20,085	3,839
\$5,000 under \$6,000.....	232,700	148,342	5,339	123	90,799	39,192	142,161	39,219	5,965	1,028	189,568	36,625	28,519	5,431
\$6,000 under \$7,000.....	138,931	108,846	5,525	170	78,302	41,900	89,045	25,669	-	-	112,696	24,622	27,402	4,728
\$7,000 under \$8,000.....	120,220	104,862	4,639	84	65,144	35,521	80,683	27,525	-	-	82,128	16,747	23,412	7,736
\$8,000 under \$9,000.....	82,202	85,828	4,640	179	48,626	35,410	57,526	21,727	-	-	56,078	12,618	14,816	3,545
\$9,000 under \$10,000.....	66,974	78,835	(2)	(2)	42,667	39,011	51,706	22,406	-	-	37,944	9,161	15,712	4,913
\$10,000 under \$11,000.....	43,034	55,956	2,443	144	35,772	37,646	38,006	18,712	-	-	22,446	6,415	13,133	5,702
\$11,000 under \$12,000.....	30,013	40,829	2,033	163	32,404	39,261	31,355	17,636	-	-	14,621	4,796	10,960	4,886
\$12,000 under \$13,000.....	23,024	33,622	1,339	97	28,908	41,192	25,137	15,847	735	221	9,343	3,729	10,934	5,189
\$13,000 under \$14,000.....	18,463	29,024	1,138	94	24,094	37,920	23,150	16,098	-	-	6,788	3,116	4,407	4,591
\$14,000 under \$15,000.....	14,842	25,117	970	44	22,572	38,622	18,513	14,074	-	-	6,176	2,934	7,170	4,415
\$15,000 under \$20,000.....	43,771	87,159	3,337	257	72,024	155,490	53,943	54,544	-	-	15,444	11,343	25,441	16,895
\$20,000 under \$25,000.....	51,170	101,170	1,442	135	42,271	140,429	28,412	38,759	-	-	5,357	6,113	15,862	17,865
\$25,000 under \$50,000.....	37,531	137,503	5,453	866	76,459	487,030	50,971	132,251	(2)	(2)	7,026	14,920	27,750	52,027
\$50,000 under \$100,000.....	13,285	96,060	2,354	405	25,250	427,576	16,910	110,877	-	-	1,322	6,198	8,740	31,938
\$100,000 under \$150,000.....	2,452	24,543	537	119	4,863	181,630	3,298	43,534	-	-	214	2,146	1,546	10,870
\$150,000 under \$200,000.....	899	11,036	192	49	1,785	101,818	1,228	25,951	-	-	57	1,106	543	5,584
\$200,000 under \$500,000.....	877	11,850	198	49	1,932	194,670	1,330	52,157	-	-	68	1,546	579	9,126
\$500,000 under \$1,000,000.....	143	1,915	31	6	294	65,828	222	26,525	-	-	14	497	67	2,127
\$1,000,000 or more.....	69	1,675	12	2	138	84,891	102	57,975	-	-	5	193	33	2,017
Nontaxable returns, total.....	609,312	66,909	1,773	56	117,927	44,782	317,931	16,339	(2)	(2)	663,380	90,115	54,303	18,895
No adjusted gross income.....	5,353	1,508	(2)	(2)	9,935	6,940	(2)	(2)	(2)	(2)	9,948	6,229	4,224	2,086
Under \$600.....	62,318	1,660	-	-	5,875	985	29,852	817	-	-	64,058	2,001	4,930	1,210
\$600 under \$1,000.....	98,572	6,116	-	-	7,169	1,847	74,073	2,589	-	-	101,252	7,205	6,475	1,257
\$1,000 under \$1,500.....	172,790	15,898	-	-	13,497	2,334	87,590	4,068	-	-	175,629	16,491	6,475	843
\$1,500 under \$2,000.....	106,420	10,562	-	-	13,849	2,512	50,934	2,843	-	-	112,052	11,754	5,716	843
\$2,000 under \$2,500.....	69,443	10,326	-	-	14,881	3,764	33,533	2,329	-	-	76,036	11,874	8,894	1,786
\$2,500 under \$3,000.....	48,098	8,163	1,669	55	11,448	3,169	19,196	1,472	(2)	(2)	54,723	10,597	3,815	896
\$3,000 under \$3,500.....	19,251	3,605	-	-	13,287	3,388	7,738	695	-	-	24,864	4,726	6,800	1,702
\$3,500 under \$4,000.....	12,865	3,102	-	-	8,567	1,954	5,041	490	-	-	16,828	3,658	3,877	1,199
\$4,000 under \$4,500.....	3,960	940	-	-	3,207	2,083	3,406	408	-	-	5,639	2,319	3,514	1,287
\$4,500 under \$5,000.....	3,854	1,151	-	-	4,167	1,567	1,601	205	-	-	6,527	1,923	3,514	1,287
\$5,000 or more.....	6,388	3,869	-	-	14,045	14,239	1,704	244	-	-	15,824	11,338	6,058	6,629
Returns under \$5,000.....	1,316,828	316,647	2,478	245	369,585	100,707	955,860	105,108	4,059	547	1,293,204	185,660	163,964	27,797
Returns \$5,000 under \$10,000.....	646,759	529,259	22,909	787	336,351	204,231	422,622	136,757	3,394	747	492,178	105,969	113,920	27,809
Returns \$10,000 or more.....	250,021	608,782	21,567	2,449	371,998	2,043,045	292,780	624,973	977	311	90,941	70,194	133,164	178,405

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
 *Adjusted gross income less deficit.
 †Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 ‡Negative "Other sources."
 §Deficit.
 NOTE: Detail may not add to total because of rounding.

Table 23.—STANDARD DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with standard deduction	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credit for-								Other tax credits (Thousand dollars)	Income tax after credits (Thousand dollars)	Self-employment tax			
					Number of returns	Amount (Thousand dollars)		Dividends received		Retirement income		Investment credit		Foreign taxes				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
								Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)			
Grand total.....	2,963,035	8,634,367	8,831,085	1,640,671	1,322,364	3,857,926	866,694	313,715	18,267	352,678	51,120	44,642	5,954	(1)	(1)	330	791,002	458,642	39,706		
Taxable returns, total.....	1,178,361	6,350,503	3,331,501	-	1,178,361	3,769,042	848,894	271,709	17,188	217,134	35,351	38,356	5,000	(1)	(1)	330	791,002	190,304	26,999		
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$1,000 under \$1,500.....	47,187	66,170	94,373	-	47,187	2,935	579	(1)	(1)	(1)	-	-	-	-	-	-	548	4,703	261		
\$1,500 under \$2,000.....	69,673	121,832	139,346	-	69,673	26,115	5,159	14,343	185	12,863	582	-	-	-	-	-	4,354	10,452	688		
\$2,000 under \$2,500.....	100,390	224,364	240,603	-	100,390	57,623	11,688	15,317	335	16,017	1,251	2,087	132	-	-	-	10,003	14,035	1,046		
\$2,500 under \$3,000.....	105,313	290,458	288,895	-	105,313	88,100	17,779	15,517	365	16,956	1,909	2,020	153	-	-	-	15,334	17,444	1,628		
\$3,000 under \$3,500.....	103,080	334,018	290,928	-	103,080	126,153	25,439	17,237	485	25,922	3,850	2,795	197	-	-	-	20,907	15,309	1,645		
\$3,500 under \$4,000.....	106,088	398,699	303,505	-	106,088	176,834	35,690	18,023	745	20,207	3,383	(1)	(1)	-	-	-	31,259	13,524	1,591		
\$4,000 under \$4,500.....	78,418	332,440	225,797	-	78,418	163,818	33,190	12,112	426	14,412	2,746	2,287	312	-	-	-	29,707	12,500	1,678		
\$4,500 under \$5,000.....	71,226	337,249	207,840	-	71,226	178,781	36,471	17,637	617	15,191	2,557	3,488	347	-	-	-	32,949	12,141	2,017		
\$5,000 under \$6,000.....	147,937	813,035	441,499	-	147,937	467,148	95,246	34,893	1,729	22,950	4,274	4,029	342	-	-	-	88,901	20,172	3,305		
\$6,000 under \$7,000.....	82,821	534,735	264,384	-	82,821	323,110	66,467	20,685	968	19,038	4,354	3,495	724	-	-	-	60,417	13,501	2,215		
\$7,000 under \$8,000.....	67,882	507,931	204,163	-	67,882	334,743	70,320	18,056	1,465	8,364	1,325	2,301	325	(1)	(1)	(1)	67,203	11,807	2,195		
\$8,000 under \$9,000.....	47,840	404,125	154,846	-	47,840	271,199	56,974	13,152	790	7,746	1,776	1,994	416	-	-	-	53,992	8,205	1,579		
\$9,000 under \$10,000.....	40,657	385,183	127,420	-	40,657	270,533	59,120	14,471	1,401	8,512	1,530	2,287	233	-	-	-	55,956	7,304	1,311		
\$10,000 under \$11,000.....	28,203	295,188	87,787	-	28,203	214,380	47,060	11,943	1,134	6,423	1,327	1,504	160	-	-	-	44,435	5,615	989		
\$11,000 under \$12,000.....	18,239	208,590	58,196	-	18,239	155,467	34,847	8,337	825	4,085	817	836	121	-	-	-	33,082	4,184	831		
\$12,000 under \$13,000.....	14,454	180,503	46,067	-	14,454	138,426	31,844	6,862	751	3,517	774	769	91	-	-	-	30,192	3,646	727		
\$13,000 under \$14,000.....	10,436	140,762	33,683	-	10,436	110,132	25,796	5,988	687	2,844	576	936	148	-	-	-	24,337	2,874	617		
\$14,000 under \$15,000.....	8,400	121,516	26,306	-	8,400	97,366	23,741	4,988	704	2,944	612	401	14	-	-	-	22,371	2,406	472		
\$15,000 under \$20,000.....	18,166	307,675	56,860	-	18,166	255,440	66,349	11,834	1,766	4,873	1,038	1,842	349	-	-	-	63,195	5,529	1,112		
\$20,000 under \$25,000.....	5,972	121,473	19,202	-	5,972	114,014	32,363	3,531	642	1,606	318	802	119	-	-	-	31,285	2,526	570		
\$25,000 under \$50,000.....	5,399	171,582	17,956	-	5,399	155,412	53,080	3,494	965	1,391	297	1,257	444	-	-	-	51,364	2,238	481		
\$50,000 under \$100,000.....	511	32,568	1,629	-	511	31,082	14,348	370	136	162	37	115	63	-	-	-	14,112	172	38		
\$100,000 under \$150,000.....	52	6,116	166	-	52	5,965	3,166	39	31	19	5	12	5	-	-	-	2,939	14	3		
\$150,000 under \$200,000.....	9	1,517	28	-	9	1,492	808	7	11	3	1	-	-	-	-	-	796	2	-		
\$200,000 under \$500,000.....	6	1,668	16	-	6	1,653	813	5	3	3	1	-	-	-	-	-	810	-	-		
\$500,000 under \$1,000,000.....	2	1,106	6	-	2	1,101	557	2	2	-	-	1	1	-	-	-	554	1	-		
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Nontaxable returns, total.....	1,784,674	2,283,864	5,499,584	1,640,671	144,003	88,884	17,800	42,006	1,079	135,544	15,769	6,286	954	-	-	-	-	268,338	12,707		
Under \$600.....	295,577	102,919	847,393	295,577	-	-	-	-	-	-	-	-	-	-	-	-	-	30,286	828		
\$600 under \$1,000.....	378,895	306,511	1,046,489	378,895	-	-	-	-	-	-	-	-	-	-	-	-	-	74,574	2,620		
\$1,000 under \$1,500.....	531,828	649,113	1,544,895	531,828	12,983	895	181	4,285	18	12,190	158	-	-	-	-	-	-	81,974	3,830		
\$1,500 under \$2,000.....	309,094	539,935	1,044,224	309,094	40,402	15,268	3,054	14,075	231	39,208	2,795	2,387	239	-	-	-	-	45,997	2,635		
\$2,000 under \$2,500.....	167,781	376,863	618,029	167,781	36,317	23,717	4,799	9,077	243	34,237	4,351	-	-	-	-	-	-	22,593	1,592		
\$2,500 under \$3,000.....	62,203	166,025	227,886	62,203	37,288	24,915	3,660	6,045	253	22,435	3,132	-	-	-	-	-	-	9,078	756		
\$3,000 under \$3,500.....	23,134	74,986	94,935	23,134	6,238	16,896	2,630	3,945	142	15,810	2,364	-	-	-	-	-	-	2,803	283		
\$3,500 under \$4,000.....	8,408	31,302	38,991	8,408	6,325	5,929	1,190	-	-	5,832	1,034	-	-	-	-	-	-	-	-		
\$4,000 under \$4,500.....	3,860	16,276	16,146	3,860	3,672	3,459	1,033	4,579	192	3,359	933	3,899	715	-	-	-	-	1,033	163		
\$4,500 under \$5,000.....	3,894	19,934	20,596	3,894	2,706	6,227	294	-	-	(1)	(1)	-	-	-	-	-	-	-	-		
\$5,000 or more.....	-	-	-	-	-	-	959	-	-	-	-	-	-	-	-	-	-	-	-		
Returns under \$5,000.....	2,463,643	4,376,156	7,278,714	1,640,178	823,465	904,486	182,836	154,332	4,196	256,418	31,311	21,825	2,248	(1)	(1)	(1)	145,061	368,213	23,244		
Returns \$5,000 under \$10,000.....	389,510	2,657,487	1,204,369	493	389,017	1,671,123	349,004	101,950	6,414	68,390	14,006	14,306	2,109	(1)	(1)	(1)	32,469	61,189	10,614		
Returns \$10,000 or more.....	109,882	1,600,724	348,002	-	109,882	1,282,317	334,854	57,433	7,657	27,870	5,803	8,511	1,597	(1)	(1)	309	319,472	29,240	5,848		

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
 1 Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 NOTE: Detail may not add to total because of rounding.

Table 24.—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with itemized deductions	Adjusted gross income (Thousand dollars)	Itemized deductions										Exemptions (Thousand dollars)	Number of returns with no taxable income
			Total (Thousand dollars)	Contributions		Interest paid		Taxes		Medical and dental expense		Other deductions (Thousand dollars)		
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Grand total.....	2,507,989	19,427,982	4,692,467	2,306,130	1,085,830	829,546	391,937	2,389,072	1,328,303	2,180,048	1,464,236	422,161	4,501,788	627,978
Taxable returns, total.....	1,716,395	17,321,688	3,609,261	1,645,328	912,306	621,453	308,310	1,676,789	1,091,400	1,522,303	954,089	343,156	3,110,066	-
\$600 under \$1,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-
\$1,000 under \$1,500.....	41,305	74,505	15,931	35,526	4,542	5,265	430	34,893	4,651	34,719	5,937	371	49,565	-
\$1,500 under \$2,000.....	64,763	146,986	35,539	61,489	8,785	14,743	1,253	61,203	10,504	56,436	13,241	1,756	83,379	-
\$2,000 under \$2,500.....	90,565	250,228	60,790	86,112	15,024	22,160	2,847	87,984	18,267	77,773	21,450	3,202	125,864	-
\$2,500 under \$3,000.....	121,155	395,566	95,953	113,822	19,824	35,101	6,716	117,388	31,206	109,376	34,043	4,164	193,173	-
\$3,000 under \$3,500.....	134,397	503,650	122,948	128,651	26,872	36,065	6,419	132,410	39,864	117,383	43,055	6,738	227,794	-
\$3,500 under \$4,000.....	125,054	532,931	132,646	119,207	28,724	37,887	8,445	123,167	39,503	111,283	48,587	7,387	226,730	-
\$4,000 under \$4,500.....	131,439	624,304	147,891	126,267	29,403	45,716	12,111	127,780	42,266	117,384	54,295	9,816	241,766	-
\$4,500 under \$5,000.....	211,319	1,158,288	259,944	204,379	50,698	86,085	21,732	207,059	78,072	185,584	91,730	17,712	398,179	-
\$5,000 under \$6,000.....	144,569	935,700	208,444	139,407	41,296	60,236	17,930	142,189	65,585	129,100	67,659	15,974	273,461	-
\$6,000 under \$7,000.....	116,254	867,135	196,992	111,301	36,963	51,409	18,325	113,088	54,294	102,549	74,194	13,216	230,573	-
\$7,000 under \$8,000.....	78,600	668,910	145,946	74,440	32,065	33,631	13,068	77,414	41,317	72,027	47,202	12,294	153,589	-
\$8,000 under \$9,000.....	120,433	591,850	120,692	60,753	24,725	29,342	8,364	61,839	39,073	55,674	36,486	12,044	122,202	-
\$9,000 under \$10,000.....	44,140	462,788	99,742	43,404	20,884	18,922	7,788	43,872	31,054	39,734	30,710	9,306	88,340	-
\$10,000 under \$11,000.....	37,619	431,648	91,821	36,545	19,135	16,231	8,432	37,185	26,607	33,571	28,150	9,497	73,912	-
\$11,000 under \$12,000.....	30,220	377,621	75,581	29,317	15,740	12,490	6,334	29,919	23,451	27,238	23,018	7,038	59,128	-
\$12,000 under \$13,000.....	26,867	362,707	70,982	26,075	14,911	11,213	5,518	26,533	22,868	24,114	21,021	6,664	53,106	-
\$13,000 under \$14,000.....	22,753	329,858	62,748	22,281	13,987	8,489	4,680	22,586	20,515	19,747	17,355	6,211	45,172	-
\$14,000 under \$15,000.....	74,417	1,281,689	247,606	72,342	56,255	30,253	20,454	73,380	76,815	66,549	69,608	24,474	145,872	-
\$15,000 under \$20,000.....	42,318	946,700	178,966	41,143	41,535	15,974	14,733	41,645	53,841	38,033	50,113	18,744	84,651	-
\$20,000 under \$25,000.....	78,062	2,680,640	492,535	76,397	118,492	32,419	46,173	77,327	160,109	69,707	106,724	61,037	157,624	-
\$25,000 under \$50,000.....	26,053	1,751,453	321,882	25,593	97,307	12,287	33,365	25,887	101,833	23,830	46,204	43,173	53,543	-
\$50,000 under \$100,000.....	4,934	591,553	118,351	4,854	43,914	2,620	12,976	4,900	34,475	4,534	11,162	15,824	10,327	-
\$100,000 under \$150,000.....	1,805	308,465	66,986	1,785	27,631	1,019	7,079	1,794	18,267	1,668	4,717	9,292	3,718	-
\$150,000 under \$200,000.....	1,952	554,008	132,986	1,924	63,972	1,118	13,586	1,946	33,597	1,815	5,583	16,248	3,976	-
\$200,000 under \$500,000.....	296	197,581	50,106	295	25,707	196	6,571	296	10,527	271	1,055	6,246	591	-
\$500,000 under \$1,000,000.....	140	290,073	54,642	139	33,779	89	2,976	139	12,632	131	549	4,706	272	-
\$1,000,000 or more.....	782,221	2,180,221	1,000,200	600,602	413,264	208,072	82,021	712,253	436,903	657,745	510,147	79,005	1,391,722	627,978
Under \$600.....	10,807	3,483	8,046	7,894	1,028	3,620	977	8,387	1,784	6,841	3,563	694	17,874	10,807
\$600 under \$1,000.....	23,977	19,806	24,375	17,052	2,161	7,312	1,172	19,918	4,044	18,924	16,525	473	37,213	23,977
\$1,000 under \$1,500.....	107,290	141,633	65,638	84,061	10,881	19,904	2,804	88,987	17,815	77,496	31,604	2,534	146,530	106,597
\$1,500 under \$2,000.....	146,379	252,933	120,780	118,031	19,591	29,462	9,225	130,513	32,064	118,184	56,419	3,481	211,040	126,437
\$2,000 under \$2,500.....	160,378	360,095	157,792	131,456	23,311	43,080	10,393	146,099	41,963	130,110	74,124	8,001	275,033	133,770
\$2,500 under \$3,000.....	129,805	357,132	140,052	113,268	24,673	35,335	9,123	119,067	36,543	109,321	62,356	7,357	257,695	101,451
\$3,000 under \$3,500.....	76,389	248,089	103,463	69,264	17,431	20,875	6,432	72,863	25,468	69,757	48,288	5,844	155,740	50,841
\$3,500 under \$4,000.....	53,929	201,153	93,896	49,072	13,204	17,564	6,148	50,046	22,130	40,876	48,076	3,683	111,821	30,454
\$4,000 under \$4,500.....	24,781	104,431	51,355	20,328	7,019	9,306	3,721	24,188	11,781	23,201	26,763	2,071	54,903	14,389
\$4,500 under \$5,000.....	19,191	91,242	45,704	16,124	5,492	4,753	2,446	16,918	9,585	18,890	25,702	2,479	43,099	8,020
\$5,000 or more.....	38,468	326,297	272,105	34,252	48,733	16,882	31,186	35,297	33,676	35,145	116,127	42,383	80,774	21,235
Returns under \$5,000.....	1,464,770	4,313,016	1,423,410	1,299,504	258,101	388,641	90,667	1,364,777	389,695	1,249,027	614,869	70,078	2,462,778	606,743
Returns \$5,000 under \$10,000.....	646,623	4,430,216	1,071,190	620,661	198,661	275,567	90,918	632,270	298,423	575,315	390,515	92,673	1,249,476	17,146
Returns \$10,000 or more.....	396,596	10,684,750	2,197,867	385,965	629,068	165,338	210,352	392,025	640,185	355,706	458,852	259,410	789,534	4,089

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

Table 24.—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Taxable income		Income tax before credits (Thousand dollars) (17)	Tax credits for—								Income tax after credits (Thousand dollars) (27)	Self-employment tax		
	Number of returns (15)	Amount (Thousand dollars) (16)		Dividends received		Retirement income		Investment credit		Foreign taxes			Other tax credits (Thousand dollars) (26)	Number of returns (28)	Amount (Thousand dollars) (29)
				Number of returns (18)	Amount (Thousand dollars) (19)	Number of returns (20)	Amount (Thousand dollars) (21)	Number of returns (22)	Amount (Thousand dollars) (23)	Number of returns (24)	Amount (Thousand dollars) (25)				
Grand total.....	1,880,011	10,717,915	3,455,620	798,884	132,773	640,641	100,716	65,774	11,836	22,977	9,534	4,966	3,196,466	334,281	45,253
Taxable returns, total.....	1,716,395	10,602,361	3,432,401	717,659	130,522	491,923	81,876	57,234	10,467	22,336	9,162	3,908	3,196,466	249,541	38,799
\$600 under \$1,000.....	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-	(1)	(1)	(1)
\$1,000 under \$1,500.....	41,305	9,009	1,786	9,691	119	4,932	127	-	-	-	-	-	1,534	3,836	259
\$1,500 under \$2,000.....	64,763	28,068	5,608	15,317	201	11,171	610	-	-	-	-	-	4,792	7,738	562
\$2,000 under \$2,500.....	-	-	-	-	-	-	-	2,894	106	-	-	-	-	-	-
\$2,500 under \$3,000.....	90,565	63,574	12,678	26,707	611	28,361	2,532	-	-	-	-	-	9,518	11,144	955
\$3,000 under \$3,500.....	121,155	106,440	21,190	33,133	784	32,061	3,137	-	-	-	-	-	17,070	15,102	1,566
\$3,500 under \$4,000.....	134,397	152,908	30,544	41,628	1,358	37,286	4,727	-	-	-	-	-	24,125	13,949	1,603
\$4,000 under \$4,500.....	125,054	173,555	34,576	40,564	1,413	34,934	5,773	7,177	666	-	-	-	27,174	16,322	2,283
\$4,500 under \$5,000.....	131,439	235,247	47,413	38,096	1,534	34,304	5,352	-	-	-	-	-	40,326	17,923	2,670
\$5,000 under \$6,000.....	211,319	500,165	101,097	59,582	2,680	56,125	10,026	-	-	3,792	259	-	88,098	27,269	4,212
\$6,000 under \$7,000.....	144,569	453,795	92,307	54,333	3,626	46,864	7,645	5,868	558	-	-	-	80,670	20,379	3,231
\$7,000 under \$8,000.....	116,254	439,570	89,573	46,079	2,780	33,862	6,686	-	-	-	-	416	79,608	15,530	2,407
\$8,000 under \$9,000.....	78,600	369,375	76,493	34,810	2,378	20,744	4,890	7,117	976	-	-	-	68,872	13,908	2,364
\$9,000 under \$10,000.....	62,433	348,956	74,163	26,925	2,383	17,011	3,940	-	-	-	-	-	67,461	8,305	1,420
\$10,000 under \$11,000.....	44,140	274,706	58,755	23,285	2,247	14,254	2,846	1,739	282	335	18	-	53,346	7,428	1,322
\$11,000 under \$12,000.....	37,619	265,915	58,030	22,474	2,640	12,100	2,342	1,738	189	739	85	-	52,764	7,055	1,329
\$12,000 under \$13,000.....	30,220	242,912	54,080	18,842	2,337	9,473	1,785	1,441	143	602	66	-	49,715	5,413	1,044
\$13,000 under \$14,000.....	26,867	238,619	54,338	17,885	2,599	9,100	1,850	1,776	293	468	8	-	49,561	4,362	808
\$14,000 under \$15,000.....	22,753	221,938	51,504	16,640	2,605	8,972	1,874	1,575	155	636	90	-	46,754	4,452	846
\$15,000 under \$20,000.....	74,417	888,211	218,442	55,193	10,389	25,717	5,046	4,924	798	2,476	355	155	201,699	14,600	2,860
\$20,000 under \$25,000.....	42,318	683,083	185,631	35,048	8,784	15,527	2,950	4,554	825	1,948	297	134	172,641	9,579	1,879
\$25,000 under \$50,000.....	78,062	2,030,481	672,699	68,392	28,461	26,585	5,303	10,125	2,534	5,581	1,794	277	634,330	17,658	3,672
\$50,000 under \$100,000.....	26,053	1,376,030	608,512	24,220	21,815	9,219	1,769	4,149	1,411	3,561	2,042	374	581,101	5,282	1,127
\$100,000 under \$150,000.....	4,934	462,875	244,258	4,733	8,619	1,751	356	1,044	627	1,042	825	305	233,526	1,085	207
\$150,000 under \$200,000.....	1,805	237,761	137,231	1,753	4,763	656	131	435	249	445	682	169	131,237	389	73
\$200,000 under \$500,000.....	1,952	417,046	258,434	1,906	8,906	742	144	521	391	570	1,559	311	247,123	364	67
\$500,000 under \$1,000,000.....	296	146,884	95,211	287	2,934	111	25	100	114	101	714	343	91,081	44	8
\$1,000,000 or more.....	140	235,159	147,833	136	3,556	61	10	57	150	40	368	1,424	142,325	25	4
Nontaxable returns, total.....	163,616	115,554	23,219	81,225	2,251	148,718	18,840	8,540	1,369	(1)	(1)	1,058	-	84,740	6,454
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	3,403	159
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	12,753	613
\$1,000 under \$1,500.....	(1)	(1)	(1)	-	-	(1)	(1)	-	-	-	-	-	-	11,941	685
\$1,500 under \$2,000.....	19,942	3,135	621	10,597	124	17,635	487	-	-	-	-	-	-	16,877	1,168
\$2,000 under \$2,500.....	26,808	10,697	2,125	14,143	230	25,028	1,746	4,772	456	(1)	(1)	1,058	-	-	-
\$2,500 under \$3,000.....	28,354	17,366	3,443	11,650	251	27,067	3,079	-	-	-	-	-	-	14,841	1,144
\$3,000 under \$3,500.....	25,548	18,401	3,672	14,443	404	21,969	3,071	-	-	-	-	-	-	10,255	974
\$3,500 under \$4,000.....	23,475	19,262	3,843	10,271	420	21,061	3,326	-	-	-	-	-	-	5,840	588
\$4,000 under \$4,500.....	10,392	8,051	1,604	4,053	67	9,299	1,387	3,768	913	-	-	-	-	3,806	432
\$4,500 under \$5,000.....	11,171	9,386	1,873	5,039	225	10,378	1,578	-	-	-	-	-	-	2,001	247
\$5,000 or more.....	17,233	29,206	6,028	11,029	530	15,588	4,156	-	-	-	-	-	-	3,023	444
Returns under \$5,000.....	858,027	855,228	171,001	275,332	7,741	316,179	36,942	17,464	1,541	2,499	31	785	124,554	168,131	15,929
Returns \$5,000 under \$10,000.....	629,477	2,136,442	438,543	232,100	14,290	189,522	37,143	13,878	1,798	1,786	232	438	384,709	87,892	13,995
Returns \$10,000 or more.....	392,507	7,726,245	2,846,076	291,452	110,742	134,940	26,631	34,432	8,497	18,692	9,271	3,743	2,687,203	78,258	15,329

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
 *Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 NOTE: Detail may not add to total because of rounding.

Table 25.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—NUMBER OF EXEMPTIONS AND NUMBER OF DEPENDENTS BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

Adjusted gross income classes	Number of returns	Joint returns of husbands and wives						Separate returns of husbands and wives			Returns of heads of household			Returns of surviving spouse			Returns of single persons not head of household or surviving spouse		
		One taxpayer age 65 or over			Two taxpayers age 65 or over			Number of returns	Number of exemptions	Number of dependents	Number of returns	Number of exemptions	Number of dependents	Number of returns	Number of exemptions	Number of dependents	Number of returns	Number of exemptions	Number of dependents
		Number of returns	Number of exemptions	Number of dependents	Number of returns	Number of exemptions	Number of dependents												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
Grand total.....	5,559,478	1,649,389	5,252,967	298,814	1,555,448	6,314,866	76,847	194,173	548,944	35,023	118,863	298,024	58,540	40,169	99,233	18,737	2,001,431	4,086,840	63,336
Taxable returns, total.....	2,894,754	1,048,353	3,342,842	195,089	651,588	2,658,195	46,983	85,627	215,894	17,464	64,110	162,533	34,141	13,064	35,962	9,827	1,032,013	2,099,515	29,146
\$600 under \$1,000.....	-	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-	-	-	-	44,712	89,424	-
\$1,000 under \$1,500.....	50,153	-	-	-	-	-	-	7,910	15,821	-	7,919	16,125	1,086	3,859	3,512	793	99,701	199,402	-
\$1,500 under \$2,000.....	110,978	-	-	-	-	-	-	5,834	13,743	-	593	-	-	-	-	-	111,149	226,060	2,870
\$2,000 under \$2,500.....	165,153	42,038	125,620	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	195,878	50,341	152,013	2,202	22,182	98,626	-	9,202	23,356	1,785	4,160	10,692	2,373	-	-	-	109,473	221,720	2,675
\$3,000 under \$3,500.....	224,235	75,457	232,907	6,536	33,842	135,369	-	9,109	24,555	1,983	6,518	16,889	3,852	-	-	-	98,222	200,498	3,561
\$3,500 under \$4,000.....	240,485	74,070	228,716	5,945	51,411	207,525	1,883	10,954	32,295	3,626	4,053	9,292	1,186	5,958	15,897	3,979	97,131	197,822	3,066
\$4,000 under \$4,500.....	203,472	70,287	223,729	12,376	51,792	209,541	2,473	4,263	9,622	595	4,193	9,592	1,287	-	-	-	72,184	148,818	4,249
\$4,500 under \$5,000.....	202,665	83,818	267,913	15,372	45,258	185,290	3,567	3,956	12,393	495	4,276	12,527	3,976	-	-	-	64,664	130,716	793
\$5,000 under \$6,000.....	359,256	147,511	467,101	24,960	93,960	385,454	9,522	10,977	26,415	1,387	10,464	27,639	6,611	-	-	-	94,765	192,003	1,186
\$6,000 under \$7,000.....	227,389	96,790	313,507	22,837	66,335	268,320	2,780	6,168	16,592	2,975	4,946	12,465	2,573	2,773	9,999	4,452	52,458	107,188	2,173
\$7,000 under \$8,000.....	184,136	96,053	311,754	22,409	46,845	189,561	1,687	2,380	6,240	986	2,673	5,847	500	-	-	-	35,284	73,948	1,687
\$8,000 under \$9,000.....	126,440	66,366	209,579	10,874	36,891	152,018	3,466	2,673	7,519	2,073	1,880	4,353	593	-	-	-	18,630	37,359	100
\$9,000 under \$10,000.....	103,090	47,286	158,368	15,917	27,769	113,258	2,184	2,184	4,230	-	2,106	6,319	2,107	-	-	-	23,656	48,005	593
\$10,000 under \$11,000.....	72,343	33,909	110,375	8,648	21,515	87,870	1,509	1,229	4,139	1,187	1,228	3,177	722	-	-	-	14,429	29,360	234
\$11,000 under \$12,000.....	55,858	24,800	81,060	6,593	17,129	70,223	1,539	703	1,472	-	937	2,576	702	-	-	-	12,223	25,818	1,271
\$12,000 under \$13,000.....	44,674	19,365	62,545	4,416	14,287	59,222	1,706	568	1,170	33	636	435	435	-	-	-	9,318	19,970	234
\$13,000 under \$14,000.....	37,303	15,327	49,898	3,884	12,949	51,633	1,338	468	1,137	134	970	2,543	602	-	-	-	7,889	16,681	803
\$14,000 under \$15,000.....	31,153	11,313	36,753	2,776	11,665	47,922	1,162	368	736	-	472	1,305	301	421	1,355	510	7,305	14,877	201
\$15,000 under \$20,000.....	92,583	34,494	111,978	8,629	32,353	133,118	3,507	1,238	2,709	167	2,844	7,795	2,074	-	-	-	21,554	44,045	636
\$20,000 under \$25,000.....	48,290	17,173	57,314	5,629	18,267	75,489	2,018	903	1,941	134	1,178	3,070	713	-	-	-	10,769	22,474	703
\$25,000 under \$50,000.....	83,461	29,453	97,920	3,544	33,109	136,893	4,038	653	1,390	78	2,227	6,356	1,864	48	184	28	17,898	37,715	1,623
\$50,000 under \$100,000.....	26,563	9,402	32,099	3,871	10,759	45,015	1,878	229	486	15	645	1,726	435	-	-	-	5,481	11,353	313
\$100,000 under \$150,000.....	4,986	1,656	5,733	760	2,161	9,097	427	52	110	3	118	321	85	3	9	3	996	2,106	94
\$150,000 under \$200,000.....	1,814	617	2,188	336	709	2,971	129	17	41	7	38	109	33	1	3	1	432	913	41
\$200,000 under \$500,000.....	1,958	679	2,369	330	755	3,159	129	19	41	3	28	76	20	1	3	1	476	995	32
\$500,000 under \$1,000,000.....	298	106	357	39	101	434	30	10	22	2	11	33	11	-	-	-	70	145	4
\$1,000,000 or more.....	140	42	152	26	44	187	11	10	23	3	-	-	-	-	-	-	44	92	4
Nontaxable returns, total.....	2,664,724	601,036	1,910,119	103,725	903,860	3,656,671	29,864	108,546	332,650	17,559	54,753	135,491	24,399	27,105	63,271	8,960	969,418	1,987,325	34,190
no adjusted gross income...	88,454	26,546	65,700	5,452	25,652	109,712	1,727	(1)	(1)	(1)	2,281	4,150	696	(1)	(1)	(1)	30,290	60,684	105
Under \$600.....	306,384	61,450	191,194	7,243	83,884	336,839	400	18,898	56,603	1,101	5,294	12,082	1,494	3,907	8,715	901	132,950	271,749	3,082
\$600 under \$1,000.....	402,872	79,677	244,421	5,689	96,266	387,851	1,994	22,357	62,420	2,285	7,853	16,206	400	3,967	8,134	200	192,752	389,479	3,281
\$1,000 under \$1,500.....	639,118	128,163	393,862	9,867	158,731	641,006	3,707	34,367	101,534	6,247	17,797	39,653	3,567	8,806	20,384	2,773	291,256	592,672	9,067
\$1,500 under \$2,000.....	459,473	134,298	418,927	12,560	150,181	604,896	2,882	12,279	39,329	1,794	7,110	17,507	3,359	5,526	15,824	2,773	145,110	299,383	5,290
\$2,000 under \$2,500.....	328,359	77,159	251,585	18,730	146,372	588,962	2,980	9,204	31,670	1,887	6,631	16,221	2,959	-	-	-	86,620	181,353	5,939
\$2,500 under \$3,000.....	192,008	37,850	124,751	9,820	102,337	413,804	2,875	4,765	16,538	1,072	-	-	-	-	-	-	44,482	93,976	4,118
\$3,000 under \$3,500.....	99,524	24,269	86,767	13,761	49,862	203,812	3,672	-	-	-	-	-	-	3,399	9,113	2,213	18,475	37,936	986
\$3,500 under \$4,000.....	62,337	11,398	39,274	4,387	37,595	155,720	5,041	-	-	-	-	-	-	-	-	-	11,957	26,399	1,294
\$4,000 under \$4,500.....	28,641	6,340	24,866	5,847	17,555	72,100	1,287	4,002	17,511	3,173	7,478	27,573	11,624	-	-	-	4,646	10,285	993
\$4,500 under \$5,000.....	20,679	4,955	18,346	3,481	13,451	56,485	1,694	-	-	-	-	-	-	-	-	-	(1)	(1)	(1)
\$5,000 or more.....	40,875	9,169	30,420	2,878	21,564	89,484	1,868	-	-	-	-	-	-	-	-	-	8,707	18,570	35
Returns under \$5,000.....	4,016,868	987,878	3,111,497	143,458	1,086,781	4,393,538	35,919	163,092	470,135	25,536	84,279	203,791	33,653	36,889	87,580	13,699	1,657,947	3,383,215	51,369
Returns \$5,000 under \$10,000.....	1,036,132	462,318	1,487,834	99,584	291,570	1,190,663	20,925	24,571	62,906	7,721	23,088	63,101	16,823	2,773	9,999	4,452	231,812	472,325	5,739
Returns \$10,000 or more.....	506,478	199,193	653,636	55,772	177,097	730,665	20,003	6,510	15,503	1,766	11,496	31,132	8,064	507	636	636	111,672	231,300	6,225

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
 *Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 26.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY STATES

[Taxable and nontaxable returns]

States	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Salaries and wages (net)		Business, farm, and profession net profit and net loss		Net gain and net loss from sales of capital assets		Total domestic and foreign dividends received		Dividends (after exclusions)			
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
United States ¹	62,709,083	37,088,840	348,706,890	55,091,658	283,367,233	8,622,641	23,924,239	5,927,340	5,775,756	7,603,392	11,137,290	5,832,620	10,638,495		
Alabama.....	839,198	520,552	3,967,236	755,262	3,393,326	121,170	219,244	46,114	43,294	60,536	54,539	44,922	51,029		
Alaska.....	68,299	41,053	435,721	62,712	389,549	9,069	18,588	3,932	2,449	3,157	1,845	(2)	(2)		
Arizona.....	444,777	285,215	2,471,449	394,899	1,985,467	49,474	146,530	43,190	65,964	45,373	66,222	33,428	62,837		
Arkansas.....	484,530	313,572	1,989,575	405,677	1,531,150	106,357	213,958	27,045	35,292	28,621	31,618	22,206	29,838		
California.....	6,186,519	3,667,798	39,615,531	5,478,657	32,048,914	669,565	2,534,520	756,297	951,730	818,693	1,127,636	610,056	1,068,663		
Colorado.....	651,871	400,136	3,670,279	572,061	2,877,758	100,983	292,556	85,426	89,543	84,049	96,020	61,930	90,497		
Connecticut.....	1,007,534	582,820	6,536,792	907,664	5,270,786	86,727	370,128	93,549	112,557	175,198	368,575	144,227	356,905		
Delaware.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		
Florida.....	1,685,127	1,020,370	8,480,446	1,414,690	6,414,272	220,273	568,554	194,564	242,798	235,620	433,515	188,024	417,489		
Georgia.....	1,096,984	655,097	5,315,601	976,424	4,428,040	155,131	334,815	67,597	74,306	85,688	121,791	67,532	116,580		
Hawaii.....	243,805	129,917	1,328,945	224,350	1,117,781	22,772	74,140	22,231	23,779	29,014	26,612	17,530	24,568		
Idaho.....	217,343	138,948	1,006,994	181,678	762,984	56,949	118,110	32,267	17,922	27,656	21,063	20,105	19,135		
Illinois.....	3,806,569	2,173,813	23,435,240	3,360,341	19,115,826	480,603	1,615,417	338,200	378,035	485,741	738,183	377,342	705,988		
Indiana.....	1,590,890	994,624	8,665,276	1,393,264	7,219,021	275,310	692,236	125,417	97,538	149,960	174,979	108,345	165,517		
Iowa.....	947,277	591,740	4,511,567	704,350	3,071,061	286,110	762,181	188,522	104,331	111,351	99,700	80,101	92,962		
Kansas.....	746,554	489,638	3,809,662	599,433	2,805,564	189,450	505,052	95,624	69,645	84,240	74,426	59,373	68,782		
Kentucky.....	873,413	529,747	3,950,679	734,261	3,140,606	201,257	379,303	66,238	48,727	75,145	102,658	56,421	98,407		
Louisiana.....	856,931	567,448	4,209,430	760,522	3,388,578	116,393	255,073	52,539	81,118	63,881	81,328	47,406	76,781		
Maine.....	343,024	199,192	1,505,594	308,830	1,252,685	49,228	103,371	21,775	15,717	37,254	59,181	29,729	56,910		
Maryland.....	1,619,915	839,276	9,281,593	1,484,469	7,788,050	128,273	452,600	116,775	137,159	189,518	292,204	150,871	279,457		
Massachusetts.....	2,029,442	1,046,460	11,344,733	1,855,857	9,546,021	158,495	634,623	149,696	132,860	286,698	444,479	219,631	426,231		
Michigan.....	2,612,424	1,684,534	15,949,030	2,353,039	13,526,145	325,163	925,257	213,909	174,468	320,209	430,129	235,562	408,636		
Minnesota.....	1,191,577	707,357	6,090,277	977,433	4,854,858	245,214	513,589	174,189	100,033	147,220	162,392	113,589	153,171		
Mississippi.....	447,586	286,411	1,908,848	381,262	1,503,161	92,036	155,870	30,134	36,294	34,060	33,702	24,592	31,580		
Missouri.....	1,483,458	910,784	7,745,022	1,257,087	6,192,460	289,654	627,136	178,268	117,935	180,730	268,886	142,111	256,654		
Montana.....	229,443	135,948	1,030,932	184,857	763,630	52,540	124,626	38,456	24,760	34,079	23,786	24,544	21,815		
Nebraska.....	516,998	303,259	2,406,863	387,470	1,614,468	149,529	407,050	87,437	60,378	52,312	52,421	39,487	49,207		
Nevada.....	137,051	75,141	858,377	123,671	694,171	12,986	38,228	15,612	24,919	10,733	24,547	7,864	23,718		
New Hampshire.....	242,521	140,081	1,193,355	218,783	983,851	27,704	88,755	15,537	10,525	29,006	39,774	22,408	37,805		
New Jersey.....	2,386,667	1,376,243	14,925,916	2,159,889	12,534,564	204,072	863,680	198,469	170,067	376,974	486,598	306,639	461,625		
New Mexico.....	284,074	181,733	1,439,871	250,717	1,178,374	39,461	108,088	25,267	29,513	22,854	19,973	15,232	18,381		
New York.....	6,629,260	3,462,166	41,477,457	5,975,335	33,419,553	595,083	2,260,683	677,782	680,398	1,090,036	1,995,334	875,603	1,925,308		
North Carolina.....	1,353,694	750,255	5,960,224	1,179,616	4,870,984	240,036	501,895	72,289	66,620	100,920	148,686	77,399	142,693		
North Dakota.....	209,068	133,443	898,709	143,298	576,599	80,026	189,978	38,696	23,754	18,347	10,264	13,911	9,165		
Ohio.....	3,360,412	2,103,251	19,569,650	2,991,604	16,398,238	424,621	1,233,061	252,394	200,049	401,084	560,990	300,170	537,163		
Oklahoma.....	747,105	490,411	3,454,506	626,976	2,702,152	167,093	280,550	56,450	84,079	58,294	76,153	44,991	72,484		
Oregon.....	627,957	406,946	3,400,361	541,219	2,703,958	103,023	264,186	80,046	72,821	72,437	74,977	51,398	70,006		
Pennsylvania.....	4,021,286	2,351,897	21,758,880	3,608,210	18,153,553	412,377	1,276,170	302,056	241,843	508,026	850,810	401,186	816,937		
Rhode Island.....	326,278	172,851	1,652,435	294,706	1,356,451	27,471	105,886	22,061	22,450	41,408	70,398	34,494	67,559		
South Carolina.....	629,877	359,998	2,787,620	570,675	2,370,531	90,552	181,863	31,284	29,337	41,354	51,892	31,137	49,460		
South Dakota.....	231,397	145,082	950,956	163,949	639,303	83,492	176,974	56,403	29,778	29,401	18,907	21,935	16,971		
Tennessee.....	1,090,583	666,000	5,122,014	947,670	4,163,734	200,121	382,216	61,665	63,416	80,638	113,358	61,822	108,484		
Texas.....	3,020,013	1,961,103	15,439,457	2,627,281	12,237,916	549,437	1,128,382	258,740	411,770	262,004	353,599	189,820	334,870		
Utah.....	306,711	195,464	1,638,566	281,761	1,395,425	43,648	100,836	31,317	15,722	26,335	30,868	18,963	29,115		
Vermont.....	132,781	71,606	568,568	109,347	438,584	24,495	52,830	13,991	8,681	18,344	28,492	15,184	27,249		
Virginia.....	1,320,568	739,890	6,638,307	1,192,841	5,640,549	158,020	341,695	90,317	87,479	119,003	191,457	95,025	184,070		
Washington.....	1,018,194	633,176	6,012,075	900,930	4,896,776	141,723	444,857	118,188	76,852	120,170	115,553	81,391	107,232		
West Virginia.....	524,214	324,908	2,378,992	473,833	2,060,197	62,294	121,931	28,035	18,890	46,514	62,789	34,505	59,952		
Wisconsin.....	1,407,472	856,960	7,417,043	1,190,464	5,977,617	254,928	644,528	173,747	96,200	197,865	217,120	144,601	205,603		
Wyoming.....	116,361	72,075	586,244	101,002	452,973	23,926	46,221	16,689	12,623	15,981	19,283	12,038	18,167		
Other areas ²	200,280	106,218	811,706	153,757	678,680	2,341	1,620	24,221	22,226	40,604	59,127	33,808	56,502		

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 26.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY STATES—Continued

States	[Taxable and nontaxable returns]											
	Interest received		Rent net income and net loss		Royalty net income and net loss		Partnership net profit and net loss		Taxable income		Income tax after credits	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
United States ¹	14,742,441	7,162,838	5,963,684	2,870,744	429,309	513,167	1,956,304	9,343,654	50,564,957	195,307,361	50,099,145	44,892,879
Alabama.....	126,910	52,525	57,153	34,288	2,355	736	19,602	126,443	635,938	1,959,560	633,355	435,818
Alaska.....	5,433	4,083	7,210	2,544	(²)	(²)	3,081	4,839	58,173	269,916	57,871	60,439
Arizona.....	96,684	66,668	46,326	27,280	3,627	3,432	16,007	73,089	355,476	1,309,347	353,218	298,620
Arkansas.....	51,795	28,629	39,728	33,286	6,716	6,157	15,877	89,927	338,904	964,900	335,442	214,906
California.....	1,606,183	1,012,132	702,682	250,780	40,179	48,429	235,762	1,168,862	5,167,025	22,843,830	5,109,058	5,281,491
Colorado.....	192,762	96,722	77,501	37,242	9,756	14,425	26,751	119,685	532,615	2,024,339	527,879	456,384
Connecticut.....	323,275	145,578	103,644	41,171	(³)	(³)	25,449	135,171	879,199	3,997,714	874,080	947,092
Delaware.....	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
Florida.....	434,359	324,383	174,164	79,877	4,060	3,449	51,884	211,402	1,247,330	4,318,026	1,228,343	1,001,696
Georgia.....	155,956	71,818	91,298	57,401	(⁴)	(⁴)	32,178	150,774	822,501	2,730,241	818,252	616,357
Hawaii.....	74,206	16,485	22,561	19,927	(²)	(²)	7,555	26,513	203,732	738,970	202,125	166,540
Idaho.....	52,100	27,148	24,591	14,053	(²)	(²)	9,119	37,422	166,552	510,774	163,110	107,971
Illinois.....	886,523	423,922	402,139	227,836	27,166	17,404	124,821	642,855	3,207,819	14,109,680	3,180,113	3,305,863
Indiana.....	312,539	135,390	140,506	73,133	6,233	6,422	40,004	179,882	1,284,603	4,971,506	1,270,842	1,110,820
Iowa.....	232,194	115,978	109,342	71,901	2,449	2,597	50,348	221,794	716,861	2,351,834	695,684	507,957
Kansas.....	163,736	76,049	115,673	104,947	23,599	19,663	26,592	134,571	567,521	2,031,912	559,261	449,553
Kentucky.....	132,124	55,101	76,392	44,851	6,739	3,110	30,773	128,722	633,637	2,037,640	628,865	450,528
Louisiana.....	125,355	65,730	87,550	76,702	29,552	57,631	27,444	135,820	643,043	2,150,130	638,385	502,156
Maine.....	71,067	29,477	24,988	4,415	188	55	6,766	22,438	277,164	768,484	276,343	167,026
Maryland.....	364,939	181,939	112,883	74,561	3,484	2,799	31,969	183,174	1,348,239	5,422,407	1,337,065	1,251,715
Massachusetts.....	507,767	223,907	201,908	33,560	(²)	(²)	30,452	155,466	1,735,850	6,528,737	1,721,858	1,493,001
Michigan.....	672,269	284,471	228,251	83,077	11,021	5,20	72,179	353,610	2,184,908	9,158,825	2,170,141	2,107,032
Minnesota.....	307,093	141,623	101,853	46,738	3,380	3,552	45,657	193,170	922,849	3,160,196	907,135	707,241
Mississippi.....	55,060	33,691	37,085	22,867	9,751	8,439	17,913	91,999	299,826	849,861	297,050	188,684
Missouri.....	318,781	142,033	154,768	83,926	6,177	4,56	46,923	217,204	1,178,709	4,273,669	1,165,797	980,619
Montana.....	44,826	24,712	32,033	15,237	3,250	3,405	12,013	41,133	172,715	552,224	170,617	119,110
Nebraska.....	110,326	51,251	81,167	73,814	7,106	2,421	18,437	112,338	392,319	1,323,804	383,421	291,282
Nevada.....	27,726	22,248	11,681	11,200	(²)	(²)	6,839	31,327	114,732	526,584	113,994	125,195
New Hampshire.....	64,612	26,971	21,371	7,981	(²)	(²)	3,939	15,180	201,997	656,639	200,997	141,491
New Jersey.....	585,033	251,410	202,992	55,187	2,424	3,62	63,689	330,736	2,019,560	8,815,612	2,007,448	2,557,691
New Mexico.....	45,101	28,912	32,097	20,310	5,857	7,94	9,699	33,912	209,917	734,472	208,691	163,859
New York.....	2,082,537	1,036,145	490,168	144,144	11,139	11,486	228,164	1,242,027	5,633,627	24,009,375	5,591,081	5,778,748
North Carolina.....	184,852	77,298	97,122	58,892	(²)	(²)	38,295	165,485	961,378	2,857,247	957,740	641,511
North Dakota.....	46,878	19,199	28,906	19,976	4,460	9,65	10,805	38,238	145,789	423,537	140,243	89,226
Ohio.....	863,635	387,216	310,728	174,913	10,228	7,771	80,243	350,654	2,811,656	11,235,183	2,789,309	2,557,600
Oklahoma.....	117,416	61,694	33,625	58,947	37,092	33,777	23,182	104,485	542,081	1,784,389	536,866	407,295
Oregon.....	204,237	91,017	68,499	29,426	1,775	44	26,550	139,459	507,402	1,886,813	501,730	417,687
Pennsylvania.....	856,041	330,540	294,105	105,096	8,898	5,82	93,496	430,623	3,360,078	12,170,250	3,338,551	2,775,745
Rhode Island.....	97,676	40,520	36,342	8,262	(²)	(²)	6,438	27,485	272,457	937,486	271,273	214,739
South Carolina.....	76,798	34,008	45,135	26,804	(²)	(²)	15,244	71,310	465,216	1,347,001	463,171	292,472
South Dakota.....	52,402	22,323	30,371	22,688	(²)	(²)	9,693	32,534	154,932	453,896	150,326	96,322
Tennessee.....	197,628	73,581	87,711	53,674	(²)	(²)	37,336	138,790	796,103	2,675,736	790,999	612,505
Texas.....	546,970	276,358	353,836	196,743	109,197	197,192	113,300	509,317	2,280,338	8,448,483	2,261,794	1,973,152
Utah.....	69,975	31,502	22,419	7,326	(²)	(²)	9,342	38,472	246,488	835,633	244,716	182,501
Vermont.....	39,317	16,996	16,462	6,227	(²)	(²)	3,229	8,874	97,145	283,431	95,973	61,731
Virginia.....	223,279	107,359	93,370	52,296	2,041	1,58	31,242	134,302	1,035,872	3,627,559	1,029,139	813,322
Washington.....	316,047	147,256	108,848	58,838	4,344	1,956	35,800	196,352	859,341	3,510,130	851,037	781,396
West Virginia.....	73,928	26,290	49,779	22,471	6,175	1,84	14,394	34,423	394,725	1,246,347	392,651	272,899
Wisconsin.....	433,468	169,026	165,440	73,571	(²)	(²)	41,824	174,115	1,120,497	4,055,033	1,104,991	895,724
Wyoming.....	30,004	16,601	14,846	10,390	3,566	4,771	3,457	17,476	92,897	332,248	91,035	73,841
Other areas ⁵	57,354	26,338	14,116	4,953	(²)	(²)	3,255	5,188	123,394	426,899	117,868	94,314

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

¹Included data for "Other areas" described in footnote 5.²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.³Estimate is not shown separately because a large proportion of the high income returns for the Wilmington (Delaware) District Office were missing from the Statistics of Income sample. Delaware data are, however, included in the national totals.⁴Includes data for the District of Columbia.⁵Returns 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.

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 27.—RETURNS WITH SELF-EMPLOYMENT TAX—ADJUSTED GROSS INCOME AND SELF-EMPLOYMENT TAX, BY STATES

[Taxable and nontaxable returns]

States	Number of returns with self-employment tax	Adjusted gross income (less deficit) (Thousand dollars)	Self-employment tax (Thousand dollars)	States	Number of returns with self-employment tax	Adjusted gross income (less deficit) (Thousand dollars)	Self-employment tax (Thousand dollars)	States	Number of returns with self-employment tax	Adjusted gross income (less deficit) (Thousand dollars)	Self-employment tax (Thousand dollars)
	(1)	(2)	(3)		(1)	(2)	(3)		(1)	(2)	(3)
United States ¹	6,673,183	42,939,001	888,718	Louisiana.....	91,014	549,098	10,922	Ohio.....	307,563	2,042,466	41,615
Alabama.....	90,585	483,034	9,977	Maine.....	35,231	177,333	4,287	Oklahoma.....	116,346	630,084	13,665
Alaska.....	6,281	51,057	993	Maryland ²	100,928	834,922	14,069	Oregon.....	78,100	552,329	11,384
Arizona.....	35,513	282,204	5,237	Massachusetts.....	127,678	954,578	18,385	Pennsylvania.....	345,019	2,240,582	47,456
Arkansas.....	84,491	386,417	9,281	Michigan.....	227,438	1,551,242	32,448	Rhode Island.....	24,603	155,159	3,539
California.....	524,149	4,662,521	82,284	Minnesota.....	198,239	925,596	23,568	South Carolina.....	71,010	361,608	7,598
Colorado.....	82,764	577,168	11,467	Mississippi.....	71,567	341,992	7,788	South Dakota.....	67,418	288,954	7,976
Connecticut.....	70,293	593,913	11,205	Missouri.....	213,828	1,138,346	25,582	Tennessee.....	149,104	747,115	15,696
Delaware.....	(2)	(2)	(2)	Montana.....	41,280	228,510	5,418	Texas.....	381,006	2,412,951	47,214
Florida.....	167,673	1,086,601	21,920	Nebraska.....	126,049	652,343	16,776	Utah.....	29,988	200,284	4,013
Georgia.....	121,049	662,488	14,272	Nevada.....	11,428	111,470	1,742	Vermont.....	17,514	84,748	1,972
Hawaii.....	15,780	131,262	2,168	New Hampshire.....	22,186	135,709	3,001	Virginia.....	121,838	690,697	13,840
Idaho.....	41,512	219,351	5,126	New Jersey.....	182,737	1,396,644	28,278	Washington.....	105,009	799,290	15,386
Illinois.....	378,149	2,753,472	55,402	New Mexico.....	27,745	196,870	3,971	West Virginia.....	44,254	221,273	4,883
Indiana.....	187,631	1,107,267	24,439	New York.....	504,080	4,235,874	77,250	Wisconsin.....	194,212	1,011,043	24,814
Iowa.....	233,735	1,180,592	31,331	North Carolina.....	198,891	892,421	20,507	Wyoming.....	16,246	103,092	2,158
Kansas.....	146,532	838,971	19,411	North Dakota.....	65,211	284,033	8,107	Other areas ⁴	10,131	21,772	1,633
Kentucky.....	149,048	669,157	15,510								

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." NOTE: Detail may not add to total because of rounding.
¹Includes data for "Other areas" described in footnote 4.
²Estimate is not shown separately because a large proportion of the high income returns for the Wilmington (Delaware) District Office were missing from the Statistics of Income sample. Delaware data are, however, included in the national totals.
³Includes data for the District of Columbia.
⁴Returns of bona fide residents of Puerto Rico, whether U.S. citizens or aliens, and U.S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

Table 28.—RETURNS WITH ITEMIZED DEDUCTIONS—ADJUSTED GROSS INCOME, AND ITEMIZED DEDUCTIONS BY TYPE, BY STATES

States	Number of returns with itemized deductions	Adjusted gross income (Thousand dollars)	Itemized deductions									
			Total (Thousand dollars)	Contributions		Interest paid		Taxes		Medical and dental expense		Other deductions (Thousand dollars)
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
United States ¹	26,455,432	212,774,754	41,685,590	25,148,206	7,519,578	20,599,122	10,281,080	26,050,737	13,051,518	16,094,898	6,083,373	4,749,967
Alabama.....	359,424	2,499,673	487,235	343,598	101,169	296,710	126,919	355,285	139,956	210,849	66,148	53,045
Alaska.....	20,077	203,881	35,986	18,974	5,568	16,458	10,022	19,876	12,074	9,314	3,523	4,801
Arizona.....	214,608	1,694,783	351,584	193,291	48,062	188,025	107,015	212,538	107,766	140,343	52,913	35,828
Arkansas.....	163,338	1,082,027	207,603	150,402	47,120	131,372	46,761	160,883	57,853	96,623	29,875	25,998
California.....	3,298,793	28,484,753	6,024,487	3,135,786	792,923	2,765,633	1,665,809	3,256,963	1,901,910	2,055,244	889,063	774,804
Colorado.....	304,748	2,431,006	490,298	283,099	65,507	251,465	136,877	302,439	164,901	202,496	73,999	49,007
Connecticut.....	398,117	3,747,581	689,597	386,443	131,052	321,427	174,419	393,284	224,666	226,786	93,552	65,913
Delaware.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Florida.....	835,994	5,831,682	1,302,859	785,798	216,391	689,999	401,303	825,548	291,571	554,099	217,979	175,621
Georgia.....	433,546	3,211,543	641,970	402,644	126,991	350,740	170,504	426,444	174,621	268,143	100,112	69,740
Hawaii.....	74,460	706,857	135,908	71,887	12,542	68,498	50,353	74,260	49,360	32,741	12,706	10,947
Idaho.....	73,708	524,696	97,286	62,767	18,508	56,119	28,208	71,749	25,463	15,803	9,308	9,308
Illinois.....	1,461,373	13,030,541	2,403,817	1,395,265	447,729	1,078,368	588,373	1,441,618	747,475	849,740	362,664	257,551
Indiana.....	438,991	3,668,101	622,660	389,283	120,095	355,411	200,742	428,615	173,196	217,525	72,100	56,526
Iowa.....	365,742	2,542,943	465,198	350,949	82,174	245,356	116,878	358,816	148,303	228,934	64,595	44,235
Kansas.....	288,171	2,227,804	410,370	265,890	75,753	212,181	99,815	282,180	134,482	190,759	63,450	35,863
Kentucky.....	267,858	2,013,196	381,861	244,319	73,518	200,957	99,736	262,848	122,210	143,555	47,366	39,023
Louisiana.....	309,270	2,252,827	429,782	287,330	85,557	261,297	136,561	301,423	79,775	181,718	67,623	60,264
Maine.....	113,115	703,855	137,129	106,330	20,193	86,903	30,527	111,591	49,122	65,137	21,444	15,842
Maryland ²	593,313	5,316,769	970,997	575,429	172,400	479,625	260,360	584,111	325,390	303,224	110,824	102,028
Massachusetts.....	865,839	7,048,731	1,360,707	844,039	233,400	692,799	275,267	852,915	549,877	505,143	180,709	121,455
Michigan.....	1,197,409	9,929,162	1,772,966	1,146,665	311,377	983,543	487,836	1,194,415	624,442	641,170	189,102	160,208
Minnesota.....	513,152	3,905,727	805,376	497,093	138,169	381,241	189,120	499,144	264,479	372,817	124,192	89,415
Mississippi.....	203,614	1,255,334	267,019	193,571	60,520	158,644	55,150	201,417	74,297	135,712	46,084	30,973
Missouri.....	611,231	4,750,239	887,552	580,439	171,324	456,548	216,756	602,241	278,297	347,187	127,730	93,439
Montana.....	63,068	449,918	82,190	56,321	12,822	44,718	19,615	59,202	22,468	42,144	15,724	11,559
Nebraska.....	141,693	1,024,134	186,782	130,940	37,004	99,251	52,529	127,277	47,065	91,007	34,040	16,143
Nevada.....	48,640	463,621	92,761	45,304	10,902	41,550	28,723	47,412	20,709	25,788	16,681	15,749
New Hampshire.....	69,760	506,787	90,043	64,699	13,214	56,875	26,144	68,437	29,086	41,446	14,652	6,946
New Jersey.....	1,147,262	9,647,003	1,827,829	1,118,792	371,868	875,101	403,942	1,115,945	554,691	688,175	262,331	235,006
New Mexico.....	111,054	821,789	157,275	103,278	25,707	97,309	50,472	110,183	37,592	68,405	23,504	19,994
New York.....	3,524,191	30,070,577	6,358,349	3,454,942	1,213,461	2,401,657	1,022,661	3,477,255	2,147,537	2,512,182	1,097,801	876,888
North Carolina.....	571,113	3,822,161	774,089	547,324	171,892	438,583	166,863	565,878	250,036	346,642	101,635	83,668
North Dakota.....	75,777	473,430	90,711	72,558	18,011	45,651	19,639	73,082	26,278	58,996	17,409	9,372
Ohio.....	1,303,862	10,691,940	1,957,746	1,245,027	352,241	1,048,600	590,801	1,297,008	574,923	735,840	248,310	191,443
Oklahoma.....	336,166	2,287,145	462,708	312,104	92,702	270,074	114,535	331,818	125,369	227,118	82,625	47,471
Oregon.....	266,720	2,051,299	398,958	230,079	53,795	211,778	103,746	258,103	136,769	152,190	55,008	49,637
Pennsylvania.....	1,645,179	12,490,716	2,373,401	1,597,884	494,210	1,256,292	515,107	1,631,466	805,296	907,957	322,267	236,505
Rhode Island.....	128,714	929,654	173,882	125,560	33,375	99,335	37,878	127,167	63,471	68,266	22,358	16,801
South Carolina.....	253,311	1,679,588	309,936	247,291	78,351	199,026	70,704	252,322	87,824	142,026	41,028	32,031
South Dakota.....	67,903	413,110	80,933	64,063	15,398	43,454	16,594	64,679	24,257	47,673	17,438	7,244
Tennessee.....	427,577	3,015,831	574,974	396,326	135,112	345,062	143,530	422,803	149,109	248,832	77,703	69,521
Texas.....	1,072,486	8,356,183	1,564,230	967,266	329,608	892,268	476,613	1,042,326	320,407	661,382	249,904	187,684
Utah.....	147,644	1,099,171	220,797	136,411	47,293	119,223	67,701	145,513	64,191	73,301	24,501	17,113
Vermont.....	46,872	316,063	62,600	44,468	10,573	34,045	12,018	45,672	26,308	29,493	7,629	6,071
Virginia.....	462,375	3,717,132	693,895	434,487	141,899	377,542	203,526	451,509	183,967	260,562	94,659	69,911
Washington.....	426,865	3,491,631	629,284	380,510	89,719	362,842	200,204	423,128	188,952	249,011	82,358	68,077
West Virginia.....	98,070	749,153	137,694	86,443	26,313	75,624	39,660	96,787	35,364	53,331	21,536	15,536
Wisconsin.....	493,951	3,977,826	768,992	463,840	120,473	343,574	163,824	485,513	344,240	280,121	88,246	52,207
Wyoming.....	34,327	274,023	47,220	30,416	7,562	26,872	16,635	33,414	11,146	20,996	7,576	4,300

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 29.—DEDUCTION FOR TAXES BY TYPES OF TAX AND BY STATES
(Taxable and nontaxable returns)

States	Taxes deducted								
	Total		Real estate taxes		State and local sales taxes		State income taxes		All other taxes (Thousand dollars)
	Number of returns	Amount of deduction (Thousand dollars)	Number of returns	Amount of deduction (Thousand dollars)	Number of returns	Amount of deduction (Thousand dollars)	Number of returns	Amount of deduction (Thousand dollars)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
United States ¹	26,050,737	13,051,518	18,435,346	5,073,471	21,875,668	2,683,729	12,865,159	2,260,026	3,034,133
Alabama.....	355,285	139,956	225,253	17,767	348,751	46,606	266,754	24,548	51,035
Alaska.....	19,876	12,074	11,766	2,617	14,993	1,947	16,606	4,902	2,608
Arizona.....	212,538	107,766	156,266	43,825	202,972	35,271	166,898	10,464	18,206
Arkansas.....	160,883	57,853	100,010	10,887	153,942	21,160	73,573	11,238	14,568
California.....	3,256,963	1,901,910	2,142,566	669,401	3,161,374	510,998	2,200,200	255,331	466,184
Colorado.....	302,439	164,901	220,706	57,970	294,817	38,595	247,184	41,255	27,066
Connecticut.....	393,284	224,666	335,142	129,121	365,960	42,393	26,796	10,739	42,410
Delaware.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Florida.....	825,548	291,571	541,160	102,755	776,556	58,232	32,031	4,658	125,924
Georgia.....	426,444	174,621	327,590	43,496	416,766	54,548	263,350	36,482	40,098
Hawaii.....	74,260	49,360	53,952	9,970	69,489	13,016	65,164	18,476	7,896
Idaho.....	71,749	25,463	49,602	8,561	20,424	1,520	64,248	10,237	5,148
Illinois.....	1,441,618	747,475	1,048,056	354,134	1,404,408	257,931	58,251	6,569	128,825
Indiana.....	428,615	173,196	351,434	77,681	58,206	4,183	376,218	42,634	48,689
Iowa.....	358,816	148,303	248,953	55,391	345,974	36,389	257,772	25,048	31,456
Kansas.....	282,180	134,482	213,291	52,514	273,888	34,255	225,408	18,257	29,448
Kentucky.....	262,848	122,210	192,557	27,539	254,174	29,288	215,412	28,447	36,928
Louisiana.....	301,423	79,775	143,281	12,907	292,352	40,842	92,720	10,401	15,628
Maine.....	111,591	49,122	83,718	19,646	99,746	7,291	1,449	199	1,924
Maryland ²	584,111	325,390	459,454	139,466	537,088	48,668	475,575	83,032	54,245
Massachusetts.....	852,915	549,877	652,874	267,562	237,748	23,458	728,480	123,609	135,242
Michigan.....	1,194,415	624,442	998,726	259,936	1,170,135	245,799	62,743	6,222	116,494
Minnesota.....	499,144	264,479	386,411	116,872	220,769	13,562	446,663	87,596	46,347
Mississippi.....	201,417	74,297	123,742	12,136	194,331	28,494	35,615	6,612	27,052
Missouri.....	602,417	278,297	445,148	97,127	581,060	65,713	479,011	42,553	72,796
Montana.....	59,202	22,468	40,621	9,834	21,281	1,322	50,209	6,461	4,847
Nebraska.....	127,277	47,065	102,740	28,515	48,703	3,186	6,706	506	14,856
Nevada.....	47,432	20,709	31,456	7,767	45,815	6,045	5,276	1,117	5,785
New Hampshire.....	68,437	29,086	58,899	17,859	15,913	1,268	15,079	1,803	8,157
New Jersey.....	1,115,945	554,691	832,480	353,613	496,806	37,063	150,221	33,414	130,625
New Mexico.....	110,183	37,592	73,062	9,737	106,562	12,991	91,503	6,258	8,605
New York.....	3,477,255	2,147,537	1,812,260	783,947	2,785,921	234,569	2,947,962	820,494	308,516
North Carolina.....	565,878	250,036	426,734	55,239	548,110	53,176	484,429	81,330	60,290
North Dakota.....	73,082	26,278	40,483	9,776	67,778	5,584	46,438	3,681	7,229
Ohio.....	1,297,008	574,923	1,053,715	250,169	1,249,690	126,613	75,164	6,801	191,300
Oklahoma.....	331,818	125,369	168,492	21,530	315,414	29,810	247,898	19,443	54,576
Oregon.....	258,103	136,769	194,632	51,459	95,678	5,864	228,754	60,757	18,679
Pennsylvania.....	1,631,466	805,296	1,291,023	313,307	1,531,339	183,981	201,259	20,321	288,094
Rhode Island.....	127,167	63,471	100,981	29,969	116,791	12,231	11,862	930	20,336
South Carolina.....	252,322	87,824	185,835	13,558	248,191	28,767	185,562	22,090	23,310
South Dakota.....	64,679	24,257	44,457	12,478	59,132	4,413	2,876	293	7,070
Tennessee.....	422,803	149,109	300,463	47,109	412,731	47,493	38,667	6,329	48,176
Texas.....	1,042,326	320,407	782,877	159,475	956,305	63,319	41,860	3,665	93,925
Utah.....	145,513	64,191	102,215	19,319	140,849	22,318	122,987	11,301	11,256
Vermont.....	45,672	26,308	34,953	9,434	10,634	739	39,252	7,552	8,583
Virginia.....	451,509	183,967	340,204	58,616	114,515	6,149	376,625	60,052	59,141
Washington.....	423,128	188,952	344,593	57,028	413,714	93,158	27,894	3,134	35,638
West Virginia.....	96,787	35,364	75,731	7,831	93,025	11,406	77,420	5,961	10,170
Wisconsin.....	485,513	344,240	405,647	144,793	421,119	26,088	455,792	137,433	35,914
Wyoming.....	33,414	11,146	24,706	4,569	31,920	3,229	1,193	173	3,175
Other areas ³	23,139	9,785	9,443	2,813	12,171	1,231	6,465	1,504	4,237

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

¹Includes data for "Other areas" described in footnote 4.²Estimate is not shown separately because a large proportion of the high income returns for the Wilmington (Delaware) District Office were missing from the Statistics of Income sample. Delaware data are, however, included in the national totals.³Includes data for the District of Columbia.⁴Returns 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.

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 30.—NUMBER OF RETURNS AND EXEMPTIONS BY TYPE, BY STATES

[Taxable and nontaxable returns]

States	Number of returns	Total number of exemptions	Exemptions for—								
			Number of personal exemptions	Taxpayers				Dependents			
				Age 65 or over		Blindness		Sons and daughters		All other	
				Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
United States ¹	62,709,083	179,823,838	100,804,733	5,559,821	7,158,438	106,457	110,239	28,346,748	66,500,704	4,160,491	5,249,715
Alabama.....	839,198	2,556,793	1,403,126	46,566	55,176	794	794	441,661	989,853	83,117	107,842
Alaska.....	68,299	199,619	109,655	(2)	(2)	(2)	(2)	35,539	84,208	3,652	3,868
Arizona.....	444,777	1,348,555	730,107	33,309	42,488	(2)	(2)	211,885	520,106	40,743	55,156
Arkansas.....	484,080	1,431,567	798,386	31,044	41,509	(2)	(2)	240,502	525,222	51,169	65,614
California.....	6,186,519	17,514,892	9,858,848	515,236	652,819	15,280	16,277	2,795,917	6,514,853	349,297	472,093
Colorado.....	651,871	1,885,184	1,052,365	54,906	70,692	(2)	(2)	305,336	731,757	23,215	29,800
Connecticut.....	1,007,534	2,768,094	1,603,894	99,110	128,984	1,934	1,934	416,730	978,922	47,601	54,356
Delaware.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Delaware.....	1,685,127	4,897,051	2,758,957	198,720	258,952	(2)	(2)	761,874	1,703,183	133,633	173,740
Florida.....	1,096,984	3,242,957	1,807,723	69,192	85,633	(2)	(2)	535,769	1,218,715	101,331	129,693
Georgia.....											
Hawaii.....	243,805	692,727	374,706	11,191	13,370	(2)	(2)	110,362	276,848	23,634	27,671
Idaho.....	217,243	652,707	356,385	20,793	25,829	(2)	(2)	100,593	269,397	7,143	11,095
Illinois.....	3,806,569	10,643,785	6,032,477	374,642	483,396	6,293	6,326	1,616,046	3,841,543	227,501	280,043
Indiana.....	1,590,890	4,698,631	2,609,458	155,419	204,937	(2)	(2)	744,168	1,790,456	70,145	90,102
Iowa.....	947,277	2,833,846	1,544,200	123,523	163,703	(2)	(2)	426,064	1,079,038	37,864	45,331
Kansas.....	746,554	2,263,814	1,238,634	90,690	122,551	1,474	1,474	352,464	859,398	31,057	41,757
Kentucky.....	873,413	2,547,484	1,437,187	76,634	95,819	(2)	(2)	420,060	938,585	59,231	74,645
Louisiana.....	856,931	2,687,728	1,424,484	48,468	60,785	(2)	(2)	453,993	1,112,348	63,844	88,291
Maine.....	343,024	960,457	554,640	29,576	35,531	(2)	(2)	151,844	349,743	17,359	20,541
Maryland.....	1,619,915	4,471,546	2,503,900	125,482	159,668	2,898	2,898	696,093	1,631,084	156,684	174,000
Massachusetts.....	2,029,442	5,338,186	3,108,874	199,575	250,463	4,577	4,577	793,062	1,868,228	87,731	106,042
Michigan.....	2,612,414	7,880,468	4,324,873	201,657	256,734	5,894	6,382	1,265,413	3,148,143	122,216	144,332
Minnesota.....	1,191,577	3,584,535	1,911,498	126,550	161,463	(2)	(2)	546,216	1,441,504	54,278	67,760
Mississippi.....	447,586	1,408,667	753,460	29,490	38,598	(2)	(2)	242,849	554,490	43,408	61,568
Missouri.....	1,483,258	4,233,193	2,399,655	161,298	207,477	4,445	4,546	661,561	1,531,605	76,438	90,650
Montana.....	229,443	669,988	366,659	28,002	35,509	(2)	(2)	101,712	261,186	5,727	5,936
Nebraska.....	516,998	1,454,694	820,974	70,497	93,793	(2)	(2)	209,205	515,367	20,626	24,324
Nevada.....	137,051	377,882	212,193	8,027	9,866	(2)	(2)	62,206	146,630	7,787	9,192
New Hampshire.....	242,521	673,597	386,288	21,228	26,848	(2)	(2)	109,996	256,195	(2)	(2)
New Jersey.....	2,386,667	6,653,192	3,792,376	212,802	278,268	4,169	4,169	1,047,567	2,347,011	196,404	231,368
New Mexico.....	284,079	911,668	466,506	18,719	24,892	(2)	(2)	143,509	388,187	23,158	31,913
New York.....	6,629,260	17,741,358	10,205,065	655,957	834,748	11,929	12,057	2,664,342	5,855,717	691,897	833,777
North Carolina.....	1,353,694	4,042,559	2,195,832	78,156	101,305	(2)	(2)	689,545	1,534,951	143,413	209,821
North Dakota.....	209,068	676,238	343,917	26,445	35,498	(2)	(2)	102,743	287,344	7,954	8,750
Ohio.....	3,360,412	9,873,240	5,515,367	323,451	428,303	(2)	(2)	1,557,846	3,730,840	154,796	194,525
Oklahoma.....	747,105	2,122,657	1,237,801	68,610	89,363	(2)	(2)	348,837	746,263	34,735	48,688
Oregon.....	627,907	1,824,226	1,035,249	61,529	81,461	(2)	(2)	283,129	681,645	21,578	23,317
Pennsylvania.....	4,021,286	11,320,854	6,435,534	323,067	419,453	3,746	3,746	1,788,802	4,164,925	257,895	297,201
Rhode Island.....	326,278	833,963	504,628	28,197	39,784	(2)	(2)	120,321	271,634	14,993	17,387
South Carolina.....	629,877	1,890,143	1,027,330	27,269	34,074	(2)	(2)	313,595	728,465	75,559	99,965
South Dakota.....	231,397	724,209	379,783	29,778	41,150	(2)	(2)	104,970	285,369	13,467	17,606
Tennessee.....	1,090,583	3,177,711	1,813,022	72,570	93,240	(2)	(2)	527,282	1,154,369	91,553	115,403
Texas.....	3,020,013	8,986,284	4,980,263	224,769	283,763	5,694	6,438	1,475,470	3,418,353	219,513	297,466
Utah.....	306,711	967,206	502,272	19,570	25,500	(2)	(2)	153,031	427,622	9,062	11,347
Vermont.....	132,781	380,167	206,578	18,468	22,449	(2)	(2)	53,294	143,918	6,595	7,223
Virginia.....	1,320,568	3,726,020	2,103,607	87,046	107,240	2,428	2,528	609,978	1,347,517	120,813	165,131
Washington.....	1,018,194	2,924,875	1,652,157	96,916	121,775	2,111	2,111	464,461	1,110,309	31,716	38,521
West Virginia.....	524,214	1,581,071	868,756	39,115	53,363	(2)	(2)	257,967	612,688	34,925	45,410
Wisconsin.....	1,407,472	4,148,698	2,283,014	160,636	214,560	(2)	(2)	604,775	1,593,478	47,097	55,746
Wyoming.....	116,361	333,188	188,537	13,018	16,437	(2)	(2)	51,619	120,656	7,103	7,454
Other areas ²	200,280	598,906	321,574	10,156	13,044	(2)	(2)	99,535	244,420	15,174	19,281

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

¹Includes data for "Other areas" described in footnote 5.

²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

³Estimate is not shown separately because a large proportion of the high income returns for the Wilmington (Delaware) District Office were missing from the Statistics of Income sample. Delaware data are, however, included in the national totals.

⁴Includes data for the District of Columbia.

⁵Returns 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.

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Alabama								
Grand total.....	839,198	520,552	3,967,236	2,556,793	2,500,823	635,938	1,959,560	435,818
Taxable returns, total.....	633,353	412,527	3,641,263	1,853,192	1,824,653	633,353	1,956,813	435,818
Under \$1,000.....	21,959	-	18,420	21,959	21,959	21,959	3,203	640
\$1,000 under \$2,000.....	66,796	6,663	100,406	84,842	83,157	66,796	36,894	7,277
\$2,000 under \$3,000.....	78,353	32,299	197,491	161,332	158,389	78,353	72,498	14,372
\$3,000 under \$4,000.....	82,891	47,877	286,914	216,463	213,117	82,891	115,722	23,358
\$4,000 under \$5,000.....	74,765	52,892	335,349	246,346	241,326	74,765	135,056	27,103
\$5,000 under \$6,000.....	77,929	62,143	428,978	277,432	274,964	77,929	189,409	38,115
\$6,000 under \$7,000.....	58,045	50,203	377,099	212,305	209,563	58,045	186,800	37,750
\$7,000 under \$8,000.....	52,843	48,179	392,005	195,217	192,843	52,843	207,212	42,601
\$8,000 under \$9,000.....	32,154	29,971	272,255	123,416	121,945	32,154	154,410	31,303
\$9,000 under \$10,000.....	23,409	20,928	220,904	77,384	75,391	23,409	139,011	28,911
\$10,000 under \$11,000.....	17,472	16,193	183,140	63,699	62,735	17,472	115,190	24,032
\$11,000 under \$12,000.....	10,662	10,488	121,954	38,060	37,401	10,662	80,392	16,872
\$12,000 under \$13,000.....	8,071	7,697	100,870	28,158	27,865	8,071	67,904	14,490
\$13,000 under \$14,000.....	5,318	5,183	71,835	19,426	19,180	5,318	49,056	10,651
\$14,000 under \$15,000.....	4,668	4,597	67,363	18,145	17,810	4,668	46,346	10,150
\$15,000 under \$20,000.....	9,001	8,684	153,065	33,353	32,597	9,001	109,639	25,239
\$20,000 under \$25,000.....	3,298	3,106	72,690	12,721	12,391	3,298	55,321	13,731
\$25,000 under \$50,000.....	4,673	4,453	156,234	18,860	18,234	4,673	123,632	37,717
\$50,000 under \$100,000.....	883	822	57,169	3,467	3,261	883	46,833	19,611
\$100,000 under \$150,000.....	104	99	12,372	402	345	104	10,206	5,230
\$150,000 under \$200,000.....	32	26	5,599	109	94	32	4,740	2,555
\$200,000 under \$500,000.....	21	19	5,591	76	69	21	4,299	2,428
\$500,000 under \$1,000,000.....	6	5	3,560	20	17	6	3,040	1,682
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	205,845	108,025	325,973	703,601	676,170	2,585	2,747	-
No adjusted gross income.....	5,012	3,978	521,225	14,902	13,350	-	-	-
Under \$1,000.....	70,913	20,387	35,998	127,111	119,972	-	-	-
\$1,000 under \$2,000.....	55,631	28,510	77,890	172,827	162,044	-	-	-
\$2,000 under \$3,000.....	40,380	27,573	99,945	182,873	176,524	-	-	-
\$3,000 under \$4,000.....	22,730	17,364	76,506	124,517	123,693	2,160	912	-
\$4,000 under \$5,000.....	7,620	7,240	33,947	53,304	52,710	-	-	-
\$5,000 or more.....	3,559	2,973	22,912	28,067	27,877	425	1,835	-
Returns under \$5,000.....	527,050	244,783	3,241,641	1,406,476	1,366,241	326,924	364,285	72,750
Returns \$5,000 under \$10,000.....	247,803	214,265	1,711,683	913,388	902,150	244,760	878,144	178,680
Returns \$10,000 or more.....	64,345	61,504	1,013,912	236,929	232,432	64,254	717,131	184,388
Alaska								
Grand total.....	68,299	41,053	3,435,721	199,619	197,732	58,173	269,916	60,439
Taxable returns, total.....	57,871	36,001	424,294	165,700	165,229	57,871	269,731	60,439
Under \$1,000.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
\$1,000 under \$2,000.....	7,198	(4)	10,318	8,847	8,847	7,198	4,180	839
\$2,000 under \$3,000.....	4,514	1,751	10,676	8,950	8,550	4,514	3,903	780
\$3,000 under \$4,000.....	4,757	2,842	16,304	11,457	11,457	4,757	7,713	1,562
\$4,000 under \$5,000.....	5,244	3,137	23,267	16,988	16,988	5,244	10,156	2,072
\$5,000 under \$6,000.....	4,012	2,013	21,583	12,788	12,788	4,012	11,835	2,511
\$6,000 under \$7,000.....	4,073	3,121	26,435	11,824	11,824	4,073	14,976	3,085
\$7,000 under \$8,000.....	4,213	3,098	31,395	14,289	14,289	4,213	17,775	3,700
\$8,000 under \$9,000.....	3,672	3,215	31,194	12,901	12,901	(4)	(4)	3,944
\$9,000 under \$10,000.....	3,772	2,586	36,163	10,003	9,801	3,772	25,175	5,801
\$10,000 under \$11,000.....	3,082	2,710	32,372	11,269	11,202	3,082	21,352	4,547
\$11,000 under \$12,000.....	2,746	2,543	31,599	10,612	10,547	2,746	20,950	4,469
\$12,000 under \$13,000.....	1,791	1,423	22,428	6,016	5,984	1,791	15,830	3,565
\$13,000 under \$14,000.....	1,501	1,397	20,378	6,111	6,111	1,501	13,754	2,982
\$14,000 under \$15,000.....	1,718	1,620	24,353	6,894	6,860	1,718	17,810	4,015
\$15,000 under \$20,000.....	2,765	2,633	46,779	10,287	10,254	2,765	34,602	7,950
\$20,000 under \$25,000.....	853	850	18,312	3,263	3,225	853	14,806	3,695
\$25,000 under \$50,000.....	411	404	13,398	1,854	1,854	411	11,251	3,426
\$50,000 under \$100,000.....	58	58	3,340	248	248	58	3,048	1,223
\$100,000 under \$150,000.....	2	2	37	7	7	2	218	97
\$150,000 under \$200,000.....	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	1	1	59	4	4	1	249	119
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	10,428	5,052	311,227	33,919	32,503	(4)	(4)	-
No adjusted gross income.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
Under \$1,000.....	4,286	(4)	1,302	6,482	5,469	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	5,544	3,833	13,139	25,680	25,277	(4)	(4)	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 or more.....	-	-	-	-	-	-	-	-
Returns under \$5,000.....	33,629	13,379	373,196	81,249	79,833	23,503	26,421	5,310
Returns \$5,000 under \$10,000.....	19,742	14,033	146,770	61,805	61,603	19,742	89,625	19,041
Returns \$10,000 or more.....	14,928	13,641	215,355	56,565	56,296	14,928	153,870	36,088

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Arizona								
Grand total.....	444,777	285,215	² 2,471,449	1,348,555	1,305,371	355,476	1,309,347	298,620
Taxable returns, total.....	353,219	240,109	2,342,366	1,070,235	1,046,577	353,219	1,307,053	298,620
Under \$1,000.....	7,439	-	6,195	7,439	7,439	7,439	1,115	226
\$1,000 under \$2,000.....	32,123	5,049	47,637	41,326	40,238	32,123	17,082	3,414
\$2,000 under \$3,000.....	31,719	8,917	78,323	52,703	51,021	31,719	36,058	7,190
\$3,000 under \$4,000.....	35,097	14,997	120,456	77,072	74,688	35,097	54,299	10,809
\$4,000 under \$5,000.....	43,967	31,194	196,420	128,219	122,577	43,967	86,198	17,112
\$5,000 under \$6,000.....	44,381	36,740	245,044	157,592	154,030	44,381	105,168	21,016
\$6,000 under \$7,000.....	32,540	25,122	208,430	119,094	116,598	32,540	98,782	19,776
\$7,000 under \$8,000.....	34,896	31,497	261,267	134,596	132,419	34,896	133,352	26,880
\$8,000 under \$9,000.....	23,205	22,410	197,294	91,869	91,668	23,205	107,094	21,857
\$9,000 under \$10,000.....	16,649	15,954	156,702	67,677	67,476	16,649	87,860	17,987
\$10,000 under \$11,000.....	13,142	12,575	137,587	50,411	49,911	13,142	83,276	17,177
\$11,000 under \$12,000.....	9,297	8,831	106,584	34,489	33,923	9,297	68,108	14,312
\$12,000 under \$13,000.....	6,031	5,798	75,191	23,458	22,825	6,031	49,018	10,389
\$13,000 under \$14,000.....	4,365	4,232	58,851	16,795	16,528	4,365	40,150	8,695
\$14,000 under \$15,000.....	3,931	3,565	57,068	14,358	14,025	3,931	39,576	8,719
\$15,000 under \$20,000.....	7,360	6,727	125,899	25,542	25,043	7,360	92,473	21,585
\$20,000 under \$25,000.....	2,634	2,401	58,535	9,498	9,264	2,634	43,400	10,859
\$25,000 under \$50,000.....	3,416	3,168	115,184	13,929	13,088	3,416	90,330	27,327
\$50,000 under \$100,000.....	844	766	57,197	3,494	3,218	844	46,892	19,624
\$100,000 under \$150,000.....	120	108	14,143	435	385	120	11,401	5,534
\$150,000 under \$200,000.....	30	28	5,180	109	91	30	4,260	2,155
\$200,000 under \$500,000.....	24	22	6,818	97	90	24	5,740	3,093
\$500,000 under \$1,000,000.....	9	8	6,361	33	32	9	5,421	2,884
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	91,558	45,106	³ 129,083	278,320	258,794	2,257	2,294	-
No adjusted gross income.....	4,148	3,227	³ 13,584	12,545	12,144	-	-	-
Under \$1,000.....	42,638	8,066	19,013	63,180	60,007	-	-	-
\$1,000 under \$2,000.....	17,984	10,464	26,682	55,904	47,784	-	-	-
\$2,000 under \$3,000.....	12,085	8,782	30,002	52,471	46,167	(⁴)	(⁴)	-
\$3,000 under \$4,000.....	6,497	6,397	22,209	34,391	33,001	-	-	-
\$4,000 under \$5,000.....	(⁴)	(⁴)	(⁴)	(⁴)	(⁴)	-	-	-
\$5,000 or more.....	4,714	4,678	28,899	37,667	37,629	273	696	-
Returns under \$5,000.....	237,189	100,585	³ 549,215	547,412	517,128	152,329	196,350	38,751
Returns \$5,000 under \$10,000.....	156,234	136,286	1,094,510	607,904	599,267	151,871	532,326	107,516
Returns \$10,000 or more.....	51,354	48,344	827,724	193,239	188,976	51,276	580,671	152,353
Arkansas								
Grand total.....	484,080	313,572	³ 1,989,575	1,431,567	1,389,222	338,904	964,900	214,906
Taxable returns, total.....	235,443	221,599	1,785,058	939,388	922,745	335,443	961,428	214,906
Under \$1,000.....	14,713	-	12,313	14,713	14,713	14,713	2,231	446
\$1,000 under \$2,000.....	36,609	4,726	54,564	47,069	46,375	36,609	19,574	3,880
\$2,000 under \$3,000.....	48,557	21,674	124,830	96,805	94,420	48,557	50,895	10,123
\$3,000 under \$4,000.....	50,193	30,823	176,431	136,223	133,291	50,193	68,399	13,583
\$4,000 under \$5,000.....	52,562	42,296	234,313	174,401	170,729	52,562	93,318	18,634
\$5,000 under \$6,000.....	34,872	30,139	190,701	120,348	119,251	34,872	90,045	17,981
\$6,000 under \$7,000.....	28,291	26,222	182,941	97,248	96,352	28,291	95,429	19,090
\$7,000 under \$8,000.....	20,272	18,985	151,068	73,450	72,062	20,272	83,869	16,681
\$8,000 under \$9,000.....	15,133	14,931	127,451	55,483	55,079	15,133	75,676	15,359
\$9,000 under \$10,000.....	8,406	7,712	79,378	29,295	29,194	8,406	49,882	10,223
\$10,000 under \$11,000.....	5,805	5,409	60,997	20,415	19,986	5,805	39,458	8,031
\$11,000 under \$12,000.....	3,963	3,599	45,502	13,679	13,481	3,963	30,802	6,318
\$12,000 under \$13,000.....	2,741	2,543	34,254	9,509	9,211	2,741	22,985	4,869
\$13,000 under \$14,000.....	2,146	2,046	28,966	8,453	8,090	2,146	19,674	4,212
\$14,000 under \$15,000.....	1,920	1,722	27,926	7,150	6,951	1,920	20,034	4,422
\$15,000 under \$20,000.....	4,399	4,169	74,894	16,205	15,544	4,399	55,568	12,381
\$20,000 under \$25,000.....	1,719	1,653	38,292	6,941	6,710	1,719	29,925	7,372
\$25,000 under \$50,000.....	2,522	2,369	86,086	9,728	9,214	2,522	69,283	21,361
\$50,000 under \$100,000.....	526	496	34,411	1,967	1,813	526	27,642	11,491
\$100,000 under \$150,000.....	63	60	7,519	212	190	63	6,307	3,107
\$150,000 under \$200,000.....	10	8	1,694	29	27	10	1,443	756
\$200,000 under \$500,000.....	17	13	5,208	54	51	17	3,985	2,053
\$500,000 under \$1,000,000.....	1	1	531	4	4	1	495	245
\$1,000,000 or more.....	3	3	4,788	7	7	3	4,509	2,288
Nontaxable returns, total.....	148,637	91,973	³ 204,517	492,179	466,477	3,461	3,472	-
No adjusted gross income.....	4,947	3,314	³ 15,243	12,652	11,441	-	-	-
Under \$1,000.....	62,483	22,632	31,151	128,703	121,051	-	-	-
\$1,000 under \$2,000.....	37,851	28,217	56,503	134,753	125,712	-	-	-
\$2,000 under \$3,000.....	28,615	24,168	71,430	137,207	133,446	-	-	-
\$3,000 under \$4,000.....	11,022	9,923	38,422	58,079	55,126	3,461	3,472	-
\$4,000 under \$5,000.....	1,895	1,895	8,006	12,052	12,052	-	-	-
\$5,000 or more.....	1,824	1,824	14,248	8,733	7,649	-	-	-
Returns under \$5,000.....	349,447	189,668	³ 792,720	952,657	918,356	205,726	236,515	46,666
Returns \$5,000 under \$10,000.....	108,665	99,680	742,691	384,089	379,219	107,277	395,682	79,334
Returns \$10,000 or more.....	25,968	24,224	454,164	94,821	91,647	25,901	332,703	88,906

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
California								
Grand total.....	6,186,519	3,667,798	39,611,531	17,514,892	16,845,794	5,167,025	22,843,830	5,281,491
Taxable returns, total.....	5,109,057	3,169,546	37,951,862	14,389,601	14,040,717	5,109,057	22,791,816	5,281,491
Under \$1,000.....	137,084	-	111,864	137,084	137,084	137,084	20,695	4,120
\$1,000 under \$2,000.....	394,943	18,238	581,605	445,954	431,753	394,943	240,726	47,660
\$2,000 under \$3,000.....	371,105	89,205	931,727	617,164	590,699	371,105	425,006	83,294
\$3,000 under \$4,000.....	459,240	159,148	1,611,294	927,783	884,716	459,240	791,188	156,330
\$4,000 under \$5,000.....	490,482	230,817	2,211,505	1,209,308	1,164,977	490,482	1,104,019	220,932
\$5,000 under \$6,000.....	555,555	335,509	3,043,245	1,566,711	1,522,212	555,555	1,550,064	312,818
\$6,000 under \$7,000.....	493,589	368,106	3,211,463	1,590,854	1,562,156	493,589	1,671,608	340,094
\$7,000 under \$8,000.....	468,335	387,761	3,511,790	1,627,422	1,604,927	468,335	1,871,615	382,984
\$8,000 under \$9,000.....	388,660	338,951	3,291,913	1,391,345	1,371,417	388,660	1,878,334	388,592
\$9,000 under \$10,000.....	322,061	291,518	3,051,518	1,184,843	1,166,203	322,061	1,800,268	373,119
\$10,000 under \$11,000.....	243,810	226,431	2,551,286	876,390	864,914	243,810	1,576,066	329,053
\$11,000 under \$12,000.....	182,088	171,001	2,081,461	648,531	639,560	182,088	1,345,341	284,414
\$12,000 under \$13,000.....	136,744	127,581	1,705,672	484,075	476,483	136,744	1,135,143	243,900
\$13,000 under \$14,000.....	94,212	88,770	1,261,915	329,407	321,919	94,212	865,611	188,228
\$14,000 under \$15,000.....	69,822	65,320	1,011,099	249,736	244,219	69,822	699,410	154,582
\$15,000 under \$20,000.....	161,114	147,200	2,721,752	579,609	562,560	161,114	1,941,931	450,004
\$20,000 under \$25,000.....	54,487	48,378	1,211,235	200,426	191,920	54,487	903,869	229,694
\$25,000 under \$50,000.....	68,076	60,199	2,241,980	257,596	243,365	68,076	1,740,406	533,441
\$50,000 under \$100,000.....	14,550	12,801	941,162	54,232	49,946	14,550	751,059	310,146
\$100,000 under \$150,000.....	1,781	1,525	211,153	6,515	5,732	1,781	165,811	81,475
\$150,000 under \$200,000.....	572	474	93,342	2,069	1,776	572	75,875	39,857
\$200,000 under \$500,000.....	629	518	171,068	2,166	1,851	629	137,430	74,487
\$500,000 under \$1,000,000.....	90	74	51,559	293	256	90	49,354	26,721
\$1,000,000 or more.....	28	21	53,254	88	72	28	50,967	25,546
Nontaxable returns, total.....	1,077,462	498,252	1,664,669	3,125,291	2,805,077	57,968	52,014	-
No adjusted gross income.....	47,366	31,067	111,987	121,940	114,745	-	-	-
Under \$1,000.....	439,318	52,973	113,378	630,077	582,383	-	-	-
\$1,000 under \$2,000.....	226,483	117,429	333,282	662,894	550,578	11,018	4,015	-
\$2,000 under \$3,000.....	159,146	114,184	394,487	625,247	543,178	16,788	9,627	-
\$3,000 under \$4,000.....	101,535	84,701	348,354	490,194	455,267	13,148	11,432	-
\$4,000 under \$5,000.....	55,039	51,750	245,754	289,815	269,105	9,291	10,644	-
\$5,000 or more.....	48,575	46,148	321,401	305,124	289,821	7,723	16,296	-
Returns under \$5,000.....	2,881,741	949,512	16,785,263	6,157,460	5,724,485	1,903,099	2,617,352	512,336
Returns \$5,000 under \$10,000.....	2,274,291	1,766,244	16,377,997	7,657,688	7,509,221	2,235,383	8,783,882	1,797,607
Returns \$10,000 or more.....	1,030,487	952,042	16,422,271	3,699,744	3,612,088	1,028,543	11,442,596	2,971,548
Colorado								
Grand total.....	651,871	400,136	3,670,279	1,885,184	1,813,925	532,615	2,024,339	456,384
Taxable returns, total.....	527,879	339,157	3,411,329	1,505,563	1,467,793	527,879	2,320,348	456,384
Under \$1,000.....	19,283	-	16,110	19,283	19,283	19,283	2,950	592
\$1,000 under \$2,000.....	40,234	2,196	19,562	43,521	45,196	40,234	24,962	4,872
\$2,000 under \$3,000.....	42,337	13,212	115,966	71,209	67,656	42,337	48,622	9,416
\$3,000 under \$4,000.....	61,310	24,601	214,186	127,390	121,525	61,310	105,907	21,073
\$4,000 under \$5,000.....	61,517	36,444	216,355	168,890	163,053	61,517	132,170	26,619
\$5,000 under \$6,000.....	67,514	47,548	312,286	210,345	207,475	67,514	186,067	37,870
\$6,000 under \$7,000.....	54,831	46,563	315,436	198,779	196,601	54,831	174,231	34,699
\$7,000 under \$8,000.....	42,915	38,971	311,743	158,796	156,216	42,915	167,951	33,771
\$8,000 under \$9,000.....	36,354	33,684	317,671	137,208	133,164	36,354	171,393	34,538
\$9,000 under \$10,000.....	26,114	23,946	217,722	87,803	86,909	26,114	156,473	32,254
\$10,000 under \$11,000.....	20,008	19,279	210,141	74,946	73,323	20,008	130,386	26,949
\$11,000 under \$12,000.....	14,042	13,544	110,782	50,389	49,594	14,042	105,286	22,085
\$12,000 under \$13,000.....	7,981	7,518	59,289	29,304	28,509	7,981	66,084	14,043
\$13,000 under \$14,000.....	7,265	7,099	57,848	25,898	25,264	7,265	66,649	14,308
\$14,000 under \$15,000.....	4,090	3,857	49,228	14,512	13,878	4,090	41,176	9,023
\$15,000 under \$20,000.....	11,068	10,537	117,004	42,414	40,919	11,068	133,035	30,155
\$20,000 under \$25,000.....	4,070	3,805	40,566	16,817	16,180	4,070	66,321	16,455
\$25,000 under \$50,000.....	5,671	5,184	119,613	21,641	20,398	5,671	151,016	46,507
\$50,000 under \$100,000.....	1,059	980	9,886	3,930	3,606	1,059	56,776	23,655
\$100,000 under \$150,000.....	131	118	5,519	498	441	131	12,952	6,539
\$150,000 under \$200,000.....	32	29	5,492	122	112	32	4,378	2,272
\$200,000 under \$500,000.....	43	33	1,653	152	130	43	9,340	5,363
\$500,000 under \$1,000,000.....	8	8	4,716	38	33	8	3,775	2,103
\$1,000,000 or more.....	2	1	2,555	3	3	2	2,448	1,223
Nontaxable returns, total.....	123,992	60,979	1,258,950	379,621	346,132	4,736	3,991	-
No adjusted gross income.....	5,049	3,850	13,888	15,127	14,424	-	-	-
Under \$1,000.....	53,873	5,881	11,198	76,969	71,001	-	-	-
\$1,000 under \$2,000.....	24,595	15,653	15,719	81,931	68,217	(4)	(4)	-
\$2,000 under \$3,000.....	16,323	14,149	19,710	68,101	60,140	(4)	(4)	-
\$3,000 under \$4,000.....	13,119	10,942	16,092	67,120	62,969	(4)	(4)	-
\$4,000 under \$5,000.....	6,153	6,153	17,733	39,775	39,374	(4)	(4)	-
\$5,000 or more.....	4,880	4,351	12,386	30,598	30,007	470	1,023	-
Returns under \$5,000.....	343,793	133,081	1,818,743	780,991	731,163	228,947	317,579	62,572
Returns \$5,000 under \$10,000.....	232,404	194,896	1,644,127	822,792	809,735	228,130	856,866	173,132
Returns \$10,000 or more.....	75,674	72,159	1,217,409	281,401	273,027	75,538	849,894	220,680

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Connecticut								
Grand total.....	1,007,534	582,820	³ 6,536,792	2,768,094	2,637,173	879,199	3,997,714	947,092
Taxable returns, total.....	874,081	534,194	6,347,894	2,416,781	2,333,170	874,081	3,992,458	947,092
Under \$1,000.....	26,491	-	21,692	26,491	26,491	26,491	3,599	746
\$1,000 under \$2,000.....	61,935	1,492	91,122	68,766	64,528	61,935	39,861	7,877
\$2,000 under \$3,000.....	70,309	11,201	177,879	105,713	96,870	70,309	90,397	17,749
\$3,000 under \$4,000.....	84,857	23,289	294,883	156,493	141,818	84,857	161,401	31,826
\$4,000 under \$5,000.....	91,167	41,789	412,584	211,448	197,844	91,167	228,295	45,845
\$5,000 under \$6,000.....	103,197	68,223	567,024	318,755	306,871	103,197	291,579	58,715
\$6,000 under \$7,000.....	85,485	68,134	554,253	282,300	278,973	85,485	306,723	62,655
\$7,000 under \$8,000.....	85,832	76,092	641,408	301,699	297,142	85,832	365,494	74,710
\$8,000 under \$9,000.....	67,104	59,440	568,525	232,628	228,206	67,104	338,799	69,820
\$9,000 under \$10,000.....	47,042	44,113	446,743	166,675	163,354	47,042	285,498	59,071
\$10,000 under \$11,000.....	39,169	36,494	409,700	139,393	137,697	39,169	265,736	55,605
\$11,000 under \$12,000.....	25,947	24,389	297,131	88,088	86,257	25,947	204,363	43,404
\$12,000 under \$13,000.....	17,605	16,451	219,557	61,293	60,309	17,605	152,953	33,112
\$13,000 under \$14,000.....	10,754	10,177	144,900	37,789	37,213	10,754	101,094	21,990
\$14,000 under \$15,000.....	8,814	8,407	127,346	32,367	31,214	8,814	90,920	19,894
\$15,000 under \$20,000.....	22,207	20,376	377,259	85,564	82,376	22,207	272,798	63,222
\$20,000 under \$25,000.....	9,458	8,915	211,384	35,575	34,117	9,458	160,583	40,279
\$25,000 under \$50,000.....	12,979	11,914	437,281	51,212	48,731	12,979	348,790	106,771
\$50,000 under \$100,000.....	2,944	2,644	193,849	11,642	10,632	2,944	159,033	66,088
\$100,000 under \$150,000.....	458	387	55,127	1,699	1,504	458	45,537	23,001
\$150,000 under \$200,000.....	141	115	24,020	505	438	141	19,486	10,534
\$200,000 under \$500,000.....	155	127	44,211	552	462	155	35,087	20,499
\$500,000 under \$1,000,000.....	21	8	13,182	90	79	21	9,191	5,698
\$1,000,000 or more.....	10	17	16,834	44	44	10	15,241	8,021
Nontaxable returns, total.....	133,453	48,626	³ 188,898	351,313	304,003	5,118	5,256	-
No adjusted gross income.....	2,308	1,497	⁴ 4,741	5,983	5,677	-	-	-
Under \$1,000.....	70,814	6,244	32,315	98,065	89,492	-	-	-
\$1,000 under \$2,000.....	23,969	13,007	33,691	73,187	56,578	-	-	-
\$2,000 under \$3,000.....	17,839	13,008	43,744	65,066	49,853	-	-	-
\$3,000 under \$4,000.....	9,482	6,971	32,531	45,552	40,102	5,118	5,256	-
\$4,000 under \$5,000.....	6,339	5,238	28,484	43,149	42,141	-	-	-
\$5,000 or more.....	2,702	2,661	22,874	20,311	20,160	-	-	-
Returns under \$5,000.....	465,510	123,736	³ 1,164,184	899,913	811,394	339,704	527,633	104,043
Returns \$5,000 under \$10,000.....	391,177	318,519	2,792,514	1,321,571	1,294,060	388,762	1,585,376	324,971
Returns \$10,000 or more.....	150,847	140,565	2,580,094	546,610	531,719	150,733	1,881,705	518,078
Florida								
Grand total.....	1,685,127	1,020,370	³ 8,480,446	4,897,051	4,635,882	1,247,330	4,318,026	1,001,696
Taxable returns, total.....	1,228,342	785,749	7,762,829	3,511,731	3,400,956	1,228,342	4,303,472	1,001,696
Under \$1,000.....	39,865	-	32,891	39,865	39,865	39,865	5,620	1,120
\$1,000 under \$2,000.....	106,588	11,275	162,290	131,078	127,064	106,588	59,948	11,784
\$2,000 under \$3,000.....	141,085	48,193	361,288	275,317	264,619	141,085	138,281	27,133
\$3,000 under \$4,000.....	160,680	84,888	567,123	388,193	368,700	160,680	231,909	44,764
\$4,000 under \$5,000.....	163,832	106,563	734,558	474,612	457,987	163,832	308,137	60,812
\$5,000 under \$6,000.....	151,877	117,910	832,329	508,111	499,392	151,877	367,685	73,347
\$6,000 under \$7,000.....	109,477	89,764	708,418	390,171	379,425	109,477	339,312	68,035
\$7,000 under \$8,000.....	83,854	76,693	627,691	307,861	302,521	83,854	320,778	64,488
\$8,000 under \$9,000.....	71,884	65,871	609,771	267,949	260,103	71,884	342,606	68,820
\$9,000 under \$10,000.....	42,202	39,425	400,552	153,261	151,117	42,202	241,913	49,683
\$10,000 under \$11,000.....	37,184	35,275	389,003	134,799	131,757	37,184	242,669	50,173
\$11,000 under \$12,000.....	25,333	23,460	290,812	87,327	84,106	25,333	191,221	40,255
\$12,000 under \$13,000.....	17,420	16,252	217,428	64,687	62,445	17,420	143,242	30,453
\$13,000 under \$14,000.....	12,015	11,092	161,878	42,443	41,555	12,015	112,209	24,546
\$14,000 under \$15,000.....	9,484	8,362	137,181	33,520	32,127	9,484	96,403	21,312
\$15,000 under \$20,000.....	25,693	23,670	438,226	97,686	91,690	25,693	309,245	70,994
\$20,000 under \$25,000.....	10,845	9,753	240,728	42,549	40,150	10,845	176,629	44,265
\$25,000 under \$50,000.....	15,150	13,852	500,336	57,414	52,946	15,150	391,924	118,223
\$50,000 under \$100,000.....	3,217	2,883	208,967	12,465	11,320	3,217	169,352	70,498
\$100,000 under \$150,000.....	367	317	43,675	1,371	1,191	367	35,170	17,275
\$150,000 under \$200,000.....	125	109	21,407	470	400	125	17,019	8,924
\$200,000 under \$500,000.....	127	106	36,679	433	351	127	29,194	15,767
\$500,000 under \$1,000,000.....	28	27	18,815	115	102	28	15,346	8,338
\$1,000,000 or more.....	10	9	20,783	34	23	10	17,660	10,687
Nontaxable returns, total.....	456,785	234,621	³ 717,617	1,385,320	1,234,926	18,988	14,554	-
No adjusted gross income.....	16,849	9,811	⁵ 62,455	41,296	37,339	-	-	-
Under \$1,000.....	163,614	32,723	70,676	260,915	234,057	-	-	-
\$1,000 under \$2,000.....	114,276	63,658	168,555	327,040	268,273	2,458	507	-
\$2,000 under \$3,000.....	74,070	57,356	183,034	300,720	265,015	4,844	2,228	-
\$3,000 under \$4,000.....	55,026	44,290	189,329	260,584	246,162	7,260	5,682	-
\$4,000 under \$5,000.....	23,717	18,947	103,198	140,669	134,473	(⁴)	(⁴)	-
\$5,000 or more.....	9,233	7,836	65,280	54,096	49,607	1,234	3,134	-
Returns under \$5,000.....	1,059,602	477,704	³ 2,510,487	2,640,289	2,443,554	629,804	755,315	145,613
Returns \$5,000 under \$10,000.....	467,801	396,812	3,231,292	1,678,151	1,639,381	460,365	1,614,391	324,373
Returns \$10,000 or more.....	157,724	145,854	2,738,667	578,611	552,947	157,161	1,948,320	531,710

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Georgia								
Grand total.....	1,096,984	655,097	35,315,601	3,242,957	3,156,130	822,501	2,730,241	616,357
Taxable returns, total.....	818,252	522,192	4,911,738	2,354,155	2,311,648	818,252	2,727,217	616,357
Under \$1,000.....	20,905	-	7,189	20,905	20,905	20,905	2,872	575
\$1,000 under \$2,000.....	74,667	9,434	13,578	94,653	93,869	74,667	41,112	8,211
\$2,000 under \$3,000.....	112,135	44,507	216,281	214,647	208,869	112,135	118,812	23,603
\$3,000 under \$4,000.....	107,850	54,283	359,949	274,310	269,234	107,850	156,820	31,260
\$4,000 under \$5,000.....	106,089	68,275	450,551	338,584	333,671	106,089	194,829	39,169
\$5,000 under \$6,000.....	90,362	72,135	453,319	315,525	311,113	90,362	223,950	45,106
\$6,000 under \$7,000.....	83,624	67,078	500,056	290,772	285,563	83,624	280,789	56,916
\$7,000 under \$8,000.....	58,582	51,769	459,926	210,111	207,169	58,582	241,930	49,001
\$8,000 under \$9,000.....	38,244	35,763	377,048	137,262	135,589	38,244	190,486	39,125
\$9,000 under \$10,000.....	31,857	30,289	310,593	109,780	106,240	31,857	181,642	37,271
\$10,000 under \$11,000.....	23,722	22,867	218,126	85,508	84,794	23,722	157,018	32,713
\$11,000 under \$12,000.....	14,888	13,927	170,564	53,668	52,848	14,888	112,678	23,760
\$12,000 under \$13,000.....	10,330	9,734	118,707	38,614	37,684	10,330	85,449	18,238
\$13,000 under \$14,000.....	8,629	8,308	116,051	30,781	30,280	8,629	79,428	17,258
\$14,000 under \$15,000.....	5,460	5,210	78,795	20,127	19,556	5,460	53,886	11,867
\$15,000 under \$20,000.....	15,111	14,148	255,798	57,174	55,424	15,111	183,789	42,407
\$20,000 under \$25,000.....	6,443	5,980	133,309	24,841	23,775	6,443	105,348	26,320
\$25,000 under \$50,000.....	7,512	6,814	216,754	29,675	28,343	7,512	199,286	61,156
\$50,000 under \$100,000.....	1,572	1,440	110,174	6,227	5,846	1,572	81,741	33,569
\$100,000 under \$150,000.....	177	158	1,324	676	612	177	16,417	8,168
\$150,000 under \$200,000.....	54	41	9,257	179	150	54	7,464	4,117
\$200,000 under \$500,000.....	35	29	8,818	120	100	35	7,380	4,174
\$500,000 under \$1,000,000.....	2	2	1,312	9	7	2	1,164	812
\$1,000,000 or more.....	2	1	3,759	7	7	2	2,927	1,561
Nontaxable returns, total.....	278,732	132,905	343,863	888,802	844,482	4,249	3,024	-
No adjusted gross income.....	9,547	6,338	52,282	24,629	23,065	-	-	-
Under \$1,000.....	110,866	22,258	10,296	187,398	174,638	-	-	-
\$1,000 under \$2,000.....	39,694	10,843	110,843	217,987	201,339	-	-	-
\$2,000 under \$3,000.....	45,159	31,146	111,157	205,130	197,979	-	-	-
\$3,000 under \$4,000.....	28,542	21,596	118,623	164,489	160,368	4,249	3,024	-
\$4,000 under \$5,000.....	10,129	7,897	50,069	59,350	57,871	-	-	-
\$5,000 or more.....	4,469	3,976	7,157	29,819	29,222	-	-	-
Returns under \$5,000.....	695,909	305,428	3,164,754	1,802,082	1,741,808	425,194	516,220	102,818
Returns \$5,000 under \$10,000.....	306,880	260,752	2,122,535	1,092,313	1,073,947	303,259	1,119,395	227,419
Returns \$10,000 or more.....	94,195	88,917	1,548,312	348,562	340,375	94,048	1,094,626	286,120
Hawaii								
Grand total.....	243,805	129,917	31,318,945	692,727	679,227	203,732	738,970	166,540
Taxable returns, total.....	202,123	114,640	1,273,329	582,097	577,952	202,123	738,214	166,540
Under \$1,000.....	8,657	-	7,238	8,657	8,657	8,657	1,312	270
\$1,000 under \$2,000.....	24,660	1,085	15,130	26,728	26,728	24,660	15,239	3,051
\$2,000 under \$3,000.....	18,182	3,932	15,188	26,435	25,843	18,182	24,338	4,931
\$3,000 under \$4,000.....	26,723	8,962	15,296	54,292	53,600	26,723	50,823	10,091
\$4,000 under \$5,000.....	18,913	8,490	14,496	50,380	49,687	18,913	43,371	8,717
\$5,000 under \$6,000.....	20,208	14,597	119,754	70,195	69,693	20,208	50,489	10,334
\$6,000 under \$7,000.....	16,556	13,907	118,148	67,946	67,846	16,556	52,233	10,619
\$7,000 under \$8,000.....	14,101	12,840	115,968	59,816	59,428	14,101	55,428	11,320
\$8,000 under \$9,000.....	14,981	13,014	116,022	59,923	59,923	14,981	70,387	14,595
\$9,000 under \$10,000.....	9,571	9,571	11,253	39,478	39,378	9,571	54,398	11,212
\$10,000 under \$11,000.....	7,810	7,612	11,884	32,497	32,364	7,810	49,350	10,271
\$11,000 under \$12,000.....	5,169	5,004	19,386	20,483	20,251	5,169	38,485	8,094
\$12,000 under \$13,000.....	3,713	3,581	16,447	15,689	15,524	3,713	30,343	6,409
\$13,000 under \$14,000.....	2,509	2,409	13,863	10,256	9,991	2,509	22,481	4,853
\$14,000 under \$15,000.....	1,856	1,690	16,877	6,862	6,829	1,856	18,317	4,141
\$15,000 under \$20,000.....	4,666	4,400	10,019	17,613	17,381	4,666	57,600	13,379
\$20,000 under \$25,000.....	1,426	1,327	11,534	5,407	5,341	1,426	22,449	5,538
\$25,000 under \$50,000.....	2,033	1,874	18,603	7,860	7,621	2,033	52,618	15,930
\$50,000 under \$100,000.....	316	286	10,129	1,321	1,256	316	15,710	6,277
\$100,000 under \$150,000.....	39	33	4,473	133	117	39	3,439	1,599
\$150,000 under \$200,000.....	14	10	2,411	51	43	14	1,856	951
\$200,000 under \$500,000.....	16	12	4,725	57	45	16	3,354	1,856
\$500,000 under \$1,000,000.....	3	3	2,447	10	10	3	2,329	1,157
\$1,000,000 or more.....	1	1	2,038	8	8	1	1,865	945
Nontaxable returns, total.....	41,682	15,277	35,616	110,630	101,275	(4)	(4)	-
No adjusted gross income.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
Under \$1,000.....	23,111	(4)	9,900	29,149	27,273	-	-	-
\$1,000 under \$2,000.....	7,272	4,526	10,636	19,871	19,871	-	-	-
\$2,000 under \$3,000.....	4,345	3,261	10,603	19,263	17,385	-	-	-
\$3,000 under \$4,000.....	6,263	5,280	25,194	36,361	34,885	(4)	(4)	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 or more.....	-	-	-	-	-	-	-	-
Returns under \$5,000.....	137,767	37,188	1,111,111	271,636	260,796	98,711	135,701	27,060
Returns \$5,000 under \$10,000.....	76,401	64,421	517,327	302,279	301,085	75,417	282,935	58,080
Returns \$10,000 or more.....	29,637	28,308	455,599	118,812	117,346	29,604	320,334	81,400

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Idaho								
Grand total.....	217,343	138,948	¹ 1,006,994	662,707	636,878	166,552	510,774	107,971
Taxable returns, total.....	163,111	107,602	927,917	486,369	473,956	163,111	506,776	107,971
Under \$1,000.....	4,958	-	4,278	4,958	4,958	4,958	858	172
\$1,000 under \$2,000.....	23,767	2,187	34,814	27,735	26,549	23,767	14,334	2,865
\$2,000 under \$3,000.....	17,044	6,454	42,920	28,851	27,463	17,044	20,274	4,028
\$3,000 under \$4,000.....	19,426	11,015	67,816	47,909	45,143	19,426	29,887	5,785
\$4,000 under \$5,000.....	17,580	13,687	79,965	58,544	56,665	17,580	35,099	6,827
\$5,000 under \$6,000.....	18,686	15,820	103,697	70,345	69,452	18,686	45,899	8,784
\$6,000 under \$7,000.....	14,271	13,479	92,516	54,121	54,121	14,271	46,396	9,236
\$7,000 under \$8,000.....	10,304	9,511	77,290	41,314	39,335	10,304	40,655	7,915
\$8,000 under \$9,000.....	13,787	13,194	118,232	58,382	58,050	13,787	65,256	13,273
\$9,000 under \$10,000.....	7,731	7,631	72,812	33,001	32,802	7,731	42,358	8,552
\$10,000 under \$11,000.....	4,350	4,120	45,506	16,773	16,213	4,350	28,466	5,830
\$11,000 under \$12,000.....	3,324	3,160	38,069	13,399	13,194	3,324	25,102	5,297
\$12,000 under \$13,000.....	1,840	1,675	23,070	7,164	7,033	1,840	15,465	3,253
\$13,000 under \$14,000.....	1,153	1,121	15,510	4,576	4,446	1,153	10,646	2,213
\$14,000 under \$15,000.....	820	722	11,841	3,046	2,981	820	8,741	1,948
\$15,000 under \$20,000.....	2,062	1,964	34,797	8,249	7,953	2,062	25,208	5,585
\$20,000 under \$25,000.....	848	782	18,800	2,998	2,770	848	14,535	3,571
\$25,000 under \$50,000.....	1,023	957	35,201	4,523	4,335	1,023	28,746	8,987
\$50,000 under \$100,000.....	114	103	6,887	426	402	114	5,761	2,195
\$100,000 under \$150,000.....	18	16	2,119	70	69	18	1,836	890
\$150,000 under \$200,000.....	2	1	328	8	6	2	214	125
\$200,000 under \$500,000.....	2	2	863	12	12	2	706	407
\$500,000 under \$1,000,000.....	1	1	586	5	4	1	374	273
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	54,232	31,346	³ 79,077	176,338	162,922	3,441	3,998	-
No adjusted gross income.....	3,788	(⁴)	⁵ 10,299	13,861	12,863	-	-	-
Under \$1,000.....	22,500	3,680	9,725	31,753	27,878	-	-	-
\$1,000 under \$2,000.....	8,844	5,773	13,536	26,841	21,479	-	-	-
\$2,000 under \$3,000.....	7,651	7,451	18,630	37,051	35,659	-	-	-
\$3,000 under \$4,000.....	7,053	7,053	23,697	38,548	37,157	3,441	3,998	-
\$4,000 under \$5,000.....	(⁴)	(⁴)	(⁴)	(⁴)	(⁴)	-	-	-
\$5,000 or more.....	1,820	1,820	12,375	12,044	12,044	-	-	-
Returns under \$5,000.....	135,187	62,869	³ 296,495	332,291	311,656	85,354	101,758	19,677
Returns \$5,000 under \$10,000.....	66,371	61,227	474,262	267,806	264,403	65,478	242,056	47,760
Returns \$10,000 or more.....	15,785	14,852	236,237	62,610	60,819	15,720	166,960	40,534
Illinois								
Grand total.....	3,806,569	2,173,893	³ 23,435,240	10,643,785	10,154,066	3,207,819	14,109,680	3,305,863
Taxable returns, total.....	3,180,111	1,919,611	22,594,393	8,863,530	8,595,287	3,180,111	14,088,033	3,305,863
Under \$1,000.....	87,154	-	72,847	87,154	87,154	87,154	13,091	2,615
\$1,000 under \$2,000.....	225,551	9,947	336,183	260,678	248,080	225,551	140,236	27,857
\$2,000 under \$3,000.....	258,735	50,067	652,730	403,269	374,530	258,735	324,905	64,172
\$3,000 under \$4,000.....	283,041	90,590	995,646	559,445	524,173	283,041	527,546	103,962
\$4,000 under \$5,000.....	359,187	160,783	1,616,642	862,847	814,531	359,187	876,871	176,820
\$5,000 under \$6,000.....	389,027	220,408	2,137,168	1,079,514	1,045,196	389,027	1,187,140	242,661
\$6,000 under \$7,000.....	344,525	269,560	2,239,318	1,152,068	1,128,908	344,525	1,200,392	244,064
\$7,000 under \$8,000.....	280,996	235,284	2,106,260	1,004,276	989,513	280,996	1,188,860	244,386
\$8,000 under \$9,000.....	229,093	208,668	1,943,974	828,029	816,318	229,093	1,158,093	238,174
\$9,000 under \$10,000.....	187,358	172,109	1,775,113	683,907	676,788	187,358	1,105,217	230,160
\$10,000 under \$11,000.....	145,850	137,399	1,527,644	523,699	516,938	145,850	989,582	207,090
\$11,000 under \$12,000.....	99,089	93,199	1,135,150	354,472	348,074	99,089	762,762	161,807
\$12,000 under \$13,000.....	66,742	63,002	832,189	232,700	227,777	66,742	577,039	124,315
\$13,000 under \$14,000.....	45,922	42,944	618,347	159,673	155,872	45,922	436,412	95,489
\$14,000 under \$15,000.....	30,863	29,347	446,386	111,305	107,756	30,863	318,232	70,541
\$15,000 under \$20,000.....	62,436	64,250	1,167,903	257,721	250,036	62,436	855,119	198,543
\$20,000 under \$25,000.....	28,002	25,621	620,507	106,154	100,140	28,002	477,602	121,611
\$25,000 under \$50,000.....	38,395	35,376	1,281,850	150,570	141,591	38,395	1,036,059	321,485
\$50,000 under \$100,000.....	10,000	9,200	660,154	38,380	35,312	10,000	556,627	236,725
\$100,000 under \$150,000.....	1,247	1,084	148,357	4,499	3,916	1,247	122,903	62,681
\$150,000 under \$200,000.....	404	353	68,978	1,424	1,208	404	57,115	31,521
\$200,000 under \$500,000.....	412	352	116,195	1,432	1,216	412	94,172	53,828
\$500,000 under \$1,000,000.....	54	48	35,897	221	185	54	29,046	17,036
\$1,000,000 or more.....	28	20	58,955	93	75	28	53,012	28,320
Nontaxable returns, total.....	626,458	254,282	³ 840,847	1,780,255	1,558,779	27,708	21,647	-
No adjusted gross income.....	19,855	10,756	⁵ 60,123	49,928	43,208	-	-	-
Under \$1,000.....	312,421	48,018	138,322	482,641	422,227	(⁴)	(⁴)	-
\$1,000 under \$2,000.....	134,710	72,484	193,048	403,091	315,475	6,707	1,888	-
\$2,000 under \$3,000.....	72,725	51,223	177,079	302,912	259,354	8,689	5,165	-
\$3,000 under \$4,000.....	43,014	33,165	149,622	223,802	209,847	6,141	6,326	-
\$4,000 under \$5,000.....	19,229	16,676	86,532	120,134	114,832	3,974	3,594	-
\$5,000 or more.....	24,504	21,960	156,367	197,747	193,836	1,796	4,621	-
Returns under \$5,000.....	1,815,622	543,709	³ 4,358,528	3,755,901	3,413,411	1,239,580	1,899,675	375,426
Returns \$5,000 under \$10,000.....	1,434,761	1,127,529	10,342,951	4,942,664	4,848,057	1,432,739	5,842,612	1,199,445
Returns \$10,000 or more.....	536,186	502,655	8,733,761	1,945,220	1,892,598	535,500	6,367,393	1,730,992

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Indiana								
Grand total.....	1,590,890	994,624	³ 8,661,270	4,698,631	4,490,013	1,284,603	4,971,506	1,110,820
Taxable returns, total.....	1,270,841	847,820	8,221,627	3,735,728	3,648,290	1,270,841	4,961,171	1,110,820
Under \$1,000.....	37,569	-	31,403	37,569	37,569	37,569	5,570	1,116
\$1,000 under \$2,000.....	96,559	6,973	146,950	115,262	110,502	96,559	61,317	12,205
\$2,000 under \$3,000.....	113,174	38,350	281,287	203,098	189,102	113,174	127,204	25,218
\$3,000 under \$4,000.....	135,479	68,967	474,456	304,686	289,002	135,479	231,339	45,946
\$4,000 under \$5,000.....	141,022	84,779	637,863	391,382	377,706	141,022	323,421	64,926
\$5,000 under \$6,000.....	156,038	113,815	857,674	503,270	491,636	156,038	443,917	89,463
\$6,000 under \$7,000.....	147,260	125,956	950,325	552,767	547,863	147,260	500,626	101,268
\$7,000 under \$8,000.....	117,873	104,327	881,470	427,917	423,830	117,873	504,814	102,472
\$8,000 under \$9,000.....	98,624	91,124	837,400	374,725	370,858	98,624	501,321	103,135
\$9,000 under \$10,000.....	61,284	54,467	577,821	222,726	220,446	61,284	372,143	77,671
\$10,000 under \$11,000.....	45,806	43,977	475,499	166,399	163,947	45,806	318,366	66,541
\$11,000 under \$12,000.....	32,498	31,741	374,716	118,911	117,623	32,498	256,276	54,142
\$12,000 under \$13,000.....	21,011	20,220	261,309	73,555	72,336	21,011	185,443	39,943
\$13,000 under \$14,000.....	13,166	12,638	177,105	46,224	45,269	13,166	128,492	28,115
\$14,000 under \$15,000.....	9,519	9,092	137,806	33,038	32,282	9,519	101,689	22,618
\$15,000 under \$20,000.....	22,813	21,728	388,333	83,175	81,072	22,813	295,133	68,951
\$20,000 under \$25,000.....	8,838	8,246	196,519	32,422	31,321	8,838	154,580	39,432
\$25,000 under \$50,000.....	9,798	9,085	324,659	38,547	36,698	9,798	267,450	82,856
\$50,000 under \$100,000.....	2,114	1,982	136,495	8,584	7,956	2,114	116,088	48,691
\$100,000 under \$150,000.....	240	218	21,557	914	796	240	24,266	12,418
\$150,000 under \$200,000.....	72	64	17,423	261	228	72	10,502	5,733
\$200,000 under \$500,000.....	67	56	11,793	235	201	67	15,536	9,136
\$500,000 under \$1,000,000.....	10	9	1,709	37	29	10	5,730	3,239
\$1,000,000 or more.....	7	6	17,055	24	18	7	9,948	5,585
Nontaxable returns, total.....	320,049	146,804	³ 438,643	962,903	841,723	13,762	10,335	-
No adjusted gross income.....	8,646	4,996	⁵ 15,091	24,733	21,950	-	-	-
Under \$1,000.....	153,299	28,196	64,219	253,776	217,602	(⁴)	(⁴)	-
\$1,000 under \$2,000.....	73,812	46,556	107,812	239,773	188,809	4,289	1,291	-
\$2,000 under \$3,000.....	41,194	28,103	101,929	179,373	154,060	6,138	4,023	-
\$3,000 under \$4,000.....	24,974	21,695	87,525	135,003	129,659	(⁴)	(⁴)	-
\$4,000 under \$5,000.....	10,133	9,536	47,229	66,202	65,901	(⁴)	(⁴)	-
\$5,000 or more.....	7,991	7,722	51,020	64,043	63,742	1,137	3,479	-
Returns under \$5,000.....	835,861	338,151	³ 1,956,582	1,950,857	1,781,862	536,428	755,707	149,411
Returns \$5,000 under \$10,000.....	588,937	497,345	4,151,721	2,145,050	2,118,077	582,182	2,326,108	474,009
Returns \$10,000 or more.....	166,092	159,128	2,554,967	602,724	590,074	165,993	1,889,691	487,400
Iowa								
Grand total.....	947,277	591,740	³ 4,511,567	2,833,846	2,668,569	716,861	2,351,834	507,957
Taxable returns, total.....	695,682	453,524	4,121,545	2,004,600	1,937,063	695,682	2,339,519	507,957
Under \$1,000.....	22,101	-	18,530	22,101	22,101	22,101	3,249	641
\$1,000 under \$2,000.....	68,344	5,601	104,594	79,638	75,843	68,344	40,419	7,976
\$2,000 under \$3,000.....	73,902	21,937	187,417	120,919	112,532	73,902	86,550	16,737
\$3,000 under \$4,000.....	74,900	34,708	264,226	167,284	156,686	74,900	126,602	24,349
\$4,000 under \$5,000.....	87,765	62,258	397,586	260,520	247,258	87,765	183,659	35,903
\$5,000 under \$6,000.....	91,314	70,410	507,572	294,328	285,844	91,314	255,411	50,625
\$6,000 under \$7,000.....	82,231	75,109	531,871	316,430	311,426	82,231	258,956	50,725
\$7,000 under \$8,000.....	63,713	57,738	477,315	245,071	239,190	63,713	256,440	50,995
\$8,000 under \$9,000.....	40,707	38,714	344,144	155,977	154,482	40,707	201,425	40,271
\$9,000 under \$10,000.....	20,338	20,138	197,926	73,906	72,903	20,338	121,286	24,467
\$10,000 under \$11,000.....	19,196	18,043	207,785	72,264	70,785	19,196	128,500	26,439
\$11,000 under \$12,000.....	12,882	12,647	147,501	49,997	48,950	12,882	96,199	19,907
\$12,000 under \$13,000.....	7,560	7,217	97,927	26,610	25,612	7,560	65,010	13,798
\$13,000 under \$14,000.....	5,258	5,017	71,958	19,158	18,536	5,258	49,898	10,684
\$14,000 under \$15,000.....	4,192	4,055	67,672	16,132	15,477	4,192	43,098	9,391
\$15,000 under \$20,000.....	10,418	9,794	177,156	40,441	38,892	10,418	131,135	29,949
\$20,000 under \$25,000.....	4,020	3,746	81,491	15,705	14,536	4,020	68,371	17,084
\$25,000 under \$50,000.....	5,820	5,436	197,241	23,973	22,220	5,820	157,017	48,174
\$50,000 under \$100,000.....	895	840	58,249	3,723	3,421	895	49,184	20,706
\$100,000 under \$150,000.....	84	80	11,230	286	255	84	8,727	4,523
\$150,000 under \$200,000.....	23	21	7,750	76	67	23	2,991	1,520
\$200,000 under \$500,000.....	16	12	7,521	49	37	16	3,608	2,213
\$500,000 under \$1,000,000.....	3	3	7,883	12	10	3	1,784	880
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	251,595	138,216	³ 387,022	829,246	731,506	21,179	12,315	-
No adjusted gross income.....	10,848	6,789	⁵ 17,644	31,420	26,920	-	-	-
Under \$1,000.....	97,549	24,622	47,853	182,475	152,004	(⁴)	(⁴)	-
\$1,000 under \$2,000.....	63,787	39,758	97,373	203,434	168,694	2,699	742	-
\$2,000 under \$3,000.....	40,434	31,604	98,997	175,526	155,523	8,831	5,356	-
\$3,000 under \$4,000.....	21,190	19,489	77,731	114,204	108,510	4,405	2,001	-
\$4,000 under \$5,000.....	9,929	8,828	47,060	64,466	62,768	2,805	1,928	-
\$5,000 or more.....	7,858	7,126	47,652	57,721	57,087	2,138	2,237	-
Returns under \$5,000.....	570,749	255,594	³ 1,307,723	1,421,987	1,288,839	346,053	450,557	85,606
Returns \$5,000 under \$10,000.....	306,090	269,200	2,097,494	1,142,935	1,120,471	300,406	1,095,677	217,083
Returns \$10,000 or more.....	70,438	66,946	1,111,350	268,924	259,259	70,402	805,600	205,268

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Kansas								
Grand total.....	746,554	489,638	³ 3,809,662	2,263,814	2,139,789	567,521	2,031,912	449,553
Taxable returns, total.....	559,260	392,869	3,548,152	1,682,298	1,630,541	559,260	2,026,399	449,553
Under \$1,000.....	22,944	-	19,326	22,944	22,944	22,944	3,529	703
\$1,000 under \$2,000.....	47,782	3,697	70,317	54,132	52,086	47,782	28,897	5,714
\$2,000 under \$3,000.....	49,761	19,001	126,228	94,602	87,264	49,761	53,441	10,413
\$3,000 under \$4,000.....	58,277	35,140	203,522	147,987	141,095	58,277	87,696	17,167
\$4,000 under \$5,000.....	63,587	44,446	283,734	195,071	188,684	63,587	127,428	25,261
\$5,000 under \$6,000.....	67,724	57,420	370,697	238,196	232,238	67,724	173,112	34,212
\$6,000 under \$7,000.....	71,532	66,037	462,553	262,461	256,254	71,532	234,637	46,562
\$7,000 under \$8,000.....	50,249	48,423	372,748	192,822	188,518	50,249	195,184	38,615
\$8,000 under \$9,000.....	27,690	24,444	235,768	96,510	94,422	27,690	140,937	28,798
\$9,000 under \$10,000.....	26,554	24,770	253,699	105,226	103,341	26,554	155,192	31,744
\$10,000 under \$11,000.....	18,698	18,011	195,866	72,215	70,916	18,698	121,947	25,065
\$11,000 under \$12,000.....	13,592	13,134	156,213	48,979	47,998	13,592	103,775	21,542
\$12,000 under \$13,000.....	9,144	8,754	113,964	33,141	32,029	9,144	78,318	16,436
\$13,000 under \$14,000.....	6,212	5,821	83,660	22,782	21,833	6,212	58,358	12,545
\$14,000 under \$15,000.....	5,145	4,853	74,339	18,501	17,886	5,145	51,963	11,242
\$15,000 under \$20,000.....	9,862	9,275	167,969	36,388	35,179	9,862	123,764	28,321
\$20,000 under \$25,000.....	4,355	4,027	97,442	16,861	16,021	4,355	74,642	18,678
\$25,000 under \$50,000.....	5,074	4,630	171,625	19,290	18,043	5,074	139,913	43,186
\$50,000 under \$100,000.....	905	833	58,520	3,558	3,251	905	49,255	20,567
\$100,000 under \$150,000.....	111	102	13,165	422	357	111	11,113	5,464
\$150,000 under \$200,000.....	31	27	5,291	114	100	31	4,413	2,319
\$200,000 under \$500,000.....	24	19	6,553	76	68	24	5,072	2,956
\$500,000 under \$1,000,000.....	6	4	3,761	16	12	6	2,709	1,507
\$1,000,000 or more.....	1	1	1,192	4	2	1	1,084	536
Nontaxable returns, total.....	187,294	96,769	³ 261,510	581,516	509,248	8,261	5,513	-
No adjusted gross income.....	7,751	4,459	² 20,131	20,198	17,183	-	-	-
Under \$1,000.....	82,228	17,990	36,739	139,963	116,837	-	-	-
\$1,000 under \$2,000.....	40,449	24,545	58,228	124,412	100,247	(⁴)	(⁴)	-
\$2,000 under \$3,000.....	27,545	23,062	69,002	123,775	109,392	2,491	1,265	-
\$3,000 under \$4,000.....	19,242	16,868	66,427	101,759	96,603	2,703	1,373	-
\$4,000 under \$5,000.....	5,769	5,567	25,700	37,231	35,815	1,011	849	-
\$5,000 or more.....	4,310	4,278	25,545	34,178	33,171	576	1,420	-
Returns under \$5,000.....	425,335	194,775	³ 939,092	1,062,074	968,150	250,036	305,084	59,258
Returns \$5,000 under \$10,000.....	247,956	225,301	1,719,324	929,061	907,644	244,254	899,769	179,931
Returns \$10,000 or more.....	73,263	69,562	1,151,246	272,679	263,995	73,231	827,059	210,364
Kentucky								
Grand total.....	873,413	529,747	³ 3,950,679	2,547,484	2,450,420	633,637	2,037,640	450,528
Taxable returns, total.....	628,866	403,997	3,617,140	1,777,667	1,738,485	628,866	2,034,282	450,528
Under \$1,000.....	17,790	-	14,826	17,790	17,790	17,790	2,522	504
\$1,000 under \$2,000.....	61,783	6,800	91,819	76,021	73,345	61,783	35,916	7,111
\$2,000 under \$3,000.....	76,417	29,392	192,389	148,174	143,116	76,417	79,129	15,631
\$3,000 under \$4,000.....	76,220	43,708	267,737	205,578	199,726	76,220	108,697	21,781
\$4,000 under \$5,000.....	89,612	55,499	400,507	254,923	250,150	89,612	193,540	38,690
\$5,000 under \$6,000.....	84,393	68,149	463,416	280,355	273,623	84,393	229,661	45,855
\$6,000 under \$7,000.....	60,591	52,176	394,622	222,585	220,889	60,591	201,928	40,783
\$7,000 under \$8,000.....	49,867	45,476	370,866	171,892	170,404	49,867	213,453	43,388
\$8,000 under \$9,000.....	32,593	28,600	277,088	117,777	115,169	32,593	165,343	33,723
\$9,000 under \$10,000.....	22,105	20,517	208,850	74,975	73,186	22,105	130,331	26,603
\$10,000 under \$11,000.....	16,094	14,860	168,226	57,873	56,975	16,094	106,742	22,240
\$11,000 under \$12,000.....	9,944	9,412	114,141	34,882	34,450	9,944	76,383	16,053
\$12,000 under \$13,000.....	5,593	5,527	69,827	19,248	18,683	5,593	47,908	10,225
\$13,000 under \$14,000.....	4,962	4,729	66,768	18,017	17,378	4,962	46,370	9,962
\$14,000 under \$15,000.....	3,490	3,323	50,633	12,262	11,829	3,490	34,998	7,686
\$15,000 under \$20,000.....	7,688	6,790	131,092	27,727	26,589	7,688	96,029	22,150
\$20,000 under \$25,000.....	3,228	3,095	71,478	12,247	11,515	3,228	54,330	13,501
\$25,000 under \$50,000.....	5,352	4,902	175,534	21,081	19,792	5,352	138,552	42,187
\$50,000 under \$100,000.....	988	911	63,757	3,724	3,439	988	53,413	22,143
\$100,000 under \$150,000.....	106	88	12,677	370	301	106	10,333	5,267
\$150,000 under \$200,000.....	28	26	4,836	103	85	28	3,926	2,129
\$200,000 under \$500,000.....	21	17	5,478	60	48	21	4,413	2,640
\$500,000 under \$1,000,000.....	1	-	573	3	3	1	365	276
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	244,547	125,750	³ 333,539	769,817	711,935	4,771	3,358	-
No adjusted gross income.....	6,976	4,865	⁵ 11,666	21,711	19,399	-	-	-
Under \$1,000.....	108,865	29,937	55,122	210,668	189,209	-	-	-
\$1,000 under \$2,000.....	68,346	42,405	97,146	226,832	202,549	-	-	-
\$2,000 under \$3,000.....	31,684	25,134	76,714	137,266	129,031	2,776	1,178	-
\$3,000 under \$4,000.....	18,318	15,136	63,423	100,726	99,137	-	-	-
\$4,000 under \$5,000.....	5,162	4,565	22,452	29,206	29,206	1,995	2,180	-
\$5,000 or more.....	5,196	3,708	30,348	43,408	43,404	-	-	-
Returns under \$5,000.....	561,173	257,441	³ 1,270,469	1,428,895	1,352,658	326,193	422,232	83,717
Returns \$5,000 under \$10,000.....	254,704	218,590	1,744,187	910,704	896,391	249,949	941,646	190,352
Returns \$10,000 or more.....	57,536	53,716	936,023	207,885	201,371	57,495	673,762	176,459

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Louisiana								
Grand total.....	856,931	567,448	34,209,430	2,687,728	2,625,522	643,043	2,150,130	502,156
Taxable returns, total.....	638,384	435,467	3,854,775	1,934,553	1,902,717	638,384	2,145,865	502,156
Under \$1,000.....	17,385	-	14,123	17,385	17,385	17,385	2,326	461
\$1,000 under \$2,000.....	66,320	11,675	99,577	87,546	85,854	66,320	34,739	6,920
\$2,000 under \$3,000.....	75,250	36,416	187,862	149,650	147,957	75,250	73,041	14,351
\$3,000 under \$4,000.....	92,439	54,590	325,172	245,293	238,223	92,439	133,833	26,765
\$4,000 under \$5,000.....	73,961	54,552	332,125	236,884	233,087	73,961	138,580	27,947
\$5,000 under \$6,000.....	67,535	56,440	371,142	241,068	239,569	67,535	169,432	34,125
\$6,000 under \$7,000.....	67,488	59,928	436,096	272,459	270,763	67,488	200,817	40,489
\$7,000 under \$8,000.....	52,205	44,508	389,079	188,058	185,467	52,205	218,194	44,411
\$8,000 under \$9,000.....	33,118	32,477	279,655	136,440	134,644	33,118	158,363	32,299
\$9,000 under \$10,000.....	20,727	19,033	196,734	87,594	85,203	20,727	115,458	23,756
\$10,000 under \$11,000.....	17,323	16,116	181,245	65,579	64,134	17,323	115,593	24,087
\$11,000 under \$12,000.....	11,996	11,357	137,980	44,352	43,648	11,996	90,436	19,123
\$12,000 under \$13,000.....	9,002	8,531	112,314	34,774	33,869	9,002	75,934	16,195
\$13,000 under \$14,000.....	5,432	5,061	73,356	21,155	20,474	5,432	51,418	11,194
\$14,000 under \$15,000.....	4,395	4,055	63,580	16,568	16,131	4,395	45,623	10,159
\$15,000 under \$20,000.....	10,823	9,771	185,453	40,296	39,285	10,823	138,050	32,599
\$20,000 under \$25,000.....	4,819	3,945	105,875	18,037	17,238	4,819	80,478	20,884
\$25,000 under \$50,000.....	6,431	5,540	212,246	24,702	23,560	6,431	174,687	55,539
\$50,000 under \$100,000.....	1,435	1,221	94,308	5,644	5,278	1,435	80,107	34,809
\$100,000 under \$150,000.....	183	154	21,943	652	583	183	18,668	9,642
\$150,000 under \$200,000.....	50	41	8,636	168	154	50	7,517	4,151
\$200,000 under \$500,000.....	56	48	16,133	212	181	56	13,268	7,516
\$500,000 under \$1,000,000.....	8	6	6,100	29	24	8	5,458	2,829
\$1,000,000 or more.....	3	2	4,041	8	6	3	3,845	1,905
Nontaxable returns, total.....	218,547	131,981	3,354,655	753,175	722,805	4,659	4,265	-
No adjusted gross income.....	6,095	4,662	14,281	20,319	18,890	-	-	-
Under \$1,000.....	82,877	18,441	35,940	144,113	139,998	-	-	-
\$1,000 under \$2,000.....	50,806	37,575	75,801	174,212	162,453	1,795	661	-
\$2,000 under \$3,000.....	39,433	34,269	97,312	170,934	161,670	-	-	-
\$3,000 under \$4,000.....	24,231	22,630	82,467	141,244	138,653	2,864	3,604	-
\$4,000 under \$5,000.....	7,920	7,820	35,113	52,227	51,814	-	-	-
\$5,000 or more.....	7,185	6,584	42,303	50,126	49,327	-	-	-
Returns under \$5,000.....	536,717	282,630	3,271,211	1,439,807	1,395,984	329,046	384,743	76,444
Returns \$5,000 under \$10,000.....	248,074	218,790	1,711,809	974,411	963,640	241,971	863,593	175,080
Returns \$10,000 or more.....	72,140	66,028	1,226,410	273,510	265,898	72,026	901,794	250,632
Maine								
Grand total.....	343,024	199,192	31,405,594	960,457	924,922	277,164	768,484	167,026
Taxable returns, total.....	276,343	168,800	1,414,722	759,127	741,224	276,343	767,485	167,026
Under \$1,000.....	9,541	-	7,525	9,541	9,541	9,541	1,004	199
\$1,000 under \$2,000.....	33,578	2,709	47,230	37,455	36,759	33,578	19,009	3,804
\$2,000 under \$3,000.....	35,636	10,238	89,519	64,259	61,474	35,636	39,093	7,732
\$3,000 under \$4,000.....	36,252	20,889	125,511	93,886	90,614	36,252	53,288	10,584
\$4,000 under \$5,000.....	45,478	31,284	205,678	146,630	144,054	45,478	86,381	17,130
\$5,000 under \$6,000.....	38,465	31,630	208,826	133,455	131,174	38,465	97,787	19,558
\$6,000 under \$7,000.....	25,904	24,814	167,757	93,777	93,576	25,904	87,115	17,514
\$7,000 under \$8,000.....	15,184	14,488	112,941	51,717	49,728	15,184	66,865	13,503
\$8,000 under \$9,000.....	11,038	9,948	92,556	40,015	39,419	11,038	56,946	11,628
\$9,000 under \$10,000.....	8,136	6,945	77,644	27,496	26,507	8,136	51,321	10,697
\$10,000 under \$11,000.....	4,531	4,399	47,311	16,306	15,909	4,531	30,859	6,380
\$11,000 under \$12,000.....	2,514	2,349	28,846	8,866	8,700	2,514	20,008	4,247
\$12,000 under \$13,000.....	2,315	2,050	28,970	8,532	8,300	2,315	20,189	4,360
\$13,000 under \$14,000.....	1,455	1,257	19,548	4,991	4,759	1,455	14,237	3,008
\$14,000 under \$15,000.....	826	760	11,947	2,508	2,442	826	9,381	2,117
\$15,000 under \$20,000.....	2,648	2,483	46,461	9,296	8,565	2,648	35,910	8,445
\$20,000 under \$25,000.....	1,190	1,058	26,465	4,064	3,799	1,190	21,231	5,394
\$25,000 under \$50,000.....	1,319	1,222	42,639	5,100	4,797	1,319	34,616	10,509
\$50,000 under \$100,000.....	265	227	17,213	997	907	265	14,026	5,905
\$100,000 under \$150,000.....	51	37	6,026	172	143	51	4,873	2,453
\$150,000 under \$200,000.....	10	8	1,697	31	26	10	1,327	704
\$200,000 under \$500,000.....	6	5	1,743	31	29	6	1,364	830
\$500,000 under \$1,000,000.....	1	-	669	2	2	1	655	325
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	66,681	30,392	3,90,872	201,330	183,698	(4)	(4)	-
No adjusted gross income.....	4,013	2,117	7,471	11,472	10,867	-	-	-
Under \$1,000.....	25,536	4,717	11,119	40,229	34,262	-	-	-
\$1,000 under \$2,000.....	16,925	8,770	24,813	52,751	47,248	-	-	-
\$2,000 under \$3,000.....	11,479	9,197	27,974	46,352	41,962	720	873	-
\$3,000 under \$4,000.....	3,774	3,198	19,339	30,166	29,267	-	-	-
\$4,000 under \$5,000.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
\$5,000 or more.....	1,066	(4)	6,474	9,032	8,966	-	-	-
Returns under \$5,000.....	226,100	95,007	3,559,861	544,069	517,174	161,306	199,774	39,449
Returns \$5,000 under \$10,000.....	99,727	88,330	665,387	355,360	349,304	98,727	360,034	72,900
Returns \$10,000 or more.....	17,197	15,855	280,346	61,028	58,444	17,131	208,676	54,677

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Maryland ¹								
Grand total.....	1,619,915	839,276	² 9,281,593	4,471,546	4,308,983	1,348,239	5,422,407	1,251,715
Taxable returns, total.....	1,337,066	750,021	8,883,668	3,675,747	3,583,587	1,337,066	5,410,654	1,251,715
Under \$1,000.....	37,740	-	32,010	37,740	37,740	37,740	5,992	1,187
\$1,000 under \$2,000.....	123,786	5,150	183,991	144,132	140,904	123,786	76,460	15,050
\$2,000 under \$3,000.....	142,817	33,789	359,853	249,157	242,002	142,817	164,994	32,816
\$3,000 under \$4,000.....	139,065	50,091	490,553	310,342	301,597	139,065	240,585	47,889
\$4,000 under \$5,000.....	157,624	71,843	707,622	425,354	414,014	157,624	353,985	71,864
\$5,000 under \$6,000.....	161,695	94,479	888,132	466,804	448,522	161,695	480,171	97,101
\$6,000 under \$7,000.....	127,998	100,369	827,343	441,416	431,353	127,998	437,958	89,336
\$7,000 under \$8,000.....	98,324	81,468	735,220	346,249	340,551	98,324	420,327	86,599
\$8,000 under \$9,000.....	73,415	63,788	623,639	262,217	258,116	73,415	378,944	78,653
\$9,000 under \$10,000.....	64,248	55,739	606,385	229,223	224,436	64,248	376,771	78,943
\$10,000 under \$11,000.....	47,470	42,909	497,638	167,762	165,259	47,470	324,027	68,243
\$11,000 under \$12,000.....	34,955	31,951	401,070	124,264	121,999	34,955	267,091	56,988
\$12,000 under \$13,000.....	26,754	24,556	333,883	95,667	93,512	26,754	227,588	49,323
\$13,000 under \$14,000.....	18,552	17,504	250,199	69,881	69,167	18,552	172,638	37,756
\$14,000 under \$15,000.....	16,018	14,732	231,571	57,724	56,812	16,018	163,389	36,628
\$15,000 under \$20,000.....	34,806	32,474	594,141	126,519	122,848	34,806	433,854	100,792
\$20,000 under \$25,000.....	13,422	12,783	297,291	52,679	50,662	13,422	224,962	56,199
\$25,000 under \$50,000.....	14,576	13,004	482,064	54,472	51,213	14,576	384,728	118,549
\$50,000 under \$100,000.....	3,054	2,760	201,697	11,536	10,604	3,054	164,410	68,773
\$100,000 under \$150,000.....	451	385	53,463	1,589	1,407	451	43,655	21,769
\$150,000 under \$200,000.....	144	113	24,668	491	421	144	19,527	10,498
\$200,000 under \$500,000.....	122	108	34,156	424	351	122	26,729	14,926
\$500,000 under \$1,000,000.....	19	19	12,153	75	71	19	10,581	5,431
\$1,000,000 or more.....	11	7	14,926	30	26	11	11,288	6,402
Nontaxable returns, total.....	282,849	89,255	³ 397,925	795,799	725,396	11,173	11,753	-
No adjusted gross income.....	3,393	2,488	³ 19,542	9,311	7,925	-	-	-
Under \$1,000.....	138,448	9,562	59,431	190,634	177,096	3,524	1,085	-
\$1,000 under \$2,000.....	64,414	24,386	95,030	196,780	166,886	-	-	-
\$2,000 under \$3,000.....	34,476	20,646	85,036	149,251	137,085	-	-	-
\$3,000 under \$4,000.....	24,068	18,083	81,688	129,723	122,674	5,394	5,347	-
\$4,000 under \$5,000.....	9,889	7,350	44,501	63,362	61,111	-	-	-
\$5,000 or more.....	8,161	6,740	51,781	56,738	52,619	2,255	5,321	-
Returns under \$5,000.....	875,720	243,388	³ 2,120,173	1,905,786	1,809,034	609,950	843,448	168,806
Returns \$5,000 under \$10,000.....	533,462	402,364	3,725,078	1,801,475	1,754,732	527,830	2,099,258	430,632
Returns \$10,000 or more.....	210,713	193,524	3,436,342	764,285	745,217	210,459	2,474,701	652,277
Massachusetts								
Grand total.....	2,029,442	1,046,460	³ 11,344,733	5,338,186	5,083,141	1,735,850	6,528,737	1,493,001
Taxable returns, total.....	1,721,858	946,051	10,940,569	4,571,017	4,429,946	1,721,858	6,521,301	1,493,001
Under \$1,000.....	59,456	-	49,640	59,456	59,456	59,456	9,046	1,781
\$1,000 under \$2,000.....	155,438	4,997	227,333	173,763	166,614	155,438	95,585	19,068
\$2,000 under \$3,000.....	163,421	27,164	412,403	259,378	238,133	163,421	203,738	40,324
\$3,000 under \$4,000.....	203,893	52,973	717,473	358,634	336,719	203,893	403,609	80,815
\$4,000 under \$5,000.....	192,184	84,190	868,336	440,023	421,726	192,184	475,406	96,076
\$5,000 under \$6,000.....	211,801	135,833	1,163,582	620,668	602,411	211,801	612,812	123,984
\$6,000 under \$7,000.....	196,888	156,807	1,279,854	692,894	679,096	196,888	650,335	131,930
\$7,000 under \$8,000.....	157,367	133,179	1,178,290	567,640	558,331	157,367	644,472	132,370
\$8,000 under \$9,000.....	106,682	96,747	906,212	380,738	374,770	106,682	539,490	111,687
\$9,000 under \$10,000.....	65,909	60,787	623,001	239,574	237,835	65,909	377,792	78,478
\$10,000 under \$11,000.....	54,598	50,975	571,075	196,523	193,146	54,598	364,263	76,278
\$11,000 under \$12,000.....	34,377	32,277	393,782	129,028	126,683	34,377	256,540	54,311
\$12,000 under \$13,000.....	23,667	21,864	294,832	87,089	85,285	23,667	198,874	42,995
\$13,000 under \$14,000.....	16,519	15,501	222,588	59,921	58,421	16,519	153,873	33,664
\$14,000 under \$15,000.....	13,146	12,128	190,433	46,438	45,104	13,146	134,574	29,962
\$15,000 under \$20,000.....	31,264	28,646	531,521	120,425	116,439	31,264	379,746	87,432
\$20,000 under \$25,000.....	12,573	11,586	281,117	50,450	48,298	12,573	208,144	52,615
\$25,000 under \$50,000.....	17,875	16,173	612,028	70,197	65,119	17,875	484,719	149,669
\$50,000 under \$100,000.....	4,023	3,566	263,460	15,441	14,058	4,023	211,199	87,141
\$100,000 under \$150,000.....	451	380	53,415	1,581	1,346	451	41,181	20,663
\$150,000 under \$200,000.....	141	119	24,028	491	399	141	18,048	9,748
\$200,000 under \$500,000.....	157	137	44,546	573	478	157	32,799	18,977
\$500,000 under \$1,000,000.....	18	13	12,192	57	47	18	8,014	4,346
\$1,000,000 or more.....	10	9	19,428	35	32	10	17,042	8,687
Nontaxable returns, total.....	307,584	100,409	³ 404,164	767,169	653,195	13,992	7,436	-
No adjusted gross income.....	5,316	2,411	³ 7,093	13,529	12,177	-	-	-
Under \$1,000.....	164,056	16,215	70,768	224,239	197,735	(⁴)	(⁴)	-
\$1,000 under \$2,000.....	65,203	27,892	94,544	184,111	133,895	4,582	1,338	-
\$2,000 under \$3,000.....	38,362	25,204	94,182	146,994	121,229	5,182	2,087	-
\$3,000 under \$4,000.....	19,709	15,620	69,958	99,906	93,108	-	-	-
\$4,000 under \$5,000.....	8,601	7,107	37,944	47,993	45,891	4,127	3,984	-
\$5,000 or more.....	6,337	5,960	43,861	50,397	49,160	-	-	-
Returns under \$5,000.....	1,075,639	263,773	³ 2,635,488	2,008,026	1,826,683	787,751	1,193,444	238,064
Returns \$5,000 under \$10,000.....	744,652	589,054	5,186,333	2,550,628	2,500,460	739,246	2,825,885	578,449
Returns \$10,000 or more.....	209,151	193,633	3,522,912	779,532	755,998	208,853	2,509,408	676,488

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Michigan								
Grand total.....	2,612,414	1,684,534	³ 15,949,030	7,880,468	7,617,350	2,184,908	9,158,825	2,107,032
Taxable returns, total.....	2,170,139	1,476,202	15,292,068	6,546,232	6,414,681	2,170,139	9,148,063	2,107,032
Under \$1,000.....	46,676	-	38,678	46,676	46,676	46,676	6,533	1,297
\$1,000 under \$2,000.....	159,454	10,401	231,676	180,749	173,157	159,454	95,580	19,099
\$2,000 under \$3,000.....	159,218	36,555	399,975	245,276	236,414	159,218	198,235	39,290
\$3,000 under \$4,000.....	176,463	75,691	622,252	375,996	352,686	176,463	308,749	61,242
\$4,000 under \$5,000.....	220,806	127,726	999,623	585,920	566,853	220,806	496,818	99,868
\$5,000 under \$6,000.....	260,004	184,268	1,436,270	808,093	792,410	260,004	728,914	147,643
\$6,000 under \$7,000.....	271,428	230,213	1,759,343	1,005,795	993,518	271,428	881,960	179,323
\$7,000 under \$8,000.....	232,583	199,828	1,733,635	866,493	856,478	232,583	940,394	193,158
\$8,000 under \$9,000.....	158,185	148,646	1,341,377	601,471	593,594	158,185	773,483	158,103
\$9,000 under \$10,000.....	132,800	126,625	1,260,276	507,365	501,337	132,800	773,846	160,210
\$10,000 under \$11,000.....	98,660	94,594	1,033,788	366,887	362,332	98,660	665,586	139,071
\$11,000 under \$12,000.....	72,036	68,871	826,009	274,338	271,594	72,036	545,588	115,676
\$12,000 under \$13,000.....	44,496	42,800	554,111	163,687	161,835	44,496	379,749	81,648
\$13,000 under \$14,000.....	30,440	29,515	409,651	111,363	109,743	30,440	290,173	63,262
\$14,000 under \$15,000.....	21,247	20,487	307,300	78,394	77,171	21,247	219,481	48,729
\$15,000 under \$20,000.....	42,769	40,277	724,115	160,361	156,490	42,769	534,436	124,143
\$20,000 under \$25,000.....	15,325	14,295	339,154	38,046	36,191	15,325	263,694	66,934
\$25,000 under \$50,000.....	21,764	20,161	721,190	86,906	83,644	21,764	583,126	179,094
\$50,000 under \$100,000.....	4,728	4,315	312,013	18,529	17,145	4,728	264,507	112,691
\$100,000 under \$150,000.....	585	532	69,898	2,161	1,939	585	58,511	29,883
\$150,000 under \$200,000.....	209	179	35,593	758	646	209	29,535	16,542
\$200,000 under \$500,000.....	216	190	63,129	817	707	216	51,366	31,340
\$500,000 under \$1,000,000.....	33	28	23,132	108	87	33	17,807	11,449
\$1,000,000 or more.....	14	5	49,880	43	34	14	39,992	27,337
Nontaxable returns, total.....	442,275	208,332	³ 656,962	1,334,236	1,202,669	14,769	10,762	-
No adjusted gross income.....	11,417	7,429	² 21,586	31,015	27,710	-	-	-
Under \$1,000.....	203,958	33,617	86,800	315,478	279,455	(⁴)	(⁴)	-
\$1,000 under \$2,000.....	98,539	60,120	144,439	310,766	258,900	3,245	977	-
\$2,000 under \$3,000.....	57,409	44,225	138,950	226,579	195,231	6,288	3,991	-
\$3,000 under \$4,000.....	35,828	31,284	123,428	188,419	182,099	3,360	3,327	-
\$4,000 under \$5,000.....	15,887	14,086	70,962	97,649	95,481	(⁴)	(⁴)	-
\$5,000 or more.....	19,237	17,571	113,969	164,330	163,793	870	1,617	-
Returns under \$5,000.....	1,185,655	441,134	³ 2,835,197	2,604,523	2,416,662	776,516	1,115,060	220,796
Returns \$5,000 under \$10,000.....	1,073,998	906,913	7,640,565	3,952,158	3,899,781	1,055,705	4,099,452	838,437
Returns \$10,000 or more.....	352,761	336,487	5,473,268	1,323,787	1,300,907	352,687	3,944,313	1,047,799
Minnesota								
Grand total.....	1,191,577	707,357	³ 6,090,277	3,584,535	3,420,762	922,849	3,160,196	707,241
Taxable returns, total.....	907,134	554,777	5,633,023	2,615,445	2,536,810	907,134	3,147,303	707,241
Under \$1,000.....	29,109	-	23,705	29,109	29,109	29,109	3,672	723
\$1,000 under \$2,000.....	97,017	3,960	141,961	107,385	102,676	97,017	60,108	11,872
\$2,000 under \$3,000.....	80,531	18,895	202,087	124,039	116,847	80,531	97,875	19,059
\$3,000 under \$4,000.....	103,295	41,087	363,709	220,456	203,932	103,295	180,133	34,984
\$4,000 under \$5,000.....	107,876	62,767	487,417	300,324	284,196	107,876	231,989	46,708
\$5,000 under \$6,000.....	112,236	84,702	618,407	366,691	357,450	112,236	302,877	61,079
\$6,000 under \$7,000.....	101,166	85,157	655,948	381,135	376,768	101,166	313,307	63,622
\$7,000 under \$8,000.....	71,706	64,385	534,632	291,592	285,273	71,706	265,511	53,401
\$8,000 under \$9,000.....	36,174	32,610	476,237	218,346	215,164	36,174	260,450	52,872
\$9,000 under \$10,000.....	42,595	40,917	404,331	157,569	156,470	42,595	244,017	50,369
\$10,000 under \$11,000.....	29,865	28,531	312,316	116,494	115,030	29,865	191,094	39,622
\$11,000 under \$12,000.....	17,577	16,798	201,816	68,497	67,201	17,577	128,839	27,012
\$12,000 under \$13,000.....	13,025	12,580	162,349	51,494	50,883	13,025	105,444	22,243
\$13,000 under \$14,000.....	8,224	7,820	110,521	32,536	32,030	8,224	72,880	15,800
\$14,000 under \$15,000.....	5,537	5,026	80,195	20,013	19,433	5,537	54,848	12,181
\$15,000 under \$20,000.....	14,925	14,315	254,627	60,795	58,982	14,925	177,267	40,256
\$20,000 under \$25,000.....	5,577	5,138	124,846	22,418	21,289	5,577	90,825	22,601
\$25,000 under \$50,000.....	8,698	8,296	298,314	38,564	36,816	8,698	227,360	68,187
\$50,000 under \$100,000.....	1,635	1,465	107,248	6,581	6,061	1,635	84,731	34,866
\$100,000 under \$150,000.....	212	195	25,527	864	738	212	19,915	9,843
\$150,000 under \$200,000.....	65	53	11,091	239	209	65	8,153	4,316
\$200,000 under \$500,000.....	74	66	21,691	253	213	74	15,854	9,041
\$500,000 under \$1,000,000.....	11	10	7,675	36	29	11	5,895	4,004
\$1,000,000 or more.....	4	4	6,283	15	11	4	4,259	2,580
Nontaxable returns, total.....	284,443	152,580	³ 457,254	969,090	883,952	15,715	12,893	-
No adjusted gross income.....	16,208	10,032	² 17,127	51,894	48,263	-	-	-
Under \$1,000.....	114,734	28,390	52,811	214,194	191,351	(⁴)	(⁴)	-
\$1,000 under \$2,000.....	62,345	37,931	91,633	205,872	176,371	5,163	1,401	-
\$2,000 under \$3,000.....	37,126	29,556	91,472	162,224	143,988	4,108	1,854	-
\$3,000 under \$4,000.....	26,018	21,126	88,804	142,537	135,523	2,503	1,572	-
\$4,000 under \$5,000.....	15,425	13,930	69,633	104,461	102,090	(⁴)	(⁴)	-
\$5,000 or more.....	12,587	11,615	80,028	37,908	36,366	1,945	6,100	-
Returns under \$5,000.....	689,684	267,674	³ 1,596,105	1,662,495	1,534,346	431,598	580,570	113,346
Returns \$5,000 under \$10,000.....	396,222	339,213	2,766,179	1,501,965	1,476,282	385,787	1,392,049	281,343
Returns \$10,000 or more.....	105,671	100,470	1,727,993	420,075	410,134	105,464	1,187,577	312,552

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Mississippi								
Grand total.....	447,586	286,411	³ 1,908,848	1,408,667	1,369,517	299,826	849,861	188,684
Taxable returns, total.....	297,050	196,248	1,650,014	873,711	861,222	297,050	845,436	188,684
Under \$1,000.....	8,840	-	7,156	8,840	8,840	8,840	954	192
\$1,000 under \$2,000.....	31,809	4,495	46,446	38,485	38,393	31,809	17,220	3,428
\$2,000 under \$3,000.....	39,903	17,196	99,632	82,906	80,107	39,903	33,408	6,741
\$3,000 under \$4,000.....	48,085	24,996	165,817	132,536	132,262	48,085	56,269	11,216
\$4,000 under \$5,000.....	40,283	33,930	183,011	139,913	138,248	40,283	66,333	13,128
\$5,000 under \$6,000.....	33,749	28,373	184,627	109,346	108,121	33,749	85,185	16,694
\$6,000 under \$7,000.....	25,751	22,443	167,178	102,598	100,439	25,751	75,880	15,220
\$7,000 under \$8,000.....	17,691	16,612	131,590	65,378	64,792	17,691	68,664	13,911
\$8,000 under \$9,000.....	14,447	13,953	121,007	51,848	51,574	14,447	68,579	14,017
\$9,000 under \$10,000.....	10,426	10,061	99,039	42,404	42,313	10,426	54,760	10,888
\$10,000 under \$11,000.....	6,622	6,214	69,267	23,788	23,193	6,622	43,539	8,960
\$11,000 under \$12,000.....	3,507	3,248	39,977	13,878	13,334	3,507	24,535	5,119
\$12,000 under \$13,000.....	2,813	2,594	34,965	10,693	10,390	2,813	22,590	4,827
\$13,000 under \$14,000.....	1,721	1,612	23,092	6,775	6,534	1,721	15,297	3,263
\$14,000 under \$15,000.....	1,912	1,793	27,696	7,289	7,092	1,912	19,312	4,237
\$15,000 under \$20,000.....	4,428	4,085	76,846	17,014	16,539	4,428	56,116	12,568
\$20,000 under \$25,000.....	1,668	1,544	37,357	6,942	6,709	1,668	28,063	7,001
\$25,000 under \$50,000.....	2,856	2,601	94,803	10,945	10,400	2,856	75,691	22,879
\$50,000 under \$100,000.....	476	442	31,242	1,898	1,730	476	25,616	10,597
\$100,000 under \$150,000.....	45	41	5,170	172	156	45	4,068	2,013
\$150,000 under \$200,000.....	10	9	1,718	37	37	10	1,405	747
\$200,000 under \$500,000.....	7	5	1,813	21	14	7	1,405	770
\$500,000 under \$1,000,000.....	1	1	565	5	5	1	547	268
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	150,536	90,163	³ 258,834	534,956	508,295	2,776	4,425	-
No adjusted gross income.....	5,217	3,261	³ 14,494	15,074	13,440	-	-	-
Under \$1,000.....	50,376	15,328	28,512	104,316	96,916	-	-	-
\$1,000 under \$2,000.....	34,603	22,133	51,170	107,663	99,858	-	-	-
\$2,000 under \$3,000.....	32,309	24,596	79,854	150,075	144,936	1,518	913	-
\$3,000 under \$4,000.....	15,731	13,604	54,620	83,333	80,589	-	-	-
\$4,000 under \$5,000.....	9,018	8,443	39,174	54,633	53,645	-	-	-
\$5,000 or more.....	3,282	2,798	19,998	19,862	18,911	1,258	3,512	-
Returns under \$5,000.....	316,174	167,982	³ 740,898	917,774	887,234	170,438	175,097	34,705
Returns \$5,000 under \$10,000.....	105,247	94,141	721,698	391,031	385,837	103,288	356,186	70,730
Returns \$10,000 or more.....	26,165	24,288	446,252	99,862	96,446	26,100	318,578	83,249
Missouri								
Grand total.....	1,483,258	910,784	³ 7,745,022	4,233,931	4,021,907	1,171,709	4,273,669	980,019
Taxable returns, total.....	1,165,796	746,639	7,321,164	3,268,894	3,179,025	1,165,796	4,266,501	980,019
Under \$1,000.....	38,533	(⁴)	32,970	38,533	38,533	38,533	6,216	1,242
\$1,000 under \$2,000.....	99,425	11,328	150,331	124,703	116,693	99,425	57,316	11,219
\$2,000 under \$3,000.....	120,308	46,826	302,475	224,529	209,626	120,308	128,494	25,417
\$3,000 under \$4,000.....	144,017	67,304	503,490	324,296	309,952	144,017	236,466	46,579
\$4,000 under \$5,000.....	137,330	84,548	616,535	392,715	381,433	137,330	292,522	58,235
\$5,000 under \$6,000.....	144,466	101,849	792,520	444,475	433,641	144,466	406,856	82,141
\$6,000 under \$7,000.....	128,292	104,159	828,756	457,268	452,704	128,292	422,570	85,913
\$7,000 under \$8,000.....	94,235	88,497	703,419	352,446	345,606	94,235	377,587	75,951
\$8,000 under \$9,000.....	71,755	65,885	609,820	250,448	247,672	71,755	360,683	73,573
\$9,000 under \$10,000.....	50,392	47,914	477,775	169,785	168,784	50,392	298,604	61,634
\$10,000 under \$11,000.....	35,244	33,588	368,812	122,699	120,821	35,244	299,076	49,842
\$11,000 under \$12,000.....	23,939	22,622	274,349	83,510	82,104	23,939	182,978	38,546
\$12,000 under \$13,000.....	15,006	14,030	187,277	52,770	51,705	15,006	128,125	27,495
\$13,000 under \$14,000.....	11,831	10,952	159,212	40,994	39,806	11,831	111,942	24,505
\$14,000 under \$15,000.....	7,884	7,560	114,068	28,837	28,162	7,884	81,046	17,890
\$15,000 under \$20,000.....	19,676	18,192	334,280	70,751	67,675	19,676	242,572	55,954
\$20,000 under \$25,000.....	8,393	7,593	187,093	31,576	29,535	8,393	143,526	36,669
\$25,000 under \$50,000.....	11,650	10,593	389,796	45,234	42,543	11,650	312,076	96,464
\$50,000 under \$100,000.....	2,837	2,583	186,098	11,168	10,191	2,837	154,317	64,869
\$100,000 under \$150,000.....	352	317	42,098	1,318	1,133	352	34,525	17,533
\$150,000 under \$200,000.....	122	109	20,883	449	383	122	16,941	9,223
\$200,000 under \$500,000.....	91	75	24,802	329	271	91	20,040	11,903
\$500,000 under \$1,000,000.....	14	13	9,288	50	44	14	7,506	4,605
\$1,000,000 or more.....	4	2	5,017	11	8	4	4,517	2,617
Nontaxable returns, total.....	317,462	164,145	³ 423,858	965,037	842,882	12,913	7,168	-
No adjusted gross income.....	8,559	8,813	³ 24,410	37,249	32,123	-	-	-
Under \$1,000.....	140,734	37,545	64,988	253,172	214,290	(⁴)	(⁴)	-
\$1,000 under \$2,000.....	81,208	49,416	117,956	256,976	205,483	3,564	932	-
\$2,000 under \$3,000.....	46,302	35,040	113,374	200,332	180,369	5,508	2,840	-
\$3,000 under \$4,000.....	22,632	20,547	78,430	124,071	117,647	2,166	1,177	-
\$4,000 under \$5,000.....	6,669	5,491	29,548	42,037	41,836	1,575	2,215	-
\$5,000 or more.....	7,358	7,293	43,972	51,200	51,134	-	-	-
Returns under \$5,000.....	849,717	366,958	³ 1,985,687	2,018,613	1,847,985	551,856	726,828	142,692
Returns \$5,000 under \$10,000.....	496,288	415,452	3,452,912	1,724,778	1,698,763	489,743	1,867,262	379,212
Returns \$10,000 or more.....	137,253	128,374	2,306,423	490,540	475,159	137,110	1,679,579	458,115

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Montana								
Grand total.....	229,443	135,948	³ 1,030,532	669,988	633,784	172,715	552,224	119,110
Taxable returns, total.....	170,617	103,747	969,660	489,258	477,193	170,617	553,905	119,110
Under \$1,000.....	5,880	-	4,845	5,880	5,880	-	761	151
\$1,000 under \$2,000.....	21,550	1,386	31,258	24,997	23,035	21,550	12,895	2,541
\$2,000 under \$3,000.....	16,303	3,591	40,875	25,402	24,599	16,303	20,514	4,051
\$3,000 under \$4,000.....	20,135	9,839	69,655	45,149	44,266	20,135	32,592	6,455
\$4,000 under \$5,000.....	23,525	14,314	104,754	68,814	66,747	23,525	48,277	9,520
\$5,000 under \$6,000.....	22,557	18,888	92,478	80,363	77,523	22,557	59,562	11,795
\$6,000 under \$7,000.....	17,729	15,107	114,134	65,402	65,101	17,729	61,476	12,452
\$7,000 under \$8,000.....	6,926	6,144	51,624	27,393	26,992	6,926	29,043	5,840
\$8,000 under \$9,000.....	13,535	12,953	113,523	54,324	54,324	13,535	64,544	13,197
\$9,000 under \$10,000.....	5,091	4,991	48,535	21,989	21,508	5,091	28,738	5,771
\$10,000 under \$11,000.....	4,874	4,644	50,823	19,220	18,760	4,874	32,773	6,741
\$11,000 under \$12,000.....	3,193	3,061	36,473	12,106	11,711	3,193	24,389	5,077
\$12,000 under \$13,000.....	1,907	1,809	23,834	7,466	7,236	1,907	16,657	3,440
\$13,000 under \$14,000.....	1,645	1,546	22,133	5,956	5,758	1,645	15,320	3,312
\$14,000 under \$15,000.....	921	888	13,359	3,917	3,818	921	9,472	2,023
\$15,000 under \$20,000.....	2,042	1,910	35,216	8,630	8,301	2,042	26,712	6,147
\$20,000 under \$25,000.....	1,251	1,186	27,337	4,907	4,742	1,251	21,702	5,419
\$25,000 under \$50,000.....	1,400	1,350	43,210	6,709	6,313	1,400	34,138	9,846
\$50,000 under \$100,000.....	131	120	8,039	549	502	131	6,636	2,689
\$100,000 under \$150,000.....	10	9	1,130	35	33	10	960	471
\$150,000 under \$200,000.....	4	4	636	19	17	4	586	285
\$200,000 under \$500,000.....	6	5	1,631	23	20	6	1,487	889
\$500,000 under \$1,000,000.....	2	2	1,558	8	7	2	1,271	998
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	58,826	32,201	³ 61,272	180,730	156,591	2,098	1,719	-
No adjusted gross income.....	4,943	3,558	³ 16,539	15,168	13,022	-	-	-
Under \$1,000.....	25,336	4,986	9,633	44,060	37,534	-	-	-
\$1,000 under \$2,000.....	13,541	10,020	20,032	45,767	34,771	-	-	-
\$2,000 under \$3,000.....	8,512	7,450	20,831	37,433	34,405	-	-	-
\$3,000 under \$4,000.....	3,373	3,172	11,533	16,906	15,463	2,098	1,719	-
\$4,000 under \$5,000.....	1,772	(4)	7,933	11,115	11,115	-	-	-
\$5,000 or more.....	1,349	1,349	7,839	10,281	10,281	-	-	-
Returns under \$5,000.....	144,870	59,982	³ 304,240	340,691	310,837	89,057	115,664	22,718
Returns \$5,000 under \$10,000.....	67,154	59,399	460,729	259,554	255,531	66,239	244,245	49,055
Returns \$10,000 or more.....	17,419	16,567	265,933	69,743	67,416	17,419	192,315	47,337
Nebraska								
Grand total.....	516,998	303,259	³ 2,406,813	1,454,694	1,360,666	392,319	1,323,804	291,282
Taxable returns, total.....	383,421	235,000	2,227,577	1,042,786	999,478	383,421	1,315,145	291,282
Under \$1,000.....	14,841	-	12,442	14,841	14,841	-	2,312	465
\$1,000 under \$2,000.....	41,742	3,289	61,915	47,606	45,231	41,742	25,565	5,070
\$2,000 under \$3,000.....	48,440	14,625	123,213	34,759	34,759	48,440	57,244	11,077
\$3,000 under \$4,000.....	50,919	26,409	178,611	116,003	105,157	50,919	86,823	16,823
\$4,000 under \$5,000.....	41,912	26,907	187,915	116,209	106,235	41,912	92,762	17,832
\$5,000 under \$6,000.....	48,837	39,278	267,713	156,147	153,058	48,837	137,460	27,091
\$6,000 under \$7,000.....	36,190	30,354	234,314	130,224	128,140	36,190	123,190	24,351
\$7,000 under \$8,000.....	27,185	24,911	203,713	34,525	33,622	27,185	119,272	23,857
\$8,000 under \$9,000.....	17,451	16,760	148,613	68,896	67,000	17,451	85,804	17,153
\$9,000 under \$10,000.....	14,998	14,408	142,015	52,138	61,938	14,998	84,166	17,123
\$10,000 under \$11,000.....	9,719	9,099	102,018	35,612	34,683	9,719	68,014	14,082
\$11,000 under \$12,000.....	7,047	6,567	80,816	26,032	24,935	7,047	55,062	11,538
\$12,000 under \$13,000.....	4,626	4,419	57,518	17,256	16,538	4,626	40,231	8,459
\$13,000 under \$14,000.....	3,406	3,200	45,718	12,384	11,698	3,406	32,641	6,917
\$14,000 under \$15,000.....	2,848	2,368	41,110	10,671	10,254	2,848	30,145	6,662
\$15,000 under \$20,000.....	6,361	5,945	109,613	23,784	22,893	6,361	83,269	19,414
\$20,000 under \$25,000.....	2,804	2,668	62,615	9,745	9,130	2,804	51,044	13,042
\$25,000 under \$50,000.....	3,389	3,157	111,815	13,294	12,323	3,389	93,325	28,748
\$50,000 under \$100,000.....	600	555	38,415	2,314	2,102	600	32,898	13,803
\$100,000 under \$150,000.....	71	58	8,318	247	212	71	7,068	3,708
\$150,000 under \$200,000.....	17	10	2,912	49	38	17	2,342	1,235
\$200,000 under \$500,000.....	17	12	5,017	47	40	17	4,406	2,519
\$500,000 under \$1,000,000.....	1	1	618	3	2	1	607	313
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	133,577	68,259	³ 179,316	411,908	361,188	8,898	8,659	-
No adjusted gross income.....	7,618	5,521	³ 11,519	25,086	22,476	-	-	-
Under \$1,000.....	53,734	10,379	24,111	86,946	76,210	-	-	-
\$1,000 under \$2,000.....	36,798	21,578	53,413	117,951	94,505	1,918	563	-
\$2,000 under \$3,000.....	19,166	15,022	46,515	85,661	73,728	-	-	-
\$3,000 under \$4,000.....	10,745	10,545	37,716	61,712	60,520	4,068	2,535	-
\$4,000 under \$5,000.....	3,607	3,406	15,718	32,925	32,323	1,506	1,774	-
\$5,000 or more.....	1,909	1,808	13,112	11,627	11,426	1,406	3,787	-
Returns under \$5,000.....	329,522	137,681	³ 730,410	779,699	700,634	205,346	269,074	130,440
Returns \$5,000 under \$10,000.....	146,467	127,417	1,008,112	522,872	514,499	145,965	552,812	51,267
Returns \$10,000 or more.....	41,009	38,161	668,311	132,123	145,533	41,008	501,918	109,575

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Nevada								
Grand total.....	137,051	75,141	3858,377	377,882	368,015	114,732	526,584	125,195
Taxable returns, total.....	113,995	65,665	835,594	315,607	309,418	113,995	525,579	125,195
Under \$1,000.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
\$1,000 under \$2,000.....	10,899	(4)	16,148	11,476	10,996	10,899	7,648	1,529
\$2,000 under \$3,000.....	7,252	(4)	18,150	11,798	11,606	7,252	8,978	1,790
\$3,000 under \$4,000.....	11,818	3,680	41,275	25,358	24,397	11,818	21,200	4,238
\$4,000 under \$5,000.....	11,312	6,196	51,013	30,480	29,228	11,312	25,288	5,104
\$5,000 under \$6,000.....	9,829	6,066	53,836	28,623	27,853	9,829	26,357	5,305
\$6,000 under \$7,000.....	10,182	7,463	65,401	32,123	31,834	10,182	36,561	7,556
\$7,000 under \$8,000.....	12,795	8,840	96,125	40,769	40,282	12,795	58,913	12,407
\$8,000 under \$9,000.....	6,973	5,530	59,115	22,504	22,408	6,973	33,884	7,134
\$9,000 under \$10,000.....	5,778	5,201	54,669	21,386	21,289	5,778	33,313	6,918
\$10,000 under \$11,000.....	5,995	5,530	62,595	21,909	21,710	5,995	39,490	8,286
\$11,000 under \$12,000.....	4,549	4,384	52,200	16,919	16,854	4,549	34,373	7,286
\$12,000 under \$13,000.....	3,553	3,319	44,306	13,417	13,250	3,553	29,868	6,436
\$13,000 under \$14,000.....	2,354	2,024	31,859	8,390	8,257	2,354	22,676	5,040
\$14,000 under \$15,000.....	1,494	1,361	21,597	5,151	5,018	1,494	15,207	3,453
\$15,000 under \$20,000.....	3,807	3,508	64,671	13,573	13,074	3,807	48,160	11,309
\$20,000 under \$25,000.....	789	690	17,636	2,858	2,759	789	14,318	3,849
\$25,000 under \$50,000.....	1,150	974	39,753	4,105	3,928	1,150	33,385	10,920
\$50,000 under \$100,000.....	346	325	22,002	1,370	1,323	346	18,326	7,580
\$100,000 under \$150,000.....	62	54	7,389	235	211	62	6,264	3,119
\$150,000 under \$200,000.....	13	9	2,259	43	33	13	1,913	1,010
\$200,000 under \$500,000.....	25	23	6,807	85	75	25	5,771	3,151
\$500,000 under \$1,000,000.....	7	6	4,085	22	20	7	3,059	1,658
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	23,056	9,476	322,783	62,275	58,597	(4)	(4)	-
No adjusted gross income.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
Under \$1,000.....	9,611	(4)	3,747	13,204	12,818	(4)	(4)	-
\$1,000 under \$2,000.....	5,818	2,323	7,635	16,105	13,873	(4)	(4)	-
\$2,000 under \$3,000.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
\$3,000 under \$4,000.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
\$4,000 under \$5,000.....	5,605	5,124	21,128	27,190	26,323	(4)	(4)	-
\$5,000 or more.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
Returns under \$5,000.....	66,579	19,063	3146,768	142,466	135,999	44,871	64,107	12,778
Returns \$5,000 under \$10,000.....	46,230	33,773	333,327	146,944	145,109	45,653	189,198	39,320
Returns \$10,000 or more.....	24,242	22,305	378,282	88,472	86,907	24,208	273,279	73,097
New Hampshire								
Grand total.....	242,521	140,081	31,193,355	673,597	646,742	201,997	656,639	141,491
Taxable returns, total.....	200,998	123,946	1,136,767	557,745	544,391	200,998	655,623	141,491
Under \$1,000.....	7,179	-	5,783	7,179	7,179	7,179	896	182
\$1,000 under \$2,000.....	19,118	(4)	28,742	22,415	22,212	19,118	12,276	2,452
\$2,000 under \$3,000.....	22,330	4,671	56,248	35,759	34,565	22,330	27,459	5,305
\$3,000 under \$4,000.....	26,661	14,050	94,062	61,186	58,518	26,661	45,918	8,971
\$4,000 under \$5,000.....	25,608	12,848	115,070	63,836	61,783	25,608	63,006	12,433
\$5,000 under \$6,000.....	28,873	23,217	157,028	99,686	97,091	28,873	76,468	15,404
\$6,000 under \$7,000.....	18,296	17,202	120,288	72,770	71,972	18,296	60,148	11,947
\$7,000 under \$8,000.....	18,142	16,561	136,509	64,273	63,374	18,142	79,761	16,324
\$8,000 under \$9,000.....	11,832	11,832	99,525	48,065	47,470	11,832	55,936	11,327
\$9,000 under \$10,000.....	5,328	5,328	50,764	16,548	16,447	5,328	34,880	7,024
\$10,000 under \$11,000.....	4,650	4,347	48,661	16,139	15,903	4,650	32,942	6,894
\$11,000 under \$12,000.....	3,537	3,368	40,608	13,407	13,104	3,537	27,358	5,747
\$12,000 under \$13,000.....	2,344	2,277	28,995	9,040	8,771	2,344	19,194	4,051
\$13,000 under \$14,000.....	1,244	1,142	16,722	4,433	4,366	1,244	12,169	2,691
\$14,000 under \$15,000.....	908	874	13,109	3,528	3,360	908	9,510	2,079
\$15,000 under \$20,000.....	2,586	2,519	45,563	10,745	10,108	2,586	34,240	7,967
\$20,000 under \$25,000.....	672	672	14,841	2,723	2,522	672	11,377	2,785
\$25,000 under \$50,000.....	1,296	1,181	42,578	4,884	4,653	1,296	34,301	10,066
\$50,000 under \$100,000.....	260	228	16,705	990	868	260	13,920	5,853
\$100,000 under \$150,000.....	25	24	2,977	112	102	25	2,510	1,197
\$150,000 under \$200,000.....	5	4	928	17	14	5	710	425
\$200,000 under \$500,000.....	4	3	1,061	10	9	4	644	367
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	41,523	16,135	356,588	115,852	102,351	(4)	(4)	-
No adjusted gross income.....	848	(4)	51,727	2,508	2,406	-	-	-
Under \$1,000.....	20,628	1,913	8,811	27,243	24,053	-	-	-
\$1,000 under \$2,000.....	8,346	5,779	11,825	26,951	20,520	-	-	-
\$2,000 under \$3,000.....	5,981	3,598	14,040	22,160	19,085	-	-	-
\$3,000 under \$4,000.....	4,487	3,499	16,008	25,423	24,720	(4)	(4)	-
\$4,000 under \$5,000.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
\$5,000 or more.....	1,633	(4)	7,631	11,567	11,567	(4)	(4)	-
Returns under \$5,000.....	142,285	49,168	3555,543	305,454	285,835	101,794	150,306	29,343
Returns \$5,000 under \$10,000.....	82,572	74,241	564,711	301,748	296,760	82,572	307,458	62,026
Returns \$10,000 or more.....	17,664	16,672	273,101	66,395	64,147	17,631	198,875	50,122

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
New Jersey								
Grand total.....	2,386,667	1,376,243	¹ 14,925,016	6,553,192	6,370,756	2,019,560	8,815,612	2,027,691
Taxable returns, total.....	2,007,446	1,241,846	14,427,007	5,591,988	5,535,846	2,007,446	8,809,307	2,027,691
Under \$1,000.....	47,216	-	39,001	47,216	47,216	47,216	7,360	1,459
\$1,000 under \$2,000.....	132,615	7,036	199,147	152,360	146,217	132,615	82,029	16,315
\$2,000 under \$3,000.....	154,234	27,075	387,440	247,866	232,613	154,234	182,166	35,949
\$3,000 under \$4,000.....	197,488	54,422	696,126	375,494	351,389	197,488	365,569	73,131
\$4,000 under \$5,000.....	214,652	98,329	966,100	533,075	512,407	214,652	492,871	99,943
\$5,000 under \$6,000.....	227,444	140,332	1,249,111	664,761	642,630	227,444	647,375	131,288
\$6,000 under \$7,000.....	223,333	172,488	1,442,159	748,556	736,213	223,333	762,834	155,358
\$7,000 under \$8,000.....	202,104	175,539	1,511,480	700,803	688,703	202,104	838,183	171,337
\$8,000 under \$9,000.....	140,513	126,088	1,191,451	507,559	501,409	140,513	697,423	143,579
\$9,000 under \$10,000.....	112,687	105,102	1,069,453	400,932	393,146	112,687	663,693	137,813
\$10,000 under \$11,000.....	91,866	86,755	961,477	332,305	328,852	91,866	614,714	128,581
\$11,000 under \$12,000.....	62,586	59,759	717,190	227,842	224,434	62,586	475,050	100,641
\$12,000 under \$13,000.....	41,443	38,766	516,488	149,881	146,903	41,443	352,369	75,864
\$13,000 under \$14,000.....	30,661	29,435	412,689	113,128	113,128	30,661	283,156	61,610
\$14,000 under \$15,000.....	21,148	19,890	305,809	76,783	75,097	21,148	213,872	47,403
\$15,000 under \$20,000.....	54,452	51,632	924,750	206,040	200,600	54,452	667,237	153,738
\$20,000 under \$25,000.....	21,605	20,110	477,893	82,719	79,472	21,605	363,877	92,336
\$25,000 under \$50,000.....	25,267	23,489	834,474	98,961	94,050	25,267	667,498	203,825
\$50,000 under \$100,000.....	5,158	4,743	339,850	19,633	18,198	5,158	283,781	119,532
\$100,000 under \$150,000.....	606	540	72,530	2,284	2,004	606	59,587	29,921
\$150,000 under \$200,000.....	172	150	29,541	635	549	172	23,925	12,840
\$200,000 under \$500,000.....	157	133	44,434	571	497	157	36,253	20,345
\$500,000 under \$1,000,000.....	29	24	18,938	100	85	29	15,886	8,430
\$1,000,000 or more.....	10	9	16,436	38	34	10	12,599	6,453
Nontaxable returns, total.....	379,221	134,397	³ 498,009	961,204	834,910	12,114	6,305	-
No adjusted gross income.....	8,901	3,081	⁵ 16,552	18,767	15,779	-	-	-
Under \$1,000.....	197,912	19,100	86,512	279,523	248,654	(⁴)	(⁴)	-
\$1,000 under \$2,000.....	83,326	39,077	121,531	236,431	187,023	4,515	827	-
\$2,000 under \$3,000.....	42,822	33,032	104,556	162,925	131,955	-	-	-
\$3,000 under \$4,000.....	26,984	22,612	93,871	133,271	124,180	6,496	3,842	-
\$4,000 under \$5,000.....	11,565	9,984	51,574	76,547	75,070	-	-	-
\$5,000 or more.....	7,711	7,511	56,437	53,740	52,249	1,003	1,623	-
Returns under \$5,000.....	1,117,715	313,748	³ 2,731,106	2,263,475	2,072,503	757,316	1,134,677	226,797
Returns \$5,000 under \$10,000.....	913,129	726,398	6,507,434	3,073,279	3,011,587	906,974	3,610,183	739,375
Returns \$10,000 or more.....	355,823	336,097	5,687,336	1,316,438	1,286,666	355,270	4,070,752	1,061,519
New Mexico								
Grand total.....	284,079	181,733	¹ 1,439,871	911,668	886,605	209,917	734,472	163,859
Taxable returns, total.....	208,689	141,618	1,317,638	652,965	642,067	208,689	733,391	163,859
Under \$1,000.....	5,719	-	4,611	5,719	5,719	5,719	675	131
\$1,000 under \$2,000.....	21,775	(⁴)	31,517	25,907	24,824	21,775	12,130	2,417
\$2,000 under \$3,000.....	23,573	9,081	59,046	42,615	41,911	23,573	25,697	5,070
\$3,000 under \$4,000.....	26,160	15,226	92,781	72,775	70,601	26,160	36,325	7,256
\$4,000 under \$5,000.....	21,781	15,782	97,316	69,916	69,513	21,781	41,041	8,272
\$5,000 under \$6,000.....	20,413	15,696	113,339	77,772	75,899	20,413	47,905	9,452
\$6,000 under \$7,000.....	19,984	18,022	129,289	79,039	78,939	19,984	57,933	11,574
\$7,000 under \$8,000.....	13,568	12,570	101,112	58,884	58,180	13,568	48,737	9,777
\$8,000 under \$9,000.....	14,478	13,782	122,339	58,104	57,312	14,478	69,631	14,171
\$9,000 under \$10,000.....	10,687	10,587	101,611	46,164	45,762	10,687	57,796	11,733
\$10,000 under \$11,000.....	8,072	7,635	84,718	31,696	31,395	8,072	53,662	11,180
\$11,000 under \$12,000.....	5,244	5,143	60,054	20,033	19,866	5,244	39,233	8,231
\$12,000 under \$13,000.....	3,431	3,230	42,817	13,387	13,152	3,431	28,672	6,194
\$13,000 under \$14,000.....	2,856	2,721	38,461	11,087	10,988	2,856	26,724	5,832
\$14,000 under \$15,000.....	2,184	1,949	31,656	8,066	7,965	2,184	22,527	5,095
\$15,000 under \$20,000.....	5,023	4,553	86,269	17,347	16,254	5,023	65,557	15,511
\$20,000 under \$25,000.....	1,806	1,736	40,079	6,552	6,219	1,806	32,056	8,096
\$25,000 under \$50,000.....	1,599	1,524	53,811	6,607	6,370	1,599	44,103	13,595
\$50,000 under \$100,000.....	282	271	18,073	1,121	1,039	282	15,516	6,378
\$100,000 under \$150,000.....	32	29	3,723	102	95	32	3,268	1,676
\$150,000 under \$200,000.....	13	10	2,253	46	42	13	2,029	1,113
\$200,000 under \$500,000.....	9	5	2,663	26	22	9	2,174	1,105
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	75,390	40,115	³ 122,233	258,703	244,538	(⁴)	(⁴)	-
No adjusted gross income.....	2,837	(⁴)	⁶ 7,149	7,149	6,357	-	-	-
Under \$1,000.....	29,305	4,645	12,083	41,598	38,619	-	-	-
\$1,000 under \$2,000.....	17,090	11,181	26,344	57,332	51,421	-	-	-
\$2,000 under \$3,000.....	11,256	9,084	27,457	53,891	50,535	-	-	-
\$3,000 under \$4,000.....	9,084	7,611	31,781	52,145	51,454	(⁴)	(⁴)	-
\$4,000 under \$5,000.....	3,173	3,173	14,241	22,976	22,574	-	-	-
\$5,000 or more.....	2,645	2,611	17,021	23,612	23,578	-	-	-
Returns under \$5,000.....	171,753	79,659	³ 390,531	452,023	433,528	100,203	116,884	23,146
Returns \$5,000 under \$10,000.....	81,609	73,136	582,861	342,943	339,072	79,130	282,002	56,707
Returns \$10,000 or more.....	30,717	28,938	466,477	116,702	114,005	30,584	335,586	84,006

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
New York								
Grand total.....	6,629,260	3,462,166	341,477,457	17,741,358	16,894,554	5,633,627	24,009,375	5,778,748
Taxable returns, total.....	5,591,077	3,096,423	40,032,867	15,000,945	14,510,274	5,591,077	23,979,441	5,778,748
Under \$1,000.....	130,139	-	108,124	130,139	130,139	130,139	18,418	3,649
\$1,000 under \$2,000.....	430,177	17,139	642,387	498,369	480,633	430,177	253,013	50,250
\$2,000 under \$3,000.....	527,485	83,109	1,329,597	862,831	815,391	527,485	605,974	119,518
\$3,000 under \$4,000.....	648,458	190,353	2,276,476	1,329,210	1,251,551	648,458	1,116,720	222,877
\$4,000 under \$5,000.....	663,176	283,048	2,986,261	1,603,507	1,539,280	663,176	1,540,113	311,175
\$5,000 under \$6,000.....	624,602	361,145	3,439,413	1,771,170	1,709,220	624,602	1,794,629	364,965
\$6,000 under \$7,000.....	555,336	412,897	3,603,351	1,777,773	1,736,516	555,336	1,941,034	395,596
\$7,000 under \$8,000.....	468,147	381,521	3,502,778	1,608,019	1,577,603	468,147	1,928,964	396,115
\$8,000 under \$9,000.....	353,066	300,359	2,998,665	1,210,172	1,186,468	353,066	1,760,017	365,137
\$9,000 under \$10,000.....	278,010	240,332	2,630,858	947,296	925,908	278,010	1,608,232	335,923
\$10,000 under \$11,000.....	212,618	192,167	2,226,544	751,861	738,913	212,618	1,395,072	293,173
\$11,000 under \$12,000.....	145,631	133,073	1,670,840	511,936	501,273	145,631	1,083,757	230,143
\$12,000 under \$13,000.....	103,217	94,084	1,287,265	363,533	355,363	103,217	852,687	183,525
\$13,000 under \$14,000.....	71,232	65,350	959,400	250,451	242,949	71,232	646,048	140,828
\$14,000 under \$15,000.....	56,192	51,494	813,283	197,934	191,132	56,192	551,113	121,882
\$15,000 under \$20,000.....	148,362	134,690	2,531,501	542,119	523,593	148,362	1,751,300	404,278
\$20,000 under \$25,000.....	61,665	55,073	1,372,576	223,250	213,076	61,665	987,691	248,371
\$25,000 under \$50,000.....	83,891	74,663	2,808,890	313,425	293,613	83,891	2,054,048	614,316
\$50,000 under \$100,000.....	23,307	20,577	1,547,927	85,780	78,482	23,307	1,156,405	470,094
\$100,000 under \$150,000.....	3,509	3,007	419,935	12,425	10,865	3,509	308,780	151,212
\$150,000 under \$200,000.....	1,245	1,057	213,410	4,345	3,759	1,245	153,833	81,173
\$200,000 under \$500,000.....	1,345	1,113	383,726	4,524	3,826	1,345	269,537	151,988
\$500,000 under \$1,000,000.....	187	137	123,977	614	504	187	87,755	51,279
\$1,000,000 or more.....	80	55	155,683	262	217	80	114,281	71,281
Montaxable returns, total.....	1,038,183	365,743	31,444,590	2,740,413	2,384,280	42,550	29,934	-
No adjusted gross income.....	24,555	13,190	567,830	60,733	51,315	-	-	-
Under \$1,000.....	506,840	52,025	225,229	727,123	645,408	(4)	(4)	-
\$1,000 under \$2,000.....	244,945	112,656	356,699	718,338	571,288	11,194	4,208	-
\$2,000 under \$3,000.....	125,589	79,723	306,480	492,281	421,643	13,165	8,003	-
\$3,000 under \$4,000.....	79,706	61,458	274,426	403,587	372,659	10,136	8,813	-
\$4,000 under \$5,000.....	33,487	28,627	148,552	193,262	182,129	5,080	2,722	-
\$5,000 or more.....	23,061	18,064	201,034	145,089	139,838	2,485	6,159	-
Returns under \$5,000.....	3,414,557	921,328	38,586,401	7,019,380	6,461,436	2,439,500	3,558,013	707,469
Returns \$5,000 under \$10,000.....	2,299,877	1,712,680	16,302,224	7,450,314	7,267,605	2,281,273	9,036,276	1,857,736
Returns \$10,000 or more.....	914,826	828,158	16,588,832	3,271,664	3,165,513	912,854	11,415,086	3,213,543
North Carolina								
Grand total.....	1,353,694	750,255	35,960,224	4,042,559	3,940,600	961,378	2,857,247	641,511
Taxable returns, total.....	957,738	587,384	5,383,864	2,732,333	2,687,947	957,738	2,854,226	641,511
Under \$1,000.....	30,399	(4)	25,627	30,399	30,399	30,399	4,720	937
\$1,000 under \$2,000.....	91,095	9,639	138,931	112,572	112,572	91,095	52,578	10,469
\$2,000 under \$3,000.....	132,870	42,867	335,827	262,392	256,897	132,870	130,848	26,057
\$3,000 under \$4,000.....	151,633	72,207	532,783	392,367	385,232	151,633	217,042	43,435
\$4,000 under \$5,000.....	124,688	88,236	556,264	388,216	380,570	124,688	228,160	45,713
\$5,000 under \$6,000.....	120,040	92,664	657,569	410,387	405,676	120,040	301,091	60,532
\$6,000 under \$7,000.....	86,565	76,145	558,603	328,305	326,033	86,565	265,274	53,420
\$7,000 under \$8,000.....	60,539	56,300	451,916	228,111	224,861	60,539	238,998	48,114
\$8,000 under \$9,000.....	43,907	39,764	371,202	157,870	155,905	43,907	212,753	43,271
\$9,000 under \$10,000.....	31,722	29,947	298,908	107,099	104,376	31,722	186,953	38,164
\$10,000 under \$11,000.....	20,784	19,687	217,900	76,985	75,887	20,784	133,469	27,621
\$11,000 under \$12,000.....	13,557	13,042	155,901	52,955	52,336	13,557	99,087	20,775
\$12,000 under \$13,000.....	9,160	8,610	114,366	33,216	32,665	9,160	75,233	15,884
\$13,000 under \$14,000.....	6,275	5,803	84,719	21,938	21,184	6,275	57,020	12,312
\$14,000 under \$15,000.....	5,145	4,870	74,448	19,033	18,622	5,145	50,190	10,880
\$15,000 under \$20,000.....	12,469	11,438	211,727	43,913	42,398	12,469	151,143	34,854
\$20,000 under \$25,000.....	5,786	5,373	129,078	21,973	21,219	5,786	93,550	23,213
\$25,000 under \$50,000.....	9,029	8,437	299,031	35,548	33,797	9,029	226,859	67,354
\$50,000 under \$100,000.....	1,757	1,572	113,099	6,761	6,242	1,757	87,832	35,605
\$100,000 under \$150,000.....	216	199	25,578	842	741	216	19,530	9,688
\$150,000 under \$200,000.....	45	40	7,571	179	163	45	5,399	2,824
\$200,000 under \$500,000.....	51	44	14,942	192	161	51	10,513	5,879
\$500,000 under \$1,000,000.....	4	3	2,560	11	9	4	2,115	1,299
\$1,000,000 or more.....	2	-	5,314	4	2	2	3,869	3,211
Montaxable returns, total.....	395,956	162,871	35,766,360	1,310,226	1,252,653	3,640	3,021	-
No adjusted gross income.....	8,607	5,196	315,468	24,849	22,725	-	-	-
Under \$1,000.....	163,384	26,444	77,883	317,288	296,249	-	-	-
\$1,000 under \$2,000.....	110,655	53,441	157,483	369,874	350,071	-	-	-
\$2,000 under \$3,000.....	60,833	37,236	151,593	275,191	265,054	-	-	-
\$3,000 under \$4,000.....	36,836	28,671	127,348	212,766	209,262	3,640	3,021	-
\$4,000 under \$5,000.....	10,463	8,066	46,097	72,748	72,368	-	-	-
\$5,000 or more.....	5,178	3,817	31,424	37,510	36,924	-	-	-
Returns under \$5,000.....	921,463	372,500	32,134,368	2,459,727	2,381,399	534,001	635,375	126,611
Returns \$5,000 under \$10,000.....	347,800	298,590	2,367,190	1,268,784	1,253,389	343,058	1,205,693	243,501
Returns \$10,000 or more.....	84,431	79,165	1,458,666	314,048	305,812	84,319	1,016,179	271,399

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
North Dakota								
Grand total.....	209,068	133,443	³ 891,709	676,238	640,011	145,789	423,537	89,226
Taxable returns, total.....	140,241	89,653	781,671	414,533	400,674	140,241	420,213	89,226
Under \$1,000.....	3,478	-	1,118	3,478	3,478	3,478	719	142
\$1,000 under \$2,000.....	18,268	(⁴)	27,501	20,799	20,264	18,268	11,607	2,306
\$2,000 under \$3,000.....	13,812	5,637	31,840	26,542	24,639	13,812	15,076	2,869
\$3,000 under \$4,000.....	20,612	11,168	71,550	48,728	46,435	20,612	32,479	6,258
\$4,000 under \$5,000.....	21,198	15,929	96,108	69,857	66,285	21,198	40,225	7,479
\$5,000 under \$6,000.....	13,771	10,788	74,766	49,920	48,916	13,771	34,106	6,688
\$6,000 under \$7,000.....	13,446	11,157	86,010	47,900	46,896	13,446	45,411	8,835
\$7,000 under \$8,000.....	11,443	9,954	86,139	48,263	47,460	11,443	43,531	8,499
\$8,000 under \$9,000.....	5,471	5,070	45,883	20,213	19,911	5,471	25,697	5,062
\$9,000 under \$10,000.....	6,756	6,656	64,033	26,640	25,845	6,756	37,393	7,529
\$10,000 under \$11,000.....	3,104	3,038	32,663	15,123	14,855	3,104	19,011	3,853
\$11,000 under \$12,000.....	2,300	2,133	26,448	9,393	9,057	2,300	17,302	3,538
\$12,000 under \$13,000.....	1,005	972	12,682	3,885	3,709	1,005	8,560	1,776
\$13,000 under \$14,000.....	837	804	11,209	3,314	3,012	837	7,963	1,731
\$14,000 under \$15,000.....	735	735	10,626	3,637	3,637	735	7,001	1,487
\$15,000 under \$20,000.....	2,145	2,111	36,607	8,988	8,655	2,145	26,672	6,009
\$20,000 under \$25,000.....	909	841	20,168	3,841	3,808	909	15,857	4,009
\$25,000 under \$50,000.....	829	745	27,616	3,501	3,338	829	21,462	6,470
\$50,000 under \$100,000.....	94	94	5,875	407	382	94	4,877	1,979
\$100,000 under \$150,000.....	17	16	2,004	66	63	17	1,799	879
\$150,000 under \$200,000.....	3	3	494	8	6	3	460	232
\$200,000 under \$500,000.....	7	6	2,001	26	21	7	1,723	962
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	1	1	1,330	4	2	1	1,282	634
Nontaxable returns, total.....	68,827	43,790	³ 118,038	261,705	239,337	5,548	3,324	-
No adjusted gross income.....	4,222	2,610	55,858	13,192	11,494	-	-	-
Under \$1,000.....	21,429	6,834	10,522	43,433	38,694	-	-	-
\$1,000 under \$2,000.....	17,613	11,712	25,881	61,455	52,093	2,702	1,229	-
\$2,000 under \$3,000.....	11,133	9,406	26,759	46,849	42,071	-	-	-
\$3,000 under \$4,000.....	6,819	5,818	23,835	39,332	38,629	2,008	1,205	-
\$4,000 under \$5,000.....	5,088	4,887	22,924	36,509	35,421	-	-	-
\$5,000 or more.....	2,523	2,523	13,975	20,935	20,935	838	890	-
Returns under \$5,000.....	143,672	75,796	³ 338,180	410,174	379,503	82,078	102,540	19,054
Returns \$5,000 under \$10,000.....	53,372	46,110	370,266	213,792	209,884	51,691	186,874	36,613
Returns \$10,000 or more.....	12,024	11,537	190,263	52,272	50,624	12,020	134,123	33,559
Ohio								
Grand total.....	3,360,412	2,103,251	³ 19,569,650	9,873,240	9,440,730	2,811,656	11,235,183	2,557,600
Taxable returns, total.....	2,789,309	1,838,148	18,735,585	8,154,312	7,930,114	2,789,309	11,217,179	2,557,600
Under \$1,000.....	73,844	-	61,366	73,844	73,844	73,844	10,995	2,185
\$1,000 under \$2,000.....	207,894	12,360	308,353	238,161	231,499	207,894	127,702	25,348
\$2,000 under \$3,000.....	218,384	57,440	545,675	367,999	339,375	218,384	254,608	50,456
\$3,000 under \$4,000.....	265,851	106,347	933,653	568,802	535,929	265,851	465,752	92,533
\$4,000 under \$5,000.....	302,011	164,283	1,368,058	799,592	775,159	302,011	696,164	139,795
\$5,000 under \$6,000.....	362,335	271,567	2,001,163	1,180,524	1,142,096	362,335	1,000,736	201,842
\$6,000 under \$7,000.....	344,560	283,744	2,238,829	1,196,240	1,177,763	344,560	1,187,886	240,514
\$7,000 under \$8,000.....	273,920	244,578	2,044,939	991,421	971,028	273,920	1,154,485	235,008
\$8,000 under \$9,000.....	198,544	185,044	1,681,266	756,209	748,924	198,544	969,974	199,303
\$9,000 under \$10,000.....	166,088	157,312	1,573,233	616,842	604,206	166,088	970,957	201,123
\$10,000 under \$11,000.....	103,337	97,847	1,080,818	372,362	367,484	103,337	706,178	147,910
\$11,000 under \$12,000.....	70,170	67,397	804,223	249,003	246,096	70,170	547,233	116,060
\$12,000 under \$13,000.....	47,077	45,205	586,978	168,933	165,493	47,077	408,831	88,006
\$13,000 under \$14,000.....	32,259	30,287	434,367	112,564	110,024	32,259	310,195	68,035
\$14,000 under \$15,000.....	22,110	20,706	319,651	79,185	76,946	22,110	231,128	51,402
\$15,000 under \$20,000.....	49,659	47,221	842,213	184,505	178,525	49,659	625,480	145,107
\$20,000 under \$25,000.....	18,286	16,616	405,599	69,280	65,665	18,286	314,141	80,147
\$25,000 under \$50,000.....	25,519	23,483	850,767	100,238	94,159	25,519	695,846	215,585
\$50,000 under \$100,000.....	6,085	5,523	399,502	23,631	21,663	6,085	335,023	141,697
\$100,000 under \$150,000.....	815	713	97,310	3,017	2,580	815	79,918	40,848
\$150,000 under \$200,000.....	254	219	43,420	905	766	254	35,012	19,279
\$200,000 under \$500,000.....	265	222	75,171	916	772	265	58,321	34,642
\$500,000 under \$1,000,000.....	32	27	20,393	107	89	32	15,240	9,726
\$1,000,000 or more.....	10	8	18,338	32	29	10	15,374	11,049
Nontaxable returns, total.....	571,103	265,103	³ 834,365	1,718,928	1,510,616	22,347	18,004	-
No adjusted gross income.....	13,911	7,773	41,392	36,999	32,302	-	-	-
Under \$1,000.....	251,680	39,445	108,562	389,084	350,570	(⁴)	(⁴)	-
\$1,000 under \$2,000.....	141,001	86,330	204,392	448,892	355,917	4,662	1,211	-
\$2,000 under \$3,000.....	82,392	60,119	200,290	349,203	296,474	8,335	5,955	-
\$3,000 under \$4,000.....	38,368	31,812	131,237	200,664	189,310	4,965	4,218	-
\$4,000 under \$5,000.....	23,422	21,224	103,523	149,796	146,326	(⁴)	(⁴)	-
\$5,000 or more.....	20,329	18,400	126,453	144,290	139,717	2,292	4,350	-
Returns under \$5,000.....	1,618,758	587,133	³ 9,924,717	3,623,036	3,326,705	1,088,039	1,563,875	310,317
Returns \$5,000 under \$10,000.....	1,365,166	1,160,271	9,655,384	4,883,076	4,781,692	1,347,639	5,287,254	1,077,790
Returns \$10,000 or more.....	376,488	355,847	5,989,349	1,367,128	1,332,333	375,978	4,379,054	1,169,493

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Oklahoma								
Grand total.....	747,105	490,411	³ 3,454,506	2,122,657	2,032,754	542,081	1,784,389	407,295
Taxable returns, total.....	536,868	375,215	3,212,854	1,528,627	1,492,462	536,868	1,780,653	407,295
Under \$1,000.....	21,065	-	17,589	21,065	21,065	21,065	3,040	608
\$1,000 under \$2,000.....	57,426	7,406	82,589	71,220	70,119	57,426	28,094	5,577
\$2,000 under \$3,000.....	48,378	22,281	119,131	86,716	84,300	48,378	48,900	9,494
\$3,000 under \$4,000.....	70,764	47,988	246,053	183,349	175,820	70,764	96,385	18,912
\$4,000 under \$5,000.....	73,891	53,450	332,731	231,177	225,565	73,891	135,149	26,659
\$5,000 under \$6,000.....	63,860	56,576	349,749	223,312	218,901	63,860	154,227	30,480
\$6,000 under \$7,000.....	54,488	49,600	351,702	188,865	185,959	54,488	179,376	35,931
\$7,000 under \$8,000.....	37,558	35,762	281,943	138,047	134,749	37,558	152,555	30,867
\$8,000 under \$9,000.....	32,216	29,611	273,247	107,335	105,837	32,216	164,050	33,608
\$9,000 under \$10,000.....	17,588	15,794	165,489	65,020	63,717	17,588	99,596	20,712
\$10,000 under \$11,000.....	15,128	14,826	158,426	54,329	53,333	15,128	99,577	20,636
\$11,000 under \$12,000.....	10,186	9,755	117,109	34,840	33,939	10,186	78,600	16,490
\$12,000 under \$13,000.....	6,814	6,477	84,749	23,133	22,631	6,814	57,935	12,364
\$13,000 under \$14,000.....	5,311	5,144	71,599	19,381	18,948	5,311	48,396	10,474
\$14,000 under \$15,000.....	3,689	3,388	53,407	13,119	12,786	3,689	37,452	8,281
\$15,000 under \$20,000.....	8,761	8,261	147,991	31,581	30,781	8,761	108,603	24,850
\$20,000 under \$25,000.....	3,400	3,066	75,411	12,040	11,475	3,400	58,099	15,036
\$25,000 under \$50,000.....	5,077	4,699	169,371	19,360	18,344	5,077	135,172	41,246
\$50,000 under \$100,000.....	1,029	925	68,714	3,797	3,390	1,029	57,688	24,554
\$100,000 under \$150,000.....	142	126	16,836	556	486	142	13,983	6,915
\$150,000 under \$200,000.....	38	30	6,368	141	113	38	5,356	2,858
\$200,000 under \$500,000.....	49	43	13,784	206	176	49	10,665	6,026
\$500,000 under \$1,000,000.....	7	5	4,850	27	20	7	4,311	2,766
\$1,000,000 or more.....	3	2	4,016	11	8	3	3,444	1,951
Nontaxable returns, total.....	210,237	115,196	³ 241,652	594,030	540,292	5,213	3,736	-
No adjusted gross income.....	8,870	7,165	⁴ 49,667	25,229	21,926	-	-	-
Under \$1,000.....	92,159	22,671	44,902	154,212	140,653	-	-	-
\$1,000 under \$2,000.....	56,088	38,919	80,601	171,792	147,575	2,996	939	-
\$2,000 under \$3,000.....	28,663	24,573	69,946	120,640	112,911	-	-	-
\$3,000 under \$4,000.....	17,514	16,913	59,183	89,883	86,887	1,208	828	-
\$4,000 under \$5,000.....	3,903	(⁴)	17,440	19,723	19,018	-	-	-
\$5,000 or more.....	3,040	2,046	19,247	12,551	11,322	1,009	1,969	-
Returns under \$5,000.....	478,721	244,275	¹ 1,020,498	1,175,006	1,105,839	275,728	313,335	61,250
Returns \$5,000 under \$10,000.....	208,706	189,345	1,440,427	734,963	720,352	206,711	751,722	151,598
Returns \$10,000 or more.....	59,678	56,791	993,581	212,688	206,563	59,642	719,332	194,447
Oregon								
Grand total.....	627,907	406,946	³ 3,400,361	1,824,226	1,740,210	507,402	1,886,813	417,687
Taxable returns, total.....	501,730	343,285	3,246,070	1,463,129	1,428,312	501,730	1,881,177	417,687
Under \$1,000.....	15,826	-	13,369	15,826	15,826	15,826	2,528	495
\$1,000 under \$2,000.....	41,186	3,891	62,459	48,559	46,971	41,186	25,337	5,029
\$2,000 under \$3,000.....	41,205	10,581	103,094	69,300	63,845	41,205	49,073	9,566
\$3,000 under \$4,000.....	49,192	24,647	172,597	104,148	100,562	49,192	86,417	17,312
\$4,000 under \$5,000.....	59,362	40,280	269,561	165,308	157,651	59,362	131,008	25,838
\$5,000 under \$6,000.....	70,033	54,943	384,827	240,140	235,064	70,033	183,944	36,956
\$6,000 under \$7,000.....	55,452	47,709	361,195	186,361	186,361	55,452	191,047	38,503
\$7,000 under \$8,000.....	48,086	44,900	359,844	187,036	185,744	48,086	192,933	39,041
\$8,000 under \$9,000.....	33,983	32,893	290,087	121,858	121,589	33,983	170,728	34,794
\$9,000 under \$10,000.....	21,592	20,401	204,770	80,273	78,184	21,592	124,112	25,555
\$10,000 under \$11,000.....	17,479	17,012	182,890	64,868	64,007	17,479	116,928	24,248
\$11,000 under \$12,000.....	12,956	12,490	148,620	47,128	46,233	12,956	98,403	20,664
\$12,000 under \$13,000.....	8,900	8,468	110,902	32,404	31,740	8,900	74,734	15,808
\$13,000 under \$14,000.....	6,204	5,970	83,653	21,124	20,395	6,204	57,867	12,489
\$14,000 under \$15,000.....	3,485	3,320	50,406	13,400	13,168	3,485	35,495	7,878
\$15,000 under \$20,000.....	8,282	7,785	139,742	29,913	28,785	8,282	101,804	23,346
\$20,000 under \$25,000.....	2,673	2,541	59,400	10,982	10,717	2,673	42,962	10,526
\$25,000 under \$50,000.....	4,818	4,518	160,784	19,056	17,851	4,818	125,190	37,859
\$50,000 under \$100,000.....	873	809	56,584	3,410	3,147	873	44,921	18,456
\$100,000 under \$150,000.....	92	86	10,880	367	321	92	8,989	4,412
\$150,000 under \$200,000.....	24	19	4,223	76	66	24	3,275	1,740
\$200,000 under \$500,000.....	15	12	4,181	52	43	15	3,363	1,817
\$500,000 under \$1,000,000.....	9	8	5,788	35	33	9	5,206	2,654
\$1,000,000 or more.....	3	2	6,214	11	9	3	4,913	2,701
Nontaxable returns, total.....	126,177	63,661	³ 154,291	361,097	311,898	5,672	5,636	-
No adjusted gross income.....	5,343	4,131	⁵ 27,728	14,522	13,414	-	-	-
Under \$1,000.....	56,053	11,282	26,375	87,729	76,951	-	-	-
\$1,000 under \$2,000.....	31,066	19,137	45,295	97,393	78,604	-	-	-
\$2,000 under \$3,000.....	17,981	14,997	44,761	75,333	64,223	4,574	3,327	-
\$3,000 under \$4,000.....	9,884	8,792	34,222	48,539	43,179	-	-	-
\$4,000 under \$5,000.....	(⁴)	(⁴)	(⁴)	(⁴)	(⁴)	(⁴)	(⁴)	-
\$5,000 or more.....	3,159	3,126	19,305	20,630	19,172	(⁴)	(⁴)	-
Returns under \$5,000.....	329,789	139,934	³ 756,066	743,608	677,581	211,345	297,690	58,240
Returns \$5,000 under \$10,000.....	232,137	203,837	1,617,848	837,180	825,667	230,145	864,287	174,849
Returns \$10,000 or more.....	65,981	63,175	1,026,447	243,438	236,962	65,912	724,836	184,598

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Pennsylvania								
Grand total.....	4,021,286	2,351,897	21,708,880	11,320,854	10,897,656	3,360,078	12,170,250	2,775,745
Taxable returns, total.....	3,338,551	2,046,473	20,717,799	9,298,191	9,077,133	3,338,551	12,155,446	2,775,745
Under \$1,000.....	84,117	-	71,385	84,117	84,117	84,117	13,490	2,680
\$1,000 under \$2,000.....	276,201	15,335	444,290	319,080	307,532	276,201	162,300	32,225
\$2,000 under \$3,000.....	330,830	68,448	840,256	523,810	498,841	330,830	402,117	79,035
\$3,000 under \$4,000.....	382,698	154,699	1,319,825	801,739	758,972	382,698	668,566	133,085
\$4,000 under \$5,000.....	437,130	244,246	1,917,176	1,188,456	1,157,717	437,130	968,185	195,339
\$5,000 under \$6,000.....	460,281	339,354	2,512,154	1,461,191	1,438,295	460,281	1,272,643	237,958
\$6,000 under \$7,000.....	385,667	316,668	2,512,169	1,334,470	1,312,218	385,667	1,318,594	267,507
\$7,000 under \$8,000.....	274,355	253,004	2,016,678	1,031,398	1,020,808	274,355	1,109,180	225,944
\$8,000 under \$9,000.....	204,941	189,356	1,714,271	755,895	748,261	204,941	1,015,872	208,609
\$9,000 under \$10,000.....	143,201	131,574	1,316,314	490,317	490,670	143,201	861,319	179,133
\$10,000 under \$11,000.....	96,447	91,461	1,018,644	341,962	336,303	96,447	656,552	136,968
\$11,000 under \$12,000.....	61,912	57,970	719,682	219,978	216,882	61,912	477,569	101,353
\$12,000 under \$13,000.....	41,807	39,317	510,863	146,104	143,583	41,807	360,171	77,675
\$13,000 under \$14,000.....	27,987	25,605	316,692	99,707	96,720	27,987	263,171	57,598
\$14,000 under \$15,000.....	20,258	19,072	212,815	72,426	69,840	20,258	208,963	46,180
\$15,000 under \$20,000.....	52,751	48,410	819,098	200,242	193,230	52,751	652,751	150,952
\$20,000 under \$25,000.....	21,428	19,548	416,570	81,394	78,018	21,428	366,099	93,018
\$25,000 under \$50,000.....	27,935	24,760	910,399	104,922	96,332	27,935	748,327	230,790
\$50,000 under \$100,000.....	7,084	6,329	416,378	26,602	24,264	7,084	388,895	164,691
\$100,000 under \$150,000.....	865	761	114,381	3,076	2,616	865	89,412	43,636
\$150,000 under \$200,000.....	318	273	4,439	1,162	980	318	43,759	23,884
\$200,000 under \$500,000.....	266	228	3,292	914	749	266	58,221	34,152
\$500,000 under \$1,000,000.....	46	35	3,315	146	121	46	25,797	15,879
\$1,000,000 or more.....	26	20	6,713	83	64	26	27,337	17,454
Nontaxable returns, total.....	682,735	305,424	911,081	2,022,663	1,820,523	21,527	14,804	-
No adjusted gross income.....	20,338	12,378	5,898	57,242	50,575	-	-	-
Under \$1,000.....	308,095	48,671	112,159	480,745	428,984	(4)	(4)	-
\$1,000 under \$2,000.....	169,812	96,483	215,527	531,408	451,321	4,910	1,530	-
\$2,000 under \$3,000.....	86,126	63,370	213,891	360,936	318,867	8,377	6,018	-
\$3,000 under \$4,000.....	58,173	46,870	211,254	315,730	302,595	5,213	2,896	-
\$4,000 under \$5,000.....	22,910	21,620	111,651	142,401	139,735	(4)	(4)	-
\$5,000 or more.....	17,281	16,032	112,497	134,001	128,446	1,829	3,862	-
Returns under \$5,000.....	2,176,430	772,120	15,441,516	4,805,864	4,499,256	1,530,674	2,225,600	442,364
Returns \$5,000 under \$10,000.....	1,485,045	1,245,580	10,218,326	5,213,962	5,137,100	1,470,039	5,580,684	1,139,151
Returns \$10,000 or more.....	359,811	334,197	6,059,038	1,301,028	1,261,300	359,365	4,363,966	1,194,230
Rhode Island								
Grand total.....	326,278	172,851	3,112,435	833,963	793,648	272,457	937,486	214,739
Taxable returns, total.....	271,273	154,464	1,510,074	694,407	673,874	271,273	936,701	214,739
Under \$1,000.....	8,584	-	6,859	8,584	8,584	8,584	1,013	203
\$1,000 under \$2,000.....	24,780	(4)	7,025	27,755	27,656	24,780	15,726	3,124
\$2,000 under \$3,000.....	31,750	4,254	10,306	44,737	42,163	31,750	42,988	8,568
\$3,000 under \$4,000.....	40,846	12,773	14,065	78,401	75,739	40,846	73,551	14,789
\$4,000 under \$5,000.....	33,583	21,610	11,228	92,009	87,925	33,583	72,307	14,492
\$5,000 under \$6,000.....	34,573	26,924	10,273	109,188	104,551	34,573	95,707	18,871
\$6,000 under \$7,000.....	26,369	22,426	119,888	85,257	83,876	26,369	90,302	18,332
\$7,000 under \$8,000.....	21,151	19,836	118,362	67,385	65,770	21,151	96,424	19,540
\$8,000 under \$9,000.....	16,312	15,321	117,201	54,290	54,290	16,312	86,629	17,914
\$9,000 under \$10,000.....	8,877	8,187	44,501	38,420	38,222	8,877	48,026	10,037
\$10,000 under \$11,000.....	6,610	6,177	19,175	24,045	23,542	6,610	45,105	9,426
\$11,000 under \$12,000.....	4,204	3,871	18,089	14,122	13,856	4,204	33,190	7,088
\$12,000 under \$13,000.....	2,506	2,406	11,251	9,240	9,140	2,506	21,797	4,722
\$13,000 under \$14,000.....	1,771	1,671	13,859	6,683	6,581	1,771	16,802	3,674
\$14,000 under \$15,000.....	1,712	1,441	24,836	6,246	5,841	1,712	17,375	3,867
\$15,000 under \$20,000.....	2,845	2,310	18,239	9,176	8,845	2,845	31,737	8,490
\$20,000 under \$25,000.....	1,742	1,773	11,911	6,679	6,145	1,742	29,802	7,545
\$25,000 under \$50,000.....	2,352	2,109	13,152	8,940	8,360	2,352	63,043	19,584
\$50,000 under \$100,000.....	590	495	18,468	2,351	2,134	590	31,340	13,209
\$100,000 under \$150,000.....	67	54	8,151	230	182	67	6,728	3,482
\$150,000 under \$200,000.....	17	11	2,877	63	56	17	2,261	1,260
\$200,000 under \$500,000.....	22	17	6,632	68	53	22	5,195	3,028
\$500,000 under \$1,000,000.....	9	6	5,509	32	30	9	4,647	2,893
\$1,000,000 or more.....	1	1	1,177	4	2	1	1,006	591
Nontaxable returns, total.....	55,005	18,387	312,361	139,556	119,774	(4)	(4)	-
No adjusted gross income.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
Under \$1,000.....	31,743	2,483	13,975	41,770	37,003	(4)	(4)	-
\$1,000 under \$2,000.....	9,095	4,549	13,036	25,995	18,799	(4)	(4)	-
\$2,000 under \$3,000.....	8,200	6,814	20,481	36,779	30,670	(4)	(4)	-
\$3,000 under \$4,000.....	1,876	1,876	6,382	9,586	9,093	(4)	(4)	-
\$4,000 under \$5,000.....	1,880	(4)	8,371	10,497	9,314	(4)	(4)	-
\$5,000 or more.....	1,518	986	10,686	13,443	13,409	(4)	(4)	-
Returns under \$5,000.....	133,030	77,029	345,153	377,599	345,432	140,721	486,370	41,141
Returns \$5,000 under \$10,000.....	118,706	93,680	711,199	367,915	361,084	107,262	417,658	84,694
Returns \$10,000 or more.....	24,442	22,142	455,083	88,449	85,132	24,442	314,029	88,844

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
South Carolina								
Grand total.....	629,877	359,998	³ 2,787,620	1,890,143	1,855,761	465,216	1,347,001	292,472
Taxable returns, total.....	463,170	290,468	2,532,062	1,342,453	1,328,528	463,170	1,344,138	292,472
Under \$1,000.....	19,454	-	16,152	19,454	19,454	19,454	2,849	566
\$1,000 under \$2,000.....	39,306	3,941	57,595	50,401	50,207	39,306	19,758	3,923
\$2,000 under \$3,000.....	67,141	19,119	168,892	130,480	128,817	67,141	67,273	13,367
\$3,000 under \$4,000.....	71,688	39,198	255,633	187,895	186,433	71,688	107,114	21,197
\$4,000 under \$5,000.....	59,499	42,487	265,591	195,119	192,783	59,499	107,898	21,648
\$5,000 under \$6,000.....	51,801	41,628	284,571	197,431	196,650	51,801	121,616	24,179
\$6,000 under \$7,000.....	43,288	38,005	282,451	152,262	150,953	43,288	148,394	29,776
\$7,000 under \$8,000.....	31,128	30,250	231,971	107,225	106,934	31,128	131,114	26,475
\$8,000 under \$9,000.....	26,030	24,367	220,361	97,089	95,727	26,030	129,031	26,248
\$9,000 under \$10,000.....	14,762	14,175	140,434	58,654	57,874	14,762	84,052	17,341
\$10,000 under \$11,000.....	11,253	10,805	117,457	41,407	40,835	11,253	74,202	15,470
\$11,000 under \$12,000.....	7,436	7,218	85,195	26,653	26,223	7,436	56,895	11,968
\$12,000 under \$13,000.....	4,832	4,684	60,263	17,533	17,009	4,832	39,844	8,445
\$13,000 under \$14,000.....	2,786	2,715	37,359	11,397	10,794	2,786	24,415	5,164
\$14,000 under \$15,000.....	2,116	1,930	30,491	7,385	7,122	2,116	21,474	4,741
\$15,000 under \$20,000.....	5,162	4,732	87,697	19,634	19,178	5,162	62,472	14,306
\$20,000 under \$25,000.....	2,111	1,981	47,092	8,187	7,878	2,111	34,920	8,706
\$25,000 under \$50,000.....	2,772	2,653	93,599	11,766	11,363	2,772	71,782	21,405
\$50,000 under \$100,000.....	530	513	34,390	2,206	2,049	530	27,842	11,385
\$100,000 under \$150,000.....	39	35	4,552	138	120	39	3,721	1,872
\$150,000 under \$200,000.....	14	13	2,444	64	60	14	1,605	875
\$200,000 under \$500,000.....	18	16	4,882	56	50	18	3,679	2,136
\$500,000 under \$1,000,000.....	4	3	2,990	17	15	4	2,188	1,279
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	166,707	69,530	³ 255,558	547,690	527,233	2,046	2,863	-
No adjusted gross income.....	3,378	1,397	³ 6,383	8,430	7,360	-	-	-
Under \$1,000.....	69,937	8,729	30,490	113,422	106,952	-	-	-
\$1,000 under \$2,000.....	41,211	18,945	61,138	127,486	120,853	-	-	-
\$2,000 under \$3,000.....	22,874	15,744	55,907	111,530	108,278	2,046	2,863	-
\$3,000 under \$4,000.....	21,103	17,098	72,225	123,689	121,348	-	-	-
\$4,000 under \$5,000.....	6,249	5,662	27,860	46,199	45,710	-	-	-
\$5,000 or more.....	1,955	1,955	14,321	16,934	16,732	-	-	-
Returns under \$5,000.....	421,840	172,320	³ 1,005,100	1,114,105	1,088,195	258,844	306,017	60,701
Returns \$5,000 under \$10,000.....	168,860	150,276	1,171,834	629,138	624,421	167,203	614,794	124,019
Returns \$10,000 or more.....	39,177	37,402	610,686	146,900	143,145	39,169	426,190	107,752
South Dakota								
Grand total.....	231,397	145,082	³ 950,956	724,209	682,757	154,932	453,896	96,322
Taxable returns, total.....	150,326	99,948	835,152	457,124	441,620	150,326	449,566	96,322
Under \$1,000.....	5,962	-	5,058	5,962	5,962	5,962	988	193
\$1,000 under \$2,000.....	16,354	(⁴)	24,970	20,698	20,396	16,354	9,711	1,847
\$2,000 under \$3,000.....	16,402	5,391	40,589	27,286	25,986	16,402	18,464	3,541
\$3,000 under \$4,000.....	18,457	12,861	64,249	48,116	45,224	18,457	27,576	5,264
\$4,000 under \$5,000.....	21,462	16,390	97,021	77,805	74,493	21,462	35,732	6,849
\$5,000 under \$6,000.....	15,326	13,430	83,736	61,656	59,867	15,326	34,029	6,668
\$6,000 under \$7,000.....	18,804	16,814	121,560	75,090	73,897	18,804	61,244	12,030
\$7,000 under \$8,000.....	12,947	10,266	96,800	43,842	41,952	12,947	54,004	10,795
\$8,000 under \$9,000.....	8,159	7,067	69,033	32,346	31,649	8,159	40,718	8,358
\$9,000 under \$10,000.....	3,586	3,485	33,997	12,848	12,747	3,586	21,508	4,380
\$10,000 under \$11,000.....	3,601	3,321	37,746	14,602	14,478	3,601	24,195	5,018
\$11,000 under \$12,000.....	2,122	1,958	24,414	8,028	7,584	2,122	16,402	3,460
\$12,000 under \$13,000.....	1,448	1,416	18,114	6,354	5,975	1,448	11,996	2,515
\$13,000 under \$14,000.....	1,258	1,133	16,904	4,315	4,220	1,258	12,411	2,714
\$14,000 under \$15,000.....	725	694	10,498	2,961	2,772	725	7,450	1,626
\$15,000 under \$20,000.....	1,913	1,819	32,282	7,364	7,021	1,913	24,645	5,601
\$20,000 under \$25,000.....	814	814	18,243	3,381	3,162	814	14,625	3,589
\$25,000 under \$50,000.....	824	817	28,074	3,903	3,692	824	23,273	7,126
\$50,000 under \$100,000.....	147	143	9,192	546	524	147	8,232	3,502
\$100,000 under \$150,000.....	10	9	1,157	46	44	10	1,014	519
\$150,000 under \$200,000.....	2	2	319	6	6	2	292	173
\$200,000 under \$500,000.....	2	2	614	6	6	2	538	301
\$500,000 under \$1,000,000.....	1	1	582	3	3	1	519	253
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	81,071	45,134	³ 115,804	267,085	241,137	4,606	4,330	-
No adjusted gross income.....	5,228	3,820	³ 8,895	18,498	17,794	-	-	-
Under \$1,000.....	31,820	7,150	15,056	57,507	51,811	-	-	-
\$1,000 under \$2,000.....	19,718	13,450	29,549	67,116	57,929	-	-	-
\$2,000 under \$3,000.....	12,197	9,208	29,390	47,034	39,562	3,204	1,968	-
\$3,000 under \$4,000.....	6,817	6,315	23,609	38,807	37,111	-	-	-
\$4,000 under \$5,000.....	(⁴)	(⁴)	(⁴)	(⁴)	(⁴)	(⁴)	(⁴)	-
\$5,000 or more.....	2,793	2,793	16,160	22,623	22,623	(⁴)	(⁴)	-
Returns under \$5,000.....	156,915	79,098	³ 331,531	424,289	390,535	82,538	95,266	17,694
Returns \$5,000 under \$10,000.....	61,615	53,855	421,286	248,405	242,735	59,527	213,038	42,231
Returns \$10,000 or more.....	12,867	12,129	198,139	51,515	49,487	12,867	145,592	36,397

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Tennessee								
Grand total.....	1,090,583	666,000	³ 5,112,014	3,177,711	3,082,798	796,103	2,675,736	612,505
Taxable returns, total.....	790,997	514,012	4,613,273	2,189,093	2,150,492	790,997	2,671,216	612,505
Under \$1,000.....	20,661	-	17,092	20,661	20,661	20,661	2,928	582
\$1,000 under \$2,000.....	76,600	6,085	111,770	95,302	93,989	76,600	40,132	7,954
\$2,000 under \$3,000.....	105,931	37,197	203,897	204,912	198,407	105,931	104,807	20,694
\$3,000 under \$4,000.....	102,956	62,931	319,582	268,313	263,574	102,956	145,400	29,057
\$4,000 under \$5,000.....	109,904	77,533	405,276	324,144	318,164	109,904	227,017	45,609
\$5,000 under \$6,000.....	81,845	63,538	411,847	261,521	257,722	81,845	222,708	45,077
\$6,000 under \$7,000.....	79,461	69,121	522,003	262,340	259,244	79,461	273,374	55,117
\$7,000 under \$8,000.....	57,528	52,532	417,120	215,831	213,297	57,528	228,572	46,241
\$8,000 under \$9,000.....	43,825	42,418	312,508	146,905	144,981	43,825	226,153	46,425
\$9,000 under \$10,000.....	30,920	26,018	213,050	94,523	94,006	30,920	188,740	39,570
\$10,000 under \$11,000.....	20,939	20,018	219,254	76,959	75,687	20,939	137,974	28,714
\$11,000 under \$12,000.....	14,492	13,842	116,185	51,609	50,714	14,492	110,904	23,359
\$12,000 under \$13,000.....	8,814	8,484	109,739	31,588	30,817	8,814	73,837	15,829
\$13,000 under \$14,000.....	6,187	5,965	13,546	22,150	21,633	6,187	57,853	12,535
\$14,000 under \$15,000.....	4,512	4,292	15,253	15,523	15,225	4,512	46,141	10,199
\$15,000 under \$20,000.....	10,889	9,740	115,124	39,657	38,240	10,889	135,261	31,456
\$20,000 under \$25,000.....	5,695	5,287	116,730	21,042	20,076	5,695	98,411	25,005
\$25,000 under \$50,000.....	7,961	7,304	219,580	29,162	27,585	7,961	220,773	69,051
\$50,000 under \$100,000.....	1,587	1,436	114,237	5,876	5,519	1,587	87,760	37,109
\$100,000 under \$150,000.....	184	175	11,673	718	647	184	18,348	9,258
\$150,000 under \$200,000.....	61	56	10,400	217	191	61	8,793	4,741
\$200,000 under \$500,000.....	37	34	10,162	119	93	37	8,916	5,054
\$500,000 under \$1,000,000.....	6	5	4,264	15	14	6	3,718	2,187
\$1,000,000 or more.....	2	1	2,981	6	6	2	2,696	1,682
Nontaxable returns, total.....	299,586	151,988	³ 4,8741	988,618	932,306	5,106	4,520	-
No adjusted gross income.....	4,902	3,695	³ 15,092	12,903	11,925	-	-	-
Under \$1,000.....	125,011	34,823	16,037	251,579	228,645	-	-	-
\$1,000 under \$2,000.....	79,523	43,603	112,911	257,595	239,133	-	-	-
\$2,000 under \$3,000.....	54,346	37,164	113,645	252,028	241,718	4,272	2,881	-
\$3,000 under \$4,000.....	26,385	23,961	11,304	157,012	154,478	-	-	-
\$4,000 under \$5,000.....	6,296	6,202	17,725	37,694	37,320	834	1,639	-
\$5,000 or more.....	3,123	2,540	12,211	19,807	19,087	-	-	-
Returns under \$5,000.....	712,515	333,194	³ 1,644,147	1,882,143	1,808,014	420,886	523,521	103,896
Returns \$5,000 under \$10,000.....	296,460	255,925	2,074,031	999,949	987,376	293,767	1,139,885	232,430
Returns \$10,000 or more.....	81,608	76,881	1,313,836	295,619	287,408	81,450	1,012,330	276,179
Texas								
Grand total.....	3,020,013	1,961,103	³ 15,419,457	8,986,284	8,696,082	2,280,338	8,448,483	1,973,152
Taxable returns, total.....	2,261,796	1,553,933	14,415,518	6,595,335	6,466,916	2,261,796	8,430,504	1,973,152
Under \$1,000.....	70,238	-	13,139	70,238	70,238	70,238	10,839	2,163
\$1,000 under \$2,000.....	213,393	25,232	315,247	260,620	252,547	213,393	121,456	24,146
\$2,000 under \$3,000.....	250,392	102,463	652,072	492,299	476,027	250,392	253,575	50,098
\$3,000 under \$4,000.....	263,417	151,795	921,931	674,263	658,636	263,417	388,125	77,180
\$4,000 under \$5,000.....	271,458	204,331	1,217,803	859,293	849,265	271,458	520,324	103,350
\$5,000 under \$6,000.....	245,409	204,977	1,344,830	818,020	800,051	245,409	652,168	129,655
\$6,000 under \$7,000.....	228,116	202,870	1,478,468	854,729	844,805	228,116	740,370	148,217
\$7,000 under \$8,000.....	187,928	166,237	1,413,711	653,510	642,302	187,928	796,308	161,733
\$8,000 under \$9,000.....	145,602	136,312	1,255,316	531,819	524,036	145,602	731,768	148,963
\$9,000 under \$10,000.....	98,307	93,845	953,005	347,183	344,338	98,307	583,527	120,603
\$10,000 under \$11,000.....	67,352	63,733	705,684	241,246	236,671	67,352	455,979	94,503
\$11,000 under \$12,000.....	48,852	46,156	503,592	173,844	170,721	48,852	377,830	79,718
\$12,000 under \$13,000.....	34,581	32,463	431,328	122,786	120,696	34,581	298,897	64,230
\$13,000 under \$14,000.....	24,339	22,838	327,822	86,788	84,451	24,339	233,355	50,906
\$14,000 under \$15,000.....	19,093	17,828	275,735	68,685	66,783	19,093	199,111	44,116
\$15,000 under \$20,000.....	45,901	41,011	785,457	162,344	157,048	45,901	588,145	137,910
\$20,000 under \$25,000.....	18,040	16,169	411,476	67,877	64,860	18,040	312,168	80,307
\$25,000 under \$50,000.....	23,092	20,269	773,875	87,170	82,844	23,092	641,097	202,400
\$50,000 under \$100,000.....	4,957	4,313	323,748	17,965	16,520	4,957	283,019	122,306
\$100,000 under \$150,000.....	777	651	93,492	2,721	2,418	777	80,208	40,698
\$150,000 under \$200,000.....	211	178	35,762	717	609	211	30,712	16,587
\$200,000 under \$500,000.....	245	205	13,251	890	757	245	54,455	30,938
\$500,000 under \$1,000,000.....	68	58	44,956	242	220	68	38,540	21,500
\$1,000,000 or more.....	28	19	41,818	86	73	28	38,528	20,925
Nontaxable returns, total.....	758,217	407,170	³ 1,023,939	2,390,949	2,229,166	18,542	17,979	-
No adjusted gross income.....	33,680	21,794	³ 107,826	92,504	85,569	-	-	-
Under \$1,000.....	325,858	73,586	143,370	563,697	513,913	-	-	-
\$1,000 under \$2,000.....	181,244	119,608	203,014	592,858	533,889	(⁴)	(⁴)	-
\$2,000 under \$3,000.....	104,178	86,443	255,385	462,036	428,853	6,666	3,979	-
\$3,000 under \$4,000.....	73,244	66,693	252,682	415,003	407,014	3,980	3,012	-
\$4,000 under \$5,000.....	25,842	25,501	115,315	163,873	161,227	(⁴)	(⁴)	-
\$5,000 or more.....	14,171	13,545	91,999	100,978	98,701	2,755	7,547	-
Returns under \$5,000.....	1,812,944	877,446	³ 4,075,132	4,646,684	4,437,178	1,084,685	1,304,751	256,937
Returns \$5,000 under \$10,000.....	918,845	817,220	6,473,087	3,304,055	3,252,162	907,865	3,509,398	709,171
Returns \$10,000 or more.....	288,224	266,437	4,893,238	1,035,545	1,006,742	287,788	3,634,334	1,007,044

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Utah								
Grand total.....	306,711	195,464	³ 1,638,566	967,206	941,240	246,488	835,633	182,501
Taxable returns, total.....	244,718	164,690	1,545,159	774,857	764,112	244,718	833,113	182,501
Under \$1,000.....	9,646	-	8,079	9,646	9,646	9,646	1,466	292
\$1,000 under \$2,000.....	24,918	1,776	37,754	27,288	27,189	24,918	16,899	3,333
\$2,000 under \$3,000.....	22,206	5,428	54,235	32,054	30,979	22,206	27,743	5,545
\$3,000 under \$4,000.....	18,491	8,675	65,106	42,503	38,876	18,491	30,513	6,152
\$4,000 under \$5,000.....	24,055	15,633	108,797	68,329	67,634	24,055	51,477	10,205
\$5,000 under \$6,000.....	28,122	22,047	152,638	94,966	93,494	28,122	72,269	14,578
\$6,000 under \$7,000.....	33,984	31,051	219,805	140,502	140,005	33,984	97,462	19,727
\$7,000 under \$8,000.....	21,361	19,311	160,518	89,496	88,999	21,361	82,028	16,853
\$8,000 under \$9,000.....	20,095	19,896	170,397	90,213	89,626	20,095	85,424	17,178
\$9,000 under \$10,000.....	9,343	9,244	88,786	42,243	42,243	9,343	48,295	9,892
\$10,000 under \$11,000.....	10,014	9,781	104,501	41,689	41,255	10,014	61,837	12,847
\$11,000 under \$12,000.....	6,357	6,257	72,947	26,597	26,363	6,357	45,126	9,443
\$12,000 under \$13,000.....	3,795	3,729	47,306	16,115	16,048	3,795	29,602	6,243
\$13,000 under \$14,000.....	2,895	2,796	38,799	12,548	12,448	2,895	24,939	5,412
\$14,000 under \$15,000.....	1,964	1,931	28,336	7,827	7,627	1,964	19,129	4,155
\$15,000 under \$20,000.....	3,937	3,771	67,697	16,525	15,892	3,937	47,336	10,764
\$20,000 under \$25,000.....	1,605	1,472	35,968	7,561	7,328	1,605	25,436	6,397
\$25,000 under \$50,000.....	1,557	1,534	54,551	7,223	7,053	1,557	42,289	12,859
\$50,000 under \$100,000.....	317	306	20,726	1,319	1,225	317	16,985	7,060
\$100,000 under \$150,000.....	36	34	4,328	146	124	36	3,562	1,790
\$150,000 under \$200,000.....	15	13	2,588	50	45	15	2,230	1,177
\$200,000 under \$500,000.....	5	5	1,297	17	13	5	1,066	599
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	61,993	30,774	³ 93,407	192,349	177,128	1,770	2,520	-
No adjusted gross income.....	2,334	1,837	³ 9,218	7,990	7,683	-	-	-
Under \$1,000.....	28,044	3,289	12,069	39,211	35,689	-	-	-
\$1,000 under \$2,000.....	11,703	7,984	17,435	35,964	29,376	-	-	-
\$2,000 under \$3,000.....	8,409	6,748	20,400	34,783	31,929	(⁴)	(⁴)	-
\$3,000 under \$4,000.....	5,423	4,836	18,549	30,069	29,094	(⁴)	(⁴)	-
\$4,000 under \$5,000.....	(⁴)	(⁴)	(⁴)	(⁴)	(⁴)	(⁴)	(⁴)	-
\$5,000 or more.....	4,103	4,103	25,406	29,304	28,329	1,084	2,161	-
Returns under \$5,000.....	157,206	58,183	³ 341,972	342,865	323,123	100,002	128,457	25,527
Returns \$5,000 under \$10,000.....	116,975	105,619	817,191	486,558	482,530	113,989	387,639	78,228
Returns \$10,000 or more.....	32,530	31,662	479,403	137,783	135,587	32,497	319,537	78,746
Vermont								
Grand total.....	132,781	71,606	³ 568,568	380,167	357,718	97,145	283,431	61,731
Taxable returns, total.....	95,971	54,499	518,720	262,187	252,758	95,971	282,869	61,731
Under \$1,000.....	2,778	-	2,200	2,778	2,778	2,778	319	59
\$1,000 under \$2,000.....	11,728	(⁴)	17,727	13,421	13,320	11,728	7,581	1,507
\$2,000 under \$3,000.....	9,727	2,997	24,109	16,320	15,318	9,727	11,565	2,307
\$3,000 under \$4,000.....	15,167	5,262	53,431	33,515	31,254	15,167	24,899	4,835
\$4,000 under \$5,000.....	15,853	10,347	70,925	51,010	50,524	15,853	29,812	5,867
\$5,000 under \$6,000.....	13,436	11,175	74,337	45,626	43,967	13,436	34,507	6,950
\$6,000 under \$7,000.....	9,133	7,675	59,452	35,210	33,770	9,133	28,583	5,648
\$7,000 under \$8,000.....	4,406	2,933	32,743	12,315	11,628	4,406	21,219	4,296
\$8,000 under \$9,000.....	2,850	2,850	24,189	12,387	11,901	2,850	14,186	2,843
\$9,000 under \$10,000.....	3,250	3,150	30,879	10,422	10,322	3,250	19,771	4,086
\$10,000 under \$11,000.....	1,663	1,564	17,363	6,810	6,513	1,663	10,309	2,070
\$11,000 under \$12,000.....	1,235	1,202	14,130	5,104	5,037	1,235	8,907	1,791
\$12,000 under \$13,000.....	832	799	10,412	2,921	2,723	832	6,983	1,469
\$13,000 under \$14,000.....	699	666	9,430	2,330	2,164	699	6,682	1,463
\$14,000 under \$15,000.....	702	669	10,212	2,475	2,376	702	7,560	1,676
\$15,000 under \$20,000.....	1,077	977	18,639	4,180	4,045	1,077	13,301	3,062
\$20,000 under \$25,000.....	711	644	15,357	2,640	2,540	711	11,569	2,862
\$25,000 under \$50,000.....	571	462	19,771	2,107	2,046	571	15,591	4,944
\$50,000 under \$100,000.....	130	105	8,318	534	463	130	6,282	2,467
\$100,000 under \$150,000.....	15	12	1,745	60	52	15	1,330	638
\$150,000 under \$200,000.....	2	1	326	6	4	2	248	126
\$200,000 under \$500,000.....	5	4	1,331	14	11	5	828	456
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	1	1	1,694	2	2	1	837	309
Nontaxable returns, total.....	36,810	17,107	³ 49,848	117,980	104,960	(⁴)	(⁴)	-
No adjusted gross income.....	1,208	(⁴)	³ 1,834	4,128	2,718	-	-	-
Under \$1,000.....	18,951	3,487	8,711	36,738	31,195	-	-	-
\$1,000 under \$2,000.....	6,636	4,375	10,203	22,369	19,135	-	-	-
\$2,000 under \$3,000.....	5,229	4,626	12,994	24,050	21,703	(⁴)	(⁴)	-
\$3,000 under \$4,000.....	2,290	(⁴)	7,573	12,056	12,056	(⁴)	(⁴)	-
\$4,000 under \$5,000.....	2,496	2,010	12,201	18,639	18,153	(⁴)	(⁴)	-
\$5,000 or more.....	-	-	-	-	-	-	-	-
Returns under \$5,000.....	91,358	36,012	³ 213,966	228,596	211,726	56,427	74,738	14,575
Returns \$5,000 under \$10,000.....	33,778	28,486	225,322	122,383	118,011	33,075	118,266	23,823
Returns \$10,000 or more.....	7,645	7,108	129,280	29,188	27,981	7,643	90,427	23,333

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thou and dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Virginia								
Grand total.....	1,320,568	739,890	³ 6,658,307	3,726,020	3,616,254	1,035,872	3,627,559	813,322
Taxable returns, total.....	1,029,138	616,311	6,256,176	2,841,766	2,789,467	1,029,138	3,622,697	813,322
Under \$1,000.....	36,257	-	50,241	36,257	36,257	36,257	5,451	1,088
\$1,000 under \$2,000.....	106,212	8,540	158,323	130,412	127,239	106,212	61,344	12,286
\$2,000 under \$3,000.....	114,528	38,065	261,566	219,976	214,418	114,528	113,028	22,244
\$3,000 under \$4,000.....	130,766	55,721	457,839	313,700	303,692	130,766	208,810	41,271
\$4,000 under \$5,000.....	140,473	83,045	631,780	409,269	404,013	140,473	298,298	59,995
\$5,000 under \$6,000.....	107,036	79,825	585,419	328,599	321,768	107,036	308,830	62,539
\$6,000 under \$7,000.....	92,873	76,150	603,117	314,566	308,323	92,873	318,199	64,002
\$7,000 under \$8,000.....	71,103	59,333	531,085	246,432	245,137	71,103	303,529	62,441
\$8,000 under \$9,000.....	57,474	52,725	483,334	212,466	210,277	57,474	286,773	58,771
\$9,000 under \$10,000.....	39,280	37,295	371,185	147,645	145,856	39,280	226,753	46,471
\$10,000 under \$11,000.....	31,738	30,004	332,573	111,718	110,451	31,738	216,124	45,230
\$11,000 under \$12,000.....	23,746	22,412	272,294	85,533	84,333	23,746	178,771	37,868
\$12,000 under \$13,000.....	17,372	16,636	215,864	65,482	64,482	17,372	146,683	31,478
\$13,000 under \$14,000.....	12,060	11,460	162,648	41,286	40,519	12,060	115,238	25,180
\$14,000 under \$15,000.....	9,233	8,900	133,539	34,330	33,497	9,233	93,025	20,541
\$15,000 under \$20,000.....	21,538	20,271	365,121	79,477	77,645	21,538	265,107	61,034
\$20,000 under \$25,000.....	6,765	6,032	141,849	24,528	23,696	6,765	114,936	29,271
\$25,000 under \$50,000.....	8,856	8,234	292,738	33,236	31,635	8,856	232,697	70,971
\$50,000 under \$100,000.....	1,520	1,392	93,424	5,742	5,265	1,520	79,502	32,796
\$100,000 under \$150,000.....	195	178	21,900	738	646	195	18,602	9,222
\$150,000 under \$200,000.....	60	52	11,208	216	181	60	7,984	4,382
\$200,000 under \$500,000.....	42	32	11,599	128	109	42	9,098	5,281
\$500,000 under \$1,000,000.....	5	5	1,726	15	15	5	3,335	1,614
\$1,000,000 or more.....	6	4	11,804	15	13	6	10,610	7,346
Nontaxable returns, total.....	291,430	123,579	³ 411,131	884,254	826,787	6,734	4,862	-
No adjusted gross income.....	5,906	3,105	⁵ 11,875	16,422	14,620	-	-	-
Under \$1,000.....	127,144	23,217	50,131	203,179	189,382	-	-	-
\$1,000 under \$2,000.....	80,291	39,975	111,708	261,045	237,725	-	-	-
\$2,000 under \$3,000.....	44,744	30,305	108,659	190,096	177,325	-	-	-
\$3,000 under \$4,000.....	18,652	14,492	61,905	107,126	102,866	6,734	4,862	-
\$4,000 under \$5,000.....	10,317	7,843	41,590	69,157	67,675	-	-	-
\$5,000 or more.....	4,646	4,642	37,013	37,229	37,194	-	-	-
Returns under \$5,000.....	815,020	304,308	³ 1,934,867	1,956,639	1,875,212	534,870	691,482	136,884
Returns \$5,000 under \$10,000.....	372,295	309,857	2,606,339	1,286,544	1,268,197	367,866	1,444,395	294,224
Returns \$10,000 or more.....	133,253	125,725	2,097,101	482,837	472,845	133,136	1,491,682	382,214
Washington								
Grand total.....	1,018,194	633,176	³ 6,011,075	2,924,875	2,800,986	859,341	3,510,130	781,396
Taxable returns, total.....	851,040	556,353	5,801,792	2,466,942	2,404,706	851,040	3,503,408	781,396
Under \$1,000.....	20,594	-	11,867	20,594	20,594	20,594	2,733	548
\$1,000 under \$2,000.....	76,360	4,167	111,254	85,277	82,435	76,360	49,193	9,764
\$2,000 under \$3,000.....	66,337	17,790	161,639	107,688	102,061	66,337	78,451	15,173
\$3,000 under \$4,000.....	66,914	24,796	231,999	133,636	126,015	66,914	119,362	23,755
\$4,000 under \$5,000.....	88,828	45,620	391,954	221,276	210,241	88,828	209,586	41,252
\$5,000 under \$6,000.....	93,828	66,131	512,968	285,567	275,771	93,828	266,676	54,006
\$6,000 under \$7,000.....	105,491	86,069	681,047	352,081	343,793	105,491	368,262	74,188
\$7,000 under \$8,000.....	83,005	77,338	621,697	320,088	316,834	83,005	331,341	67,011
\$8,000 under \$9,000.....	61,292	59,113	521,302	239,061	236,388	61,292	301,084	61,526
\$9,000 under \$10,000.....	52,320	47,977	491,885	195,303	194,021	52,320	300,714	62,362
\$10,000 under \$11,000.....	35,560	33,991	371,962	134,107	132,804	35,560	238,943	49,646
\$11,000 under \$12,000.....	26,310	24,875	302,124	96,422	95,187	26,310	202,073	42,787
\$12,000 under \$13,000.....	18,599	17,798	231,870	69,224	68,189	18,599	159,858	34,279
\$13,000 under \$14,000.....	12,390	11,753	166,802	44,286	43,619	12,390	119,246	26,142
\$14,000 under \$15,000.....	8,981	8,279	129,980	33,553	32,886	8,981	93,555	20,990
\$15,000 under \$20,000.....	18,531	16,655	311,565	66,755	64,420	18,531	233,377	54,496
\$20,000 under \$25,000.....	5,777	5,170	128,053	22,849	22,082	5,777	99,546	25,555
\$25,000 under \$50,000.....	8,294	7,328	267,251	33,035	31,849	8,294	218,165	67,515
\$50,000 under \$100,000.....	1,372	1,269	88,860	5,190	4,697	1,372	76,211	32,156
\$100,000 under \$150,000.....	179	166	20,927	666	592	179	18,225	9,036
\$150,000 under \$200,000.....	34	31	5,776	111	100	34	4,715	2,505
\$200,000 under \$500,000.....	39	33	10,652	155	132	39	8,988	5,068
\$500,000 under \$1,000,000.....	5	4	3,358	18	16	5	3,104	1,636
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	167,154	76,823	³ 208,283	457,933	396,280	8,301	6,722	-
No adjusted gross income.....	7,100	3,525	⁵ 22,797	18,594	16,411	-	-	-
Under \$1,000.....	82,637	14,203	34,613	122,513	104,318	-	-	-
\$1,000 under \$2,000.....	29,459	18,275	42,746	88,925	70,046	(⁴)	(⁴)	-
\$2,000 under \$3,000.....	28,011	22,203	70,106	111,065	91,484	4,336	3,184	-
\$3,000 under \$4,000.....	11,524	10,826	40,501	63,183	61,601	-	-	-
\$4,000 under \$5,000.....	4,976	4,377	22,067	31,323	30,524	2,392	3,063	-
\$5,000 or more.....	3,447	3,414	21,047	22,330	21,896	-	-	-
Returns under \$5,000.....	482,740	165,782	³ 1,115,949	1,004,074	915,710	326,733	464,663	90,492
Returns \$5,000 under \$10,000.....	399,316	340,008	2,854,983	1,414,259	1,388,566	396,536	1,569,448	319,093
Returns \$10,000 or more.....	136,138	127,386	2,041,143	506,542	496,710	136,072	1,476,019	371,811

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (<i>Thousand dollars</i>)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (<i>Thousand dollars</i>)
						Number of returns	Amount (<i>Thousand dollars</i>)	
West Virginia								
Grand total.....	524,214	324,908	3,378,992	1,581,071	1,526,852	394,725	1,246,347	272,899
Taxable returns, total.....	392,654	257,833	2,207,286	1,156,257	1,134,908	392,654	1,244,633	272,899
Under \$1,000.....	13,925	-	11,652	13,925	13,925	13,925	1,901	376
\$1,000 under \$2,000.....	44,805	3,310	64,013	54,667	54,369	44,805	23,878	4,770
\$2,000 under \$3,000.....	41,259	12,986	104,642	77,615	73,967	41,259	45,917	9,029
\$3,000 under \$4,000.....	51,819	31,544	180,221	138,117	134,956	51,819	75,681	15,077
\$4,000 under \$5,000.....	47,118	32,922	212,841	152,637	149,564	47,118	96,417	19,330
\$5,000 under \$6,000.....	45,101	40,145	249,067	169,045	165,584	45,101	116,631	23,595
\$6,000 under \$7,000.....	41,161	35,235	266,494	146,374	144,403	41,161	144,235	29,040
\$7,000 under \$8,000.....	40,149	37,485	300,680	152,142	150,861	40,149	173,525	35,168
\$8,000 under \$9,000.....	19,552	19,552	166,680	77,486	77,288	19,552	99,378	20,295
\$9,000 under \$10,000.....	12,980	11,406	122,036	47,402	46,514	12,980	76,826	15,926
\$10,000 under \$11,000.....	9,902	9,678	103,624	36,253	35,709	9,902	67,994	14,194
\$11,000 under \$12,000.....	7,125	6,869	81,467	26,967	26,618	7,125	55,341	11,703
\$12,000 under \$13,000.....	4,539	4,412	56,289	15,787	15,534	4,539	40,188	8,656
\$13,000 under \$14,000.....	2,719	2,527	36,557	9,540	9,221	2,719	26,018	5,700
\$14,000 under \$15,000.....	1,890	1,826	27,369	6,736	6,514	1,890	20,740	4,606
\$15,000 under \$20,000.....	4,335	4,143	73,573	15,450	14,559	4,335	56,185	13,016
\$20,000 under \$25,000.....	1,624	1,400	35,694	5,761	5,474	1,624	28,890	7,511
\$25,000 under \$50,000.....	2,100	1,898	71,197	8,292	8,000	2,100	58,079	18,209
\$50,000 under \$100,000.....	473	434	30,261	1,805	1,635	473	25,928	10,912
\$100,000 under \$150,000.....	48	40	5,591	160	133	48	4,809	2,477
\$150,000 under \$200,000.....	14	12	2,481	49	43	14	1,913	1,034
\$200,000 under \$500,000.....	14	7	3,814	39	30	14	3,270	1,733
\$500,000 under \$1,000,000.....	2	2	1,043	8	7	2	889	542
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	131,560	67,075	317,706	424,814	391,944	(⁴)	(⁴)	-
No adjusted gross income.....	3,361	2,472	317,235	9,392	7,813	-	-	-
Under \$1,000.....	59,219	14,811	28,351	106,028	96,203	-	-	-
\$1,000 under \$2,000.....	33,288	22,359	49,798	117,243	103,915	-	-	-
\$2,000 under \$3,000.....	19,822	14,649	48,692	94,165	89,140	(⁴)	(⁴)	-
\$3,000 under \$4,000.....	11,163	8,576	38,010	67,492	65,427	-	-	-
\$4,000 under \$5,000.....	3,068	2,569	13,936	22,268	22,268	-	-	-
\$5,000 or more.....	1,639	1,639	10,154	8,226	7,178	-	-	-
Returns under \$5,000.....	328,847	146,198	3734,921	853,549	811,547	200,505	244,868	48,582
Returns \$5,000 under \$10,000.....	160,518	145,398	1,114,029	600,418	591,636	159,435	611,235	124,024
Returns \$10,000 or more.....	34,849	33,312	530,042	127,104	123,669	34,785	390,244	100,293
Wisconsin								
Grand total.....	1,407,472	856,560	37,417,043	4,148,698	3,932,239	1,120,497	4,055,033	895,724
Taxable returns, total.....	1,104,991	699,800	6,950,549	3,163,026	3,079,236	1,104,991	4,043,924	895,724
Under \$1,000.....	36,509	-	30,896	36,509	36,509	36,509	5,769	1,145
\$1,000 under \$2,000.....	102,975	5,297	152,049	116,792	110,958	102,975	65,425	12,906
\$2,000 under \$3,000.....	101,835	25,079	257,033	166,190	158,607	101,835	126,835	25,064
\$3,000 under \$4,000.....	105,636	42,594	370,668	218,349	205,268	105,636	193,281	38,680
\$4,000 under \$5,000.....	116,225	66,196	524,259	309,721	300,011	116,225	271,355	54,904
\$5,000 under \$6,000.....	137,844	103,870	757,327	444,295	430,917	137,844	385,716	77,775
\$6,000 under \$7,000.....	140,488	119,765	909,126	510,439	500,249	140,488	467,846	94,665
\$7,000 under \$8,000.....	115,619	106,511	863,169	438,425	433,760	115,619	476,414	96,990
\$8,000 under \$9,000.....	79,063	72,630	669,236	294,469	289,630	79,063	391,570	80,494
\$9,000 under \$10,000.....	39,594	36,197	375,507	145,771	144,182	39,594	235,257	49,054
\$10,000 under \$11,000.....	35,528	34,122	371,489	129,796	127,930	35,528	238,868	49,604
\$11,000 under \$12,000.....	24,437	23,262	279,695	87,678	86,052	24,437	185,357	39,045
\$12,000 under \$13,000.....	16,235	15,321	202,246	58,866	58,054	16,235	137,768	29,749
\$13,000 under \$14,000.....	9,343	8,757	126,102	33,476	32,760	9,343	88,152	19,306
\$14,000 under \$15,000.....	7,768	7,376	112,439	29,103	27,869	7,768	78,241	17,230
\$15,000 under \$20,000.....	17,286	15,855	291,461	68,780	65,789	17,286	204,206	46,578
\$20,000 under \$25,000.....	6,467	5,944	143,594	24,986	24,139	6,467	105,645	26,542
\$25,000 under \$50,000.....	9,885	8,959	330,580	40,435	38,402	9,885	248,532	74,362
\$50,000 under \$100,000.....	1,885	1,750	121,524	7,618	7,025	1,885	91,833	36,734
\$100,000 under \$150,000.....	228	200	27,229	828	712	228	20,600	10,094
\$150,000 under \$200,000.....	81	66	13,886	282	237	81	9,976	5,330
\$200,000 under \$500,000.....	51	41	13,579	184	146	51	9,639	5,750
\$500,000 under \$1,000,000.....	7	6	4,211	27	24	7	3,341	2,152
\$1,000,000 or more.....	2	2	3,244	7	6	2	2,298	1,571
Nontaxable returns, total.....	302,481	156,760	3,466,494	985,672	853,003	15,506	11,109	-
No adjusted gross income.....	10,299	6,940	317,320	31,921	27,602	-	-	-
Under \$1,000.....	130,730	27,994	62,147	224,957	189,125	(⁴)	(⁴)	-
\$1,000 under \$2,000.....	73,679	48,534	108,269	242,608	185,073	3,596	803	-
\$2,000 under \$3,000.....	38,888	30,341	94,699	171,830	149,725	4,173	2,487	-
\$3,000 under \$4,000.....	25,043	22,156	86,142	130,218	120,440	3,479	2,276	-
\$4,000 under \$5,000.....	12,813	10,529	56,554	92,322	90,441	(⁴)	(⁴)	-
\$5,000 or more.....	11,029	10,266	76,003	91,816	90,597	2,359	4,793	-
Returns under \$5,000.....	754,632	285,660	31,725,396	1,741,417	1,573,759	476,327	668,981	132,699
Returns \$5,000 under \$10,000.....	523,278	448,949	3,643,652	1,923,332	1,887,685	514,808	1,960,361	398,978
Returns \$10,000 or more.....	129,562	121,951	2,047,995	483,949	470,795	129,362	1,425,691	364,047

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

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Wyoming								
Grand total.....	116,361	72,075	³ 56,244	333,188	316,646	92,897	332,248	73,841
Taxable returns, total.....	91,035	60,061	⁵ 8,506	260,127	251,231	91,035	331,491	73,841
Under \$1,000.....	3,527	-	2,915	3,527	3,527	3,527	513	101
\$1,000 under \$2,000.....	10,660	(⁴)	15,032	12,412	11,456	10,660	5,941	1,175
\$2,000 under \$3,000.....	10,138	3,376	15,095	18,231	17,652	10,138	11,250	2,233
\$3,000 under \$4,000.....	8,632	5,296	10,176	23,910	21,973	8,632	11,900	2,250
\$4,000 under \$5,000.....	10,207	7,282	16,104	32,769	30,917	10,207	20,186	3,918
\$5,000 under \$6,000.....	7,578	6,590	11,723	23,205	23,004	7,578	21,741	4,366
\$6,000 under \$7,000.....	8,988	8,334	13,068	33,041	33,041	8,988	30,793	6,143
\$7,000 under \$8,000.....	8,736	7,579	14,742	36,024	34,867	8,736	34,429	6,841
\$8,000 under \$9,000.....	6,028	6,028	11,286	19,223	18,343	6,028	33,752	6,832
\$9,000 under \$10,000.....	5,693	5,215	13,597	17,950	17,950	5,693	34,287	7,211
\$10,000 under \$11,000.....	3,054	2,858	11,802	11,365	11,169	3,054	20,783	4,323
\$11,000 under \$12,000.....	2,300	2,135	13,475	8,538	8,472	2,300	18,178	3,852
\$12,000 under \$13,000.....	922	856	11,514	3,492	3,360	922	8,273	1,765
\$13,000 under \$14,000.....	955	922	12,946	3,061	2,929	955	9,796	2,094
\$14,000 under \$15,000.....	591	591	3,413	2,399	2,399	591	6,007	1,284
\$15,000 under \$20,000.....	1,385	1,319	23,405	4,846	4,648	1,385	18,083	4,199
\$20,000 under \$25,000.....	661	628	14,455	2,282	1,885	661	11,704	2,955
\$25,000 under \$50,000.....	812	704	27,016	3,238	3,081	812	22,863	7,373
\$50,000 under \$100,000.....	142	123	3,711	519	482	142	7,460	3,034
\$100,000 under \$150,000.....	15	13	1,677	58	46	15	1,435	713
\$150,000 under \$200,000.....	4	3	707	12	9	4	608	342
\$200,000 under \$500,000.....	7	6	1,647	25	21	7	1,509	837
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	25,326	12,014	³ 27,738	73,061	65,415	1,862	757	-
No adjusted gross income.....	2,112	1,609	⁵ 1,676	7,041	6,437	-	-	-
Under \$1,000.....	11,645	1,006	1,703	15,148	13,949	-	-	-
\$1,000 under \$2,000.....	4,703	3,622	1,187	15,897	12,602	-	-	-
\$2,000 under \$3,000.....	2,817	1,761	1,543	12,904	11,747	-	-	-
\$3,000 under \$4,000.....	2,934	2,934	1,629	15,441	14,082	1,862	757	-
\$4,000 under \$5,000.....	780	780	1,238	5,157	5,157	-	-	-
\$5,000 or more.....	335	302	1,114	1,473	1,441	-	-	-
Returns under \$5,000.....	68,155	27,867	³ 144,946	162,437	149,499	44,925	50,262	9,677
Returns \$5,000 under \$10,000.....	37,325	34,048	27,141	130,851	128,613	37,124	155,287	31,393
Returns \$10,000 or more.....	10,881	10,160	16,157	39,900	38,534	10,848	126,699	32,771
Other Areas ²								
Grand total.....	200,280	106,218	³ 81,706	598,906	585,279	123,394	426,899	94,314
Taxable returns, total.....	117,869	62,510	69,860	320,554	313,848	117,869	420,780	94,314
Under \$1,000.....	4,858	-	1,139	4,858	4,858	4,858	781	159
\$1,000 under \$2,000.....	19,586	1,443	21,550	21,455	21,455	19,586	11,760	2,342
\$2,000 under \$3,000.....	15,010	6,364	31,704	31,116	30,583	15,010	13,626	2,701
\$3,000 under \$4,000.....	15,330	9,708	51,798	45,141	43,009	15,330	18,982	3,602
\$4,000 under \$5,000.....	10,805	6,802	41,490	33,770	32,582	10,805	22,780	4,266
\$5,000 under \$6,000.....	9,801	5,887	51,299	32,496	31,430	9,801	27,581	4,701
\$6,000 under \$7,000.....	8,096	6,284	51,096	30,449	30,449	8,096	25,494	5,085
\$7,000 under \$8,000.....	6,988	4,010	51,018	20,101	19,036	6,988	35,677	7,680
\$8,000 under \$9,000.....	6,992	4,860	61,206	30,038	30,038	6,992	35,488	7,273
\$9,000 under \$10,000.....	2,290	1,224	21,788	6,619	6,619	2,290	13,896	2,997
\$10,000 under \$11,000.....	3,509	2,864	31,620	12,064	11,958	3,509	25,505	5,344
\$11,000 under \$12,000.....	3,127	2,809	31,279	10,313	10,313	3,127	26,445	5,508
\$12,000 under \$13,000.....	2,175	2,069	21,097	8,414	8,379	2,175	19,514	4,135
\$13,000 under \$14,000.....	1,414	1,237	15,050	5,409	5,267	1,414	13,508	2,827
\$14,000 under \$15,000.....	2,061	1,884	21,636	8,214	8,179	2,061	21,091	4,666
\$15,000 under \$20,000.....	3,734	3,372	61,867	12,895	12,754	3,734	49,255	11,297
\$20,000 under \$25,000.....	1,093	1,023	24,017	3,846	3,846	1,093	18,862	4,653
\$25,000 under \$50,000.....	744	484	22,927	2,439	2,239	744	17,552	4,850
\$50,000 under \$100,000.....	187	134	15,053	683	644	187	13,751	4,010
\$100,000 under \$150,000.....	34	26	4,178	120	107	34	3,504	1,913
\$150,000 under \$200,000.....	18	13	5,003	56	48	18	2,594	1,205
\$200,000 under \$500,000.....	15	12	2,950	54	51	15	4,212	1,968
\$500,000 under \$1,000,000.....	1	1	538	3	3	1	532	245
\$1,000,000 or more.....	1	-	1,557	1	1	1	1,390	687
Nontaxable returns, total.....	82,411	43,708	³ 114,846	278,352	271,431	5,525	6,119	-
No adjusted gross income.....	9,830	4,799	⁵ 1,125	25,072	24,851	-	-	-
Under \$1,000.....	33,234	17,882	14,150	82,858	81,918	-	-	-
\$1,000 under \$2,000.....	17,158	8,632	24,260	57,761	55,097	-	-	-
\$2,000 under \$3,000.....	11,160	5,314	27,127	51,147	49,548	(⁴)	(⁴)	-
\$3,000 under \$4,000.....	6,524	4,546	21,780	39,161	37,735	-	-	-
\$4,000 under \$5,000.....	1,774	1,348	7,957	11,498	11,498	-	-	-
\$5,000 or more.....	2,731	1,187	20,697	10,855	10,784	1,540	3,920	-
Returns under \$5,000.....	145,269	66,838	³ 263,830	403,837	393,134	69,574	70,128	13,070
Returns \$5,000 under \$10,000.....	36,126	23,215	251,876	129,080	126,949	35,593	140,815	27,736
Returns \$10,000 or more.....	18,885	16,165	296,000	65,989	65,196	18,227	215,956	53,508

¹ See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

² Includes data for the District of Columbia.

³ 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.

⁴ Adjusted gross income less deficit.

⁵ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

⁶ Deficit.

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

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These historical data for years 1953 through 1962 are not precisely comparable among all years, for the data span a period of years during which there were changes in law, return forms, and methods of obtaining data.

INDIVIDUAL INCOME TAX RETURNS, 1953-1962

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Table 33.—NUMBER OF RETURNS AND ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	1962		1961		1960		1959		1958	
	Number of returns	Adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollars)
Grand total.....	62,712,386	¹ 348,701,466	61,499,420	¹ 329,861,284	61,027,931	¹ 315,466,382	60,271,297	¹ 305,094,979	59,085,182	¹ 281,154,092
Returns with adjusted gross income, total.....	62,290,595	349,860,992	61,067,589	330,935,737	60,592,712	316,557,566	59,838,162	306,616,924	58,700,924	282,166,418
Under \$600.....	4,002,049	1,304,371	3,969,165	1,283,112	3,991,109	1,305,762	3,918,975	1,275,411	3,950,030	1,276,547
\$600 under \$1,000.....	3,001,512	2,396,623	3,018,799	2,408,551	2,992,643	2,380,642	2,995,694	2,392,210	3,060,247	2,446,545
\$1,000 under \$1,500.....	3,953,747	4,904,997	3,936,724	4,885,373	3,941,738	4,886,762	3,955,202	4,919,509	4,120,276	5,130,735
\$1,500 under \$2,000.....	3,313,266	5,788,938	3,327,969	5,808,170	3,414,629	5,972,361	3,445,332	6,015,668	3,570,536	6,238,242
\$2,000 under \$2,500.....	3,292,738	7,415,882	3,331,561	7,490,739	3,405,167	7,660,097	3,510,198	7,890,382	3,689,218	8,309,041
\$2,500 under \$3,000.....	3,266,170	8,980,235	3,412,509	9,372,930	3,518,964	9,672,543	3,618,010	9,943,763	3,723,909	10,228,363
\$3,000 under \$4,000.....	6,588,332	23,034,452	6,695,282	23,410,323	6,877,017	24,033,191	6,993,571	24,452,061	7,472,426	26,149,868
\$4,000 under \$5,000 ²	6,280,854	28,248,886	6,582,888	29,619,733	6,866,523	30,881,596	7,071,569	31,801,590	7,385,219	33,190,896
\$5,000 under \$6,000.....	6,157,541	33,834,250	6,227,266	34,163,126	6,422,593	35,252,993	6,392,580	35,067,182	6,375,555	34,898,888
\$6,000 under \$7,000.....	5,373,806	34,835,256	5,282,007	34,247,138	5,291,911	34,280,872	5,082,962	32,926,528	4,676,947	30,257,563
\$7,000 under \$8,000.....	4,332,207	32,379,767	4,142,911	30,956,323	3,888,676	29,080,115	3,699,701	27,640,193	3,226,844	24,101,749
\$8,000 under \$9,000.....	3,243,914	27,506,715	3,984,990	25,283,832	2,757,554	23,372,451	2,621,189	22,202,269	2,171,701	18,379,327
\$9,000 under \$10,000.....	2,404,470	22,776,270	2,146,657	20,333,582	1,905,564	18,045,386	1,749,953	16,566,397	1,452,594	13,746,399
\$10,000 under \$15,000.....	4,940,130	58,229,726	4,125,222	48,552,831	3,641,612	42,804,643	3,208,968	37,688,216	2,488,095	29,214,191
\$15,000 under \$20,000.....	1,047,768	17,818,457	889,562	15,150,795	786,031	13,400,430	707,192	12,090,813	588,262	10,055,470
\$20,000 under \$25,000.....	405,854	9,018,067	357,280	7,938,209	323,785	7,198,994	301,705	6,704,170	264,732	5,881,407
\$25,000 under \$30,000.....	537,511	17,926,263	496,591	16,593,690	441,401	14,727,469	422,663	14,163,567	369,939	12,327,929
\$30,000 under \$50,000.....	121,552	7,984,489	110,476	7,267,932	101,272	6,660,778	114,852	7,558,857	91,715	6,050,052
\$50,000 under \$100,000.....	15,781	1,883,854	16,786	2,015,145	14,221	1,695,133	17,537	2,089,977	14,080	1,647,892
\$150,000 under \$200,000.....	5,050	864,311	5,457	936,339	4,413	756,022	4,497	768,001	3,863	661,634
\$200,000 under \$500,000.....	5,167	1,465,175	6,104	1,749,801	4,848	1,384,077	4,810	1,371,895	3,956	1,114,707
\$500,000 under \$1,000,000.....	821	546,829	985	662,519	735	493,976	722	481,742	536	359,724
\$1,000,000 or more.....	355	717,179	398	805,542	306	611,273	280	606,523	244	499,249
Returns with no adjusted gross income.....	421,791	² 1,159,526	431,831	² 1,074,453	435,219	² 1,091,184	433,135	² 1,521,945	384,258	² 1,012,326
Grand total.....	59,825,121	280,320,566	59,197,004	267,724,268	58,250,188	248,530,317	56,747,008	229,221,375	57,838,184	228,708,256
Returns with adjusted gross income, total.....	59,407,673	281,308,431	58,798,843	268,583,814	57,818,164	249,429,182	56,306,704	230,235,855	57,415,885	229,863,409
Under \$600.....	3,833,400	1,255,738	3,775,785	1,242,391	3,839,333	1,261,713	3,939,817	1,294,816	3,991,605	1,362,006
\$600 under \$1,000.....	2,989,651	2,385,229	3,026,632	2,419,568	3,202,710	2,566,114	3,180,541	2,542,668	3,210,720	2,571,118
\$1,000 under \$1,500.....	4,178,054	5,184,175	4,314,995	5,362,761	4,523,556	5,616,459	4,520,595	5,630,728	4,713,364	5,862,578
\$1,500 under \$2,000.....	3,698,934	6,481,267	3,857,498	6,751,496	4,125,462	7,212,429	4,206,678	7,357,621	4,470,706	7,826,483
\$2,000 under \$2,500.....	3,843,211	8,655,018	3,987,142	8,970,939	4,116,843	9,275,007	4,311,673	9,703,996	4,494,312	10,107,094
\$2,500 under \$3,000.....	3,815,406	10,485,324	4,056,620	11,152,699	4,311,841	11,858,501	4,484,779	12,304,840	4,621,675	12,699,421
\$3,000 under \$4,000.....	7,791,975	27,263,943	8,281,023	29,005,036	8,665,023	30,320,415	9,156,374	32,041,485	9,342,358	32,649,022
\$4,000 under \$5,000 ²	7,868,427	35,372,380	8,046,621	36,140,505	8,008,621	35,930,570	7,910,960	35,435,585	7,982,669	35,764,603
\$5,000 under \$6,000.....	6,555,283	35,885,730	6,234,822	34,124,140	5,862,618	32,061,640	5,189,199	28,346,771	5,392,331	29,463,848
\$6,000 under \$7,000.....	4,709,612	30,480,269	4,371,937	28,257,411	3,871,849	25,020,880	3,352,077	21,656,984	3,345,923	21,589,243
\$7,000 under \$8,000.....	3,206,964	23,941,917	2,798,254	20,892,452	2,400,131	17,897,442	2,016,601	15,025,572	1,990,054	14,826,855
\$8,000 under \$9,000.....	2,091,262	17,706,439	1,811,480	15,315,151	1,412,757	11,940,018	1,187,245	10,036,658	1,154,625	9,763,234
\$9,000 under \$10,000.....	1,334,622	12,622,516	1,123,333	10,619,629	912,095	8,622,218	721,146	6,812,809	703,987	6,655,338
\$10,000 under \$15,000.....	2,213,510	25,995,133	1,921,229	22,570,293	1,518,296	17,923,575	1,217,149	14,410,918	1,160,137	13,741,746
\$15,000 under \$20,000.....	543,746	9,304,570	498,101	8,542,677	425,989	7,300,263	368,907	6,323,542	349,598	5,997,977
\$20,000 under \$25,000.....	250,860	5,583,211	234,928	5,219,840	210,289	4,683,237	210,858	7,023,496	264,713	6,373,802
\$25,000 under \$30,000.....	366,399	12,227,673	346,396	11,644,008	190,707	7,142,830	161,995	6,071,673	151,104	5,686,567
\$30,000 under \$50,000.....	93,421	6,133,299	89,170	5,905,463	77,604	5,151,675	70,400	4,656,424	60,300	3,996,970
\$50,000 under \$100,000.....	14,127	1,686,294	14,111	1,685,994	12,960	1,549,762	11,628	1,391,103	12,486	1,641,663
\$150,000 under \$200,000.....	4,004	685,284	3,851	660,532	3,946	675,565	3,197	547,816	2,700	755,624
\$200,000 under \$500,000.....	3,997	1,127,667	4,046	1,142,240	4,022	1,143,650	3,245	919,072	3,703	252,954
\$500,000 under \$1,000,000.....	585	397,827	597	398,988	628	417,978	439	294,745	373	275,263
\$1,000,000 or more.....	223	447,528	272	559,601	267	567,583	201	406,533	145	275,263
Returns with no adjusted gross income.....	417,448	² 987,865	398,161	² 859,546	432,024	² 898,865	440,304	² 1,014,480	422,299	² 1,155,153

¹Adjusted gross income less deficit.
²Deficit.

INDIVIDUAL INCOME TAX RETURNS, 1953-1962

Table 34.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
NUMBER OF RETURNS										
Total.....	50,092,363	48,582,765	48,060,985	47,496,913	45,652,134	46,865,315	46,258,646	44,689,065	42,633,060	44,159,622
\$600 under \$1,000.....	1,436,260	1,385,033	1,353,011	1,341,398	1,296,407	1,338,986	1,357,447	1,437,846	1,292,988	1,361,444
\$1,000 under \$1,500.....	2,264,571	2,136,415	2,134,195	2,129,771	2,127,075	2,257,213	2,392,096	2,483,242	2,426,670	2,632,034
\$1,500 under \$2,000.....	2,025,367	1,994,863	2,036,015	2,093,777	2,111,329	2,252,645	2,364,317	2,447,663	2,431,232	2,787,231
\$2,000 under \$2,500.....	2,288,180	2,311,741	2,368,114	2,494,170	2,537,591	2,764,261	2,878,453	2,961,513	3,078,559	3,335,910
\$2,500 under \$3,000.....	2,486,921	2,562,088	2,665,817	2,766,760	2,807,388	2,930,022	3,169,007	3,318,528	3,452,029	3,685,629
\$3,000 under \$4,000.....	5,507,689	5,616,783	5,793,668	5,939,254	5,295,457	6,632,982	7,158,365	7,529,308	7,924,537	8,202,537
\$4,000 under \$5,000.....	5,830,951	6,099,597	6,400,547	6,649,987	5,954,051	7,454,651	7,650,165	7,619,205	7,545,254	7,666,402
\$5,000 under \$6,000.....	5,945,050	6,027,260	6,236,474	6,216,537	6,224,634	6,401,146	6,111,501	5,754,968	5,108,368	5,313,448
\$6,000 under \$7,000.....	5,306,507	5,208,966	5,236,061	5,036,281	4,644,506	4,677,540	4,344,100	3,855,290	3,331,451	3,333,294
\$7,000 under \$8,000.....	4,303,518	4,120,040	3,874,647	3,688,764	3,214,399	3,195,588	2,792,259	2,395,179	2,008,053	1,986,773
\$8,000 under \$9,000.....	3,233,674	2,977,973	2,749,349	2,616,468	2,167,447	2,089,198	1,809,013	1,411,320	1,186,721	1,153,612
\$9,000 under \$10,000.....	2,398,655	2,143,339	1,901,543	1,747,657	1,451,196	1,333,548	1,122,621	911,711	720,646	703,449
\$10,000 under \$15,000.....	4,930,455	4,113,486	3,637,169	3,203,834	2,484,984	2,211,504	1,918,975	1,517,076	1,215,482	1,158,199
\$15,000 under \$20,000.....	1,045,363	888,100	784,630	706,164	587,465	543,154	497,449	425,730	368,492	348,741
\$20,000 under \$25,000.....	404,847	356,826	323,412	301,431	264,487	250,563	234,745	210,172	191,668	181,008
\$25,000 under \$30,000.....	536,118	495,501	440,890	422,251	369,515	346,156	346,246	310,427	291,668	264,008
\$30,000 under \$50,000.....	121,250	110,192	101,080	114,711	91,605	93,289	89,095	190,589	161,897	150,981
\$50,000 under \$100,000.....								77,563	70,332	60,260
\$100,000 under \$150,000.....	15,712	16,726	14,165	17,465	14,049	14,089	14,057	12,902	11,617	12,461
\$150,000 under \$200,000.....	5,019	5,426	4,379	4,475	3,845	3,986	3,843	3,937	3,192	
\$200,000 under \$500,000.....	5,110	5,062	4,801	4,776	3,937	3,979	4,031	4,009	3,234	2,692
\$500,000 under \$1,000,000.....	804	967	723	717	531	578	593	624	437	372
\$1,000,000 or more.....	342	381	295	265	236	217	268	263	201	145
(Thousand dollars)										
ADJUSTED GROSS INCOME										
Total.....	330,646,415	311,283,359	297,152,271	287,775,346	263,188,335	262,169,256	249,551,275	229,595,449	209,668,830	210,483,602
\$600 under \$1,000.....	1,199,623	1,156,177	1,123,121	1,116,472	1,083,049	1,117,050	1,130,213	1,200,421	1,078,798	1,146,237
\$1,000 under \$1,500.....	2,826,311	2,669,719	2,664,406	2,674,096	2,683,333	2,831,221	3,005,109	3,106,659	3,047,987	3,299,462
\$1,500 under \$2,000.....	3,531,718	3,476,020	3,557,099	3,647,621	3,675,817	3,937,459	4,129,399	4,265,817	4,237,823	4,865,679
\$2,000 under \$2,500.....	5,153,458	5,191,501	5,327,353	5,603,123	5,714,958	6,225,270	6,474,182	6,666,813	6,922,726	7,493,336
\$2,500 under \$3,000.....	6,857,125	7,349,490	7,626,054	7,735,369	7,735,669	8,079,662	8,737,648	9,157,665	9,505,225	10,156,359
\$3,000 under \$4,000.....	19,313,993	19,699,845	20,307,427	20,835,185	21,091,696	23,448,457	25,144,783	26,407,948	27,312,489	28,746,397
\$4,000 under \$5,000.....	26,249,456	27,476,272	28,812,061	29,931,937	31,278,974	33,541,308	34,380,979	34,208,187	33,328,835	34,370,599
\$5,000 under \$6,000.....	32,683,780	33,079,800	34,246,189	34,117,177	31,086,295	35,058,920	33,460,410	31,479,458	27,910,808	29,038,348
\$6,000 under \$7,000.....	34,405,366	33,777,686	32,927,712	32,627,712	31,049,915	30,276,104	28,079,899	24,914,801	21,524,454	21,507,414
\$7,000 under \$8,000.....	32,165,659	30,785,997	28,974,992	27,559,833	24,009,958	23,858,097	20,848,637	17,861,106	14,961,906	14,801,958
\$8,000 under \$9,000.....	27,426,222	25,224,815	23,303,110	22,162,993	18,343,492	17,689,049	15,294,676	11,928,032	10,032,034	9,754,983
\$9,000 under \$10,000.....	22,721,630	20,301,941	18,007,228	16,544,491	13,733,221	12,611,997	10,612,594	8,618,513	6,808,273	6,650,115
\$10,000 under \$15,000.....	58,114,852	48,473,930	42,775,769	37,628,019	29,176,927	25,971,375	22,543,784	17,908,955	14,390,558	13,718,699
\$15,000 under \$20,000.....	17,777,463	15,126,018	13,376,477	12,073,580	10,041,825	9,294,499	8,531,736	7,295,826	6,316,307	5,982,111
\$20,000 under \$25,000.....	8,995,421	7,928,268	7,190,895	6,698,056	5,875,992	5,576,891	5,215,782	4,680,576	4,018,963	3,655,250
\$25,000 under \$30,000.....	17,879,811	16,557,695	14,710,384	14,148,928	13,313,280	12,220,088	11,638,375	10,738,272	9,607,727	8,682,111
\$30,000 under \$50,000.....	7,963,599	7,249,539	6,647,920	7,549,453	6,042,852	5,900,331	5,490,331	5,149,111	4,651,794	3,994,325
\$50,000 under \$100,000.....										
\$100,000 under \$150,000.....	1,875,601	2,007,835	1,688,173	2,080,621	1,644,279	1,681,598	1,679,344	1,542,840	1,389,769	1,638,413
\$150,000 under \$200,000.....	859,055	931,085	750,153	764,285	658,563	682,301	659,130	674,131	546,951	
\$200,000 under \$500,000.....	1,447,070	1,737,313	1,370,038	1,361,923	1,109,680	1,122,465	1,138,037	1,140,318	915,760	753,081
\$500,000 under \$1,000,000.....	535,056	650,434	486,077	478,154	356,220	393,591	396,602	414,815	293,111	252,379
\$1,000,000 or more.....	670,146	726,630	584,133	545,633	482,640	427,474	549,625	550,864	406,532	275,263
TAXABLE INCOME										
Total.....	194,951,647	181,634,697	171,462,236	166,385,053	147,173,569	149,212,696	141,395,397	127,889,249	115,226,743	
\$600 under \$1,000.....	212,932	203,641	193,070	194,586	191,196	196,731	197,523	211,417	188,445	
\$1,000 under \$1,500.....	1,024,692	952,147	944,626	955,378	953,797	1,010,609	1,071,341	1,085,444	1,069,613	
\$1,500 under \$2,000.....	1,523,219	1,470,373	1,517,420	1,542,106	1,534,510	1,673,535	1,729,509	1,772,333	1,728,796	
\$2,000 under \$2,500.....	2,252,451	2,208,070	2,257,675	2,337,578	2,351,308	2,623,507	2,758,735	2,780,258	2,890,502	
\$2,500 under \$3,000.....	3,144,769	3,139,194	3,277,870	3,376,072	3,390,578	3,614,509	3,878,378	3,999,025	4,107,080	
\$3,000 under \$4,000.....	9,183,939	9,211,419	9,429,590	9,625,250	9,983,842	10,832,605	11,550,162	11,887,361	12,286,893	
\$4,000 under \$5,000.....	12,723,107	13,085,594	13,690,239	14,192,394	14,608,523	15,650,648	15,824,030	15,558,001	15,158,980	
\$5,000 under \$6,000.....	16,419,495	16,298,681	16,730,769	16,684,611	15,553,860	17,075,169	16,327,333	15,316,834	13,782,379	
\$6,000 under \$7,000.....	17,825,989	17,471,657	17,451,403	16,979,238	15,724,265	16,083,929	15,090,473	13,458,543	11,821,062	
\$7,000 under \$8,000.....	17,662,110	16,912,781	16,143,894	15,454,065	13,645,969	13,715,846	12,164,494	10,448,357	8,944,484	
\$8,000 under \$9,000.....	15,993,896	14,722,069	13,767,791	13,226,703	11,059,382	10,833,148	9,488,649	7,460,980	6,324,419	
\$9,000 under \$10,000.....	13,953,385	12,523,858	11,137,412	10,389,591	8,773,922	8,083,996	6,913,700	5,637,968	4,479,948	
\$10,000 under \$15,000.....	38,672,482	32,440,908	28,752,650	25,557,238	20,026,310	17,967,472	15,698,231	12,519,790	10,096,351	
\$15,000 under \$20,000.....	12,843,030	11,030,651	9,786,674	8,927,811	7,484,521	6,969,181	6,449,179	5,546,304	4,808,176	
\$20,000 under \$25,000.....	6,784,182	6,040,063	5,465,777	5,155,939	4,551,665	4,358,809	4,100,631	3,709,643	3,108,643	
\$25,000 under \$30,000.....	14,070,077	13,157,705	11,665,201	11,379,799	9,973,086	9,942,054	9,569,157	8,938,815	8,062,115	
\$30,000 under \$50,000.....	6,440,012	5,927,647	5,417,010	6,229,490	4,986,906	5,109,379	4,983,395	4,344,889	3,946,268	
\$50,000 under \$100,000.....										
\$100,000 under \$150,000.....	1,496,096	1,623,941	1,349,335	1,695,238	1,348,568	1,390,411	1,388,017	1,281,790	1,170,329	
\$150,000 under \$200,000.....	672,501	744,485	590,232	609,591	529,147	550,803	536,845	555,511	452,450	
\$200,000 under \$500,000.....	1,109,146	1,362,995	1,055,617	1,070,737	862,534	882,511	913,395	926,044	740,497	
\$500,000 under \$1,000,000.....	419,625	520,092	382,520	376,573	274,855	314,543	319,092	335,849	234,854	
\$1,000,000 or more.....	524,512	586,726	455,501	425,065	364,825	333,301	443,128	452,713	332,333	

INDIVIDUAL INCOME TAX RETURNS, 1953-1962

Table 35.—SOURCES OF INCOME BY TYPE

[Taxable and nontaxable returns.]

Sources of income	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
	(Thousand dollars)									
Adjusted gross income less deficit.....	348,701,460	329,861,284	315,466,382	305,094,979	31,154,092	280,320,366	267,724,268	248,530,317	229,221,375	228,708,256
Positive income, total.....	354,994,981	335,429,542	321,099,738	310,168,683	315,415,762	284,617,190	272,015,298	252,452,631	233,167,237	232,617,110
Salaries and wages ¹	283,372,515	266,902,279	257,917,854	247,370,212	227,550,557	228,076,909	215,617,981	200,712,105	185,952,623	187,733,920
Dividends in adjusted gross income ²	10,639,818	9,889,743	9,530,143	9,355,766	8,740,562	9,123,757	8,605,656	7,850,903	7,047,866	5,828,279
Interest received ³	7,153,412	5,683,167	5,056,793	4,395,418	3,659,211	3,318,950	2,872,013	2,583,609	2,370,230	2,042,649
Pensions and annuities:										
Life expectancy method.....	1,349,567	1,114,271	962,164	883,362	885,321	755,964	657,308	626,639	806,069	670,764
3-year method.....	972,926	745,922	654,794	577,699	435,703	384,057	284,477	244,995		
Income from estates and trusts.....	691,986	669,421	674,547	637,398	618,020	618,020	625,377	565,614	685,140	1,691,476
Business profit.....	26,851,131	25,394,526	23,958,911	24,322,663	22,889,976	22,525,946	23,661,890	20,597,223	19,234,612	18,677,699
Partnership profit.....	10,210,149	9,719,238	9,757,486	10,220,410	9,810,158	9,963,718	9,392,978	9,553,444	9,004,043	8,802,900
Net gain from sales of capital assets.....	6,821,421	8,290,879	6,003,859	6,796,602	4,879,114	4,128,228	4,991,131	5,126,350	3,731,862	2,538,526
Net gain from sales of other property.....	68,826	158,893	70,113	86,657	75,319	90,161	72,560	96,750	107,811	62,885
Net income from rents.....	3,933,475	3,661,172	3,543,887	4,008,037	3,961,903	3,945,252	3,920,454	3,697,269	3,536,292	3,659,266
Net income from royalties.....	584,339	583,592	660,530							
Other sources ⁴	2,343,416	2,616,439	2,308,657	1,514,464	1,909,920	1,686,228	1,313,473	797,732	690,691	908,756
Losses, total.....	6,295,207	5,568,258	5,633,356	5,073,709	4,261,670	4,296,624	4,291,030	3,922,314	3,945,862	3,908,854
Business loss.....	2,925,775	2,764,820	2,887,155	2,891,510	2,216,398	2,186,579	2,377,244	2,167,220	2,308,809	2,014,061
Partnership loss.....	865,832	770,393	791,440	656,938	578,402	604,802	540,653	529,697	478,242	515,715
Net loss from sales of capital assets.....	1,050,393	670,085	704,284	522,115	549,110	642,695	438,465	375,213	379,446	462,737
Net loss from sales of other property.....	285,266	249,853	152,822	204,350	157,516	161,479	311,521	218,564	199,098	182,636
Net loss from rents.....	1,063,070	902,263	816,226	772,946	735,161	686,167	576,341	611,297	429,542	531,403
Net loss from royalties.....	75,016	78,555	76,330							
Loss from estates and trusts ⁵	29,855	40,392	39,465	25,850	25,085	14,902	46,806	20,523	5,800	-
Net operating loss deduction ⁶	-	91,897	162,634	-	-	-	-	-	144,965	202,302

¹Excludes wages, for 1953-57 less than \$100 and for 1958-62 less than \$200 per return, not subject to income tax withholding, reported as other income on Form 1040A. Beginning 1954, salaries and wages are after excludable sick pay and allowable employee expense.

²Dividends reported on Form 1040 and, for 1959-60, Form 1040W. Beginning 1954, includes dividends eligible for exclusion received through partnerships and fiduciaries. All tabulated amounts, however, are after exclusions. For 1961, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

³Interest reported on Form 1040 and, for 1959-60, Form 1040W. Includes partially exempt interest received through partnerships and fiduciaries. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

⁴Includes wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 per return for 1952-57 nor \$200 for 1958-62, reported in one sum on Form 1040A. Reduced by net operating loss deduction, 1955-59 and 1962. Includes "Sources not supported by Schedule B" for 1961.

⁵Loss from estates and trusts not applicable prior to 1954.

⁶For 1955-59 and 1962, net operating loss deduction was an adjustment which reduced "Other sources."

Table 36.—ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE

[Taxable and nontaxable returns.]

Type of deduction	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
	(Thousand dollars)									
Total.....	41,660,909	38,391,226	35,313,129	32,017,337	27,497,908	25,691,588	22,612,729	19,997,485	17,403,227	15,589,177
Interest paid.....	10,274,461	Not tabulated	8,416,208	Not tabulated	6,269,154	Not tabulated	4,810,079	Not tabulated	3,201,287	2,735,359
Taxes.....	13,044,911		10,525,698		7,480,346		5,827,909		4,076,630	3,639,153
Contributions.....	7,516,088		6,750,326		5,693,836		4,877,793		3,891,173	3,552,448
Medical and dental expense.....	6,078,699		5,219,185		4,283,546		3,472,908		2,971,172	2,391,339
Child care.....	4,746,750		103,117		110,577		87,960		-	
Casualty losses.....			450,402		347,894		444,245		392,644	
Other deductions.....			3,348,193		3,165,569		2,730,760		2,878,234	

INDIVIDUAL INCOME TAX RETURNS, 1953-1962

Table 37.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
(Thousand dollars)										
SALARIES AND WAGES¹										
Grand total.....	283,372,515	266,902,279	257,917,854	247,370,212	227,550,557	228,076,909	215,617,981	200,712,105	185,952,623	187,733,920
Returns with adjusted gross income, total.....	283,142,873	266,719,831	257,684,493	247,121,980	227,354,096	227,949,466	215,482,206	200,580,472	185,794,926	187,607,862
Under \$600.....	1,145,176	1,129,795	1,134,938	1,116,099	1,128,719	1,083,262	1,087,986	1,074,269	1,137,682	1,208,770
\$600 under \$1,000.....	1,882,882	1,873,270	1,833,379	1,822,914	1,862,471	1,858,101	1,853,051	1,970,417	1,958,083	1,974,738
\$1,000 under \$1,500.....	3,802,197	3,730,402	3,736,952	3,752,570	3,904,993	3,974,643	4,165,125	4,378,953	4,433,881	4,587,925
\$1,500 under \$2,000.....	4,382,371	4,447,558	4,604,571	4,641,608	4,846,089	5,048,631	5,252,048	5,688,277	5,873,995	6,267,596
\$2,000 under \$2,500.....	5,803,736	5,952,096	6,125,662	6,319,678	6,662,191	7,087,397	7,289,584	7,603,711	8,119,186	8,470,037
\$2,500 under \$3,000.....	7,311,053	7,669,264	7,963,012	8,250,462	8,522,612	8,810,665	9,393,512	10,165,026	10,641,552	10,956,687
\$3,000 under \$4,000.....	19,440,745	19,888,026	20,581,954	21,105,996	22,510,230	23,876,171	25,456,095	27,079,405	28,790,162	29,243,923
\$4,000 under \$5,000.....	24,646,574	26,060,129	27,451,193	28,409,710	29,557,033	32,022,396	32,675,903	32,788,655	32,468,575	32,721,872
\$5,000 under \$6,000.....	30,440,811	30,868,939	32,158,793	31,903,745	31,741,608	32,989,708			25,855,680	27,027,812
\$6,000 under \$7,000.....	31,685,132	31,277,287	31,396,062	30,148,321	27,638,977	27,832,545	98,046,618	85,563,600	32,780,007	32,569,311
\$7,000 under \$8,000.....	29,476,591	28,192,935	26,487,947	25,084,338	21,813,101	21,660,164				
\$8,000 under \$9,000.....	24,866,263	22,738,854	21,051,895	19,937,813	16,304,506	15,791,770			13,915,124	13,599,675
\$9,000 under \$10,000.....	20,367,124	18,055,945	16,089,402	14,603,831	11,925,159	10,819,684				
\$10,000 under \$15,000.....	49,398,946	40,488,531	35,418,026	30,361,294	22,647,613	19,541,232	16,256,390	12,313,204	9,319,192	9,062,659
\$15,000 under \$20,000.....	12,155,155	9,843,877	8,461,309	7,232,382	5,700,081	5,067,839	4,426,768	3,655,396	3,083,117	2,970,569
\$20,000 under \$25,000.....	4,882,682	4,147,981	3,720,619	3,251,085	2,741,831	2,532,595	2,273,670	1,947,202	2,933,567	2,714,536
\$25,000 under \$30,000.....	7,659,084	6,871,477	6,239,727	5,715,734	4,966,444	4,995,800	4,456,298	1,285,890	2,270,315	2,272,934
\$30,000 under \$50,000.....	2,841,434	2,457,212	2,314,858	2,498,934	2,068,182	2,115,655	2,029,914	1,680,933	1,553,470	1,383,787
\$50,000 under \$100,000.....										
\$100,000 under \$150,000.....	503,231	547,340	483,915	545,850	451,670	463,642	454,905	407,839	375,500	430,495
\$150,000 under \$200,000.....	188,629	185,345	174,643	168,218	146,630	155,813	144,201	142,553	120,346	124,054
\$200,000 under \$500,000.....	211,200	234,713	210,639	206,774	177,335	180,197	180,717	167,679	142,322	124,054
\$500,000 under \$1,000,000.....	37,693	39,824	32,267	31,276	25,978	32,507	30,369	31,409	17,062	16,289
\$1,000,000 or more.....	14,164	19,031	13,000	13,348	10,643	9,049	9,052	7,836	6,108	4,193
Returns with no adjusted gross income.....	229,642	182,448	233,361	248,232	196,461	127,443	135,775	131,633	157,697	126,058
DIVIDENDS²										
Grand total.....	10,639,818	9,889,743	9,530,143	9,355,766	8,740,562	9,123,757	8,605,656	7,850,903	7,047,866	5,828,279
Returns with adjusted gross income, total.....	10,606,714	9,844,709	9,470,311	9,315,880	8,702,680	9,090,207	8,566,577	7,819,949	7,030,900	5,804,993
Under \$600.....	18,543	12,621	18,512	14,069	13,207	13,190	11,016	13,273	10,178	16,520
\$600 under \$1,000.....	45,978	44,364	40,519	42,419	33,856	46,286	30,433	35,254	36,901	45,296
\$1,000 under \$1,500.....	94,375	85,499	89,661	84,247	76,622	76,218	66,284	73,884	65,505	91,647
\$1,500 under \$2,000.....	123,742	104,225	115,732	111,271	93,294	103,416	88,726	86,559	95,448	104,656
\$2,000 under \$2,500.....	125,980	101,020	161,500	117,949	107,411	112,009	102,587	95,993	93,973	103,491
\$2,500 under \$3,000.....	135,985	126,669	146,876	140,801	122,028	126,162	101,644	109,095	94,609	109,970
\$3,000 under \$4,000.....	307,962	262,696	256,410	246,731	249,473	243,555	238,110	219,896	200,461	194,240
\$4,000 under \$5,000.....	288,807	252,333	274,069	241,475	246,916	248,661	226,897	225,344	243,493	202,211
\$5,000 under \$6,000.....	285,702	262,610	270,591	244,117	241,111	255,226			190,309	200,941
\$6,000 under \$7,000.....	304,482	270,181	253,564	257,057	255,845	257,338	1,007,925	986,005	437,726	722,209
\$7,000 under \$8,000.....	271,192	257,767	257,017	243,747	239,163	275,514				
\$8,000 under \$9,000.....	254,963	241,107	249,319	231,530	215,799	209,039			318,753	
\$9,000 under \$10,000.....	274,753	257,093	204,658	211,330	189,149	208,204				
\$10,000 under \$15,000.....	1,166,334	1,045,857	1,012,189	930,658	902,488	909,330	852,897	745,815	721,459	603,683
\$15,000 under \$20,000.....	832,688	800,980	750,654	732,321	686,730	687,088	664,455	560,954	520,773	429,588
\$20,000 under \$25,000.....	670,212	602,269	581,581	550,974	534,650	555,163	511,237	447,336	780,502	613,459
\$25,000 under \$30,000.....	1,951,993	1,838,887	1,672,142	1,637,581	1,490,635	1,615,706	1,595,905	382,213	868,526	719,058
\$30,000 under \$50,000.....								1,022,511	1,008,076	730,003
\$50,000 under \$100,000.....	1,493,383	1,317,825	1,301,213	1,414,044	1,325,594	1,337,553	1,285,630	1,128,788	1,008,076	730,003
\$100,000 under \$150,000.....	543,683	532,968	492,449	597,142	500,945	543,819	543,917	503,036	420,263	441,507
\$150,000 under \$200,000.....	300,665	293,651	270,156	254,810	248,850	272,131	251,820	239,560	200,724	259,377
\$200,000 under \$500,000.....	583,167	603,355	552,587	512,415	486,348	513,149	496,611	471,294	376,622	299,377
\$500,000 under \$1,000,000.....	213,771	225,264	199,065	173,778	173,778	192,143	191,563	187,071	143,601	98,413
\$1,000,000 or more.....	318,354	305,468	299,847	306,900	268,788	289,307	298,920	286,158	202,998	118,724
Returns with no adjusted gross income.....	33,104	45,034	59,832	39,886	37,882	33,550	39,079	30,954	16,966	23,286
INTEREST RECEIVED³										
Grand total.....	7,155,412	5,683,167	5,056,793	4,395,418	3,659,211	3,318,950	2,872,013	2,583,609	2,370,230	2,042,649
Returns with adjusted gross income, total.....	7,084,215	5,628,111	5,012,516	4,358,789	3,618,353	3,290,387	2,846,566	2,555,609	2,349,915	2,021,869
Under \$600.....	50,666	41,998	36,289	33,960	30,360	23,563	21,968	29,683	21,955	21,171
\$600 under \$1,000.....	108,121	88,466	76,104	71,090	66,408	54,264	52,878	49,508	53,966	58,011
\$1,000 under \$1,500.....	234,504	187,455	169,650	147,531	119,714	110,631	100,672	97,353	94,934	89,031
\$1,500 under \$2,000.....	272,833	214,949	200,005	166,423	125,110	129,774	109,234	110,399	107,508	94,303
\$2,000 under \$2,500.....	282,491	202,992	187,476	168,757	142,054	119,550	112,167	99,520	106,019	85,395
\$2,500 under \$3,000.....	261,939	203,791	185,593	172,865	130,464	122,393	102,798	104,748	92,588	83,890
\$3,000 under \$4,000.....	507,728	376,715	347,385	271,361	256,874	224,553	202,848	174,864	176,014	167,893
\$4,000 under \$5,000.....	453,859	362,605	328,713	268,614	246,323	209,724	188,276	196,226	186,123	153,417
\$5,000 under \$6,000.....	452,672	337,717	336,141	280,402	248,228	238,377			157,850	123,276
\$6,000 under \$7,000.....	415,501	330,173	302,511	261,433	211,827	201,377	721,931	622,810	224,724	340,624
\$7,000 under \$8,000.....	369,997	305,989	273,353	249,236	192,084	171,537				
\$8,000 under \$9,000.....	344,225	282,308	243,490	201,212	155,167	138,354			161,870	
\$9,000 under \$10,000.....	304,303	251,463	183,792	173,118	130,254	111,810				
\$10,000 under \$15,000.....	1,023,904	781,891	674,160	559,710	451,995	403,510	334,714	282,214	254,104	210,473
\$15,000 under \$20,000.....	503,720	407,092	353,634	305,354	256,049	235,591	190,415	167,421	149,775	127,417
\$20,000 under \$25,000.....	316,050	256,937	231,333	187,626	169,785	147,336	127,420	114,601	176,403	150,275
\$25,000 under \$30,000.....	694,106	570,116	491,016	446,228	373,004	344,640	324,568	86,428	173,144	143,019
\$30,000 under \$50,000.....								195,793	128,428	103,112
\$50,000 under \$100,000.....	309,316	254,626	242,764	244,736	190,775	190,082	157,602	135,470		
\$100,000 under \$150,000.....	71,464	68,061	60,059	69,057	52,735	48,108	43,300	37,487	38,2	

INDIVIDUAL INCOME TAX RETURNS, 1953-1962

Table 37.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	(Taxable and nontaxable returns)									
	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
BUSINESS PROFIT										
Grand total.....	26,851,131	25,394,526	23,958,911	24,322,663	22,889,976	22,525,946	23,661,890	20,597,223	19,234,612	18,677,699
Returns with adjusted gross income, total.....	26,811,802	25,350,576	23,905,926	24,246,254	22,868,229	22,462,196	23,629,904	20,566,259	19,218,571	18,646,959
Under \$600.....	123,011	127,312	142,741	148,239	141,708	143,575	141,559	148,721	140,399	122,992
\$600 under \$1,000.....	242,283	278,859	290,622	309,566	311,799	309,010	365,389	363,410	351,725	314,182
\$1,000 under \$1,500.....	450,732	515,570	552,211	574,191	631,416	647,986	722,451	740,022	727,315	669,833
\$1,500 under \$2,000.....	562,838	619,229	639,751	688,078	745,884	740,022	912,076	907,243	874,895	899,563
\$2,000 under \$2,500.....	680,786	737,644	758,570	793,364	868,704	859,032	1,067,262	1,033,484	982,191	990,469
\$2,500 under \$3,000.....	771,107	856,492	876,508	877,503	946,780	953,238	1,163,462	1,020,601	1,068,887	1,117,768
\$3,000 under \$4,000.....	1,817,216	1,876,167	1,875,700	1,876,250	2,104,088	2,016,971	2,223,430	2,001,591	2,030,897	2,161,646
\$4,000 under \$5,000.....	1,895,007	1,942,297	1,901,583	1,901,323	2,099,512	1,966,346	2,166,671	1,801,998	1,659,320	1,738,647
\$5,000 under \$6,000.....	1,755,044	1,766,985	1,687,931	1,687,931	1,623,515	1,542,665			1,286,147	1,304,326
\$6,000 under \$7,000.....	1,594,847	1,450,037	1,478,936	1,383,536	1,284,858	1,322,267				
\$7,000 under \$8,000.....	1,457,146	1,332,512	1,259,592	1,229,214	1,117,731	1,076,011	5,851,631	4,817,069	1,944,314	1,836,323
\$8,000 under \$9,000.....	1,259,249	1,198,935	1,091,709	1,083,613	999,157	957,008				
\$9,000 under \$10,000.....	1,125,848	1,044,309	924,926	916,077	881,465	82,760			1,357,126	1,297,232
\$10,000 under \$15,000.....	3,899,241	3,444,572	3,191,220	3,176,156	2,832,905	2,814,309	2,844,844	2,439,150	2,214,822	2,073,531
\$15,000 under \$20,000.....	2,407,295	2,166,969	2,031,083	2,021,286	1,789,041	1,755,545	1,716,864	1,489,921	1,326,095	1,244,881
\$20,000 under \$25,000.....	1,719,987	1,467,859	1,326,306	1,359,051	1,240,592	1,162,654	1,182,472	1,095,738	1,447,476	1,290,636
\$25,000 under \$30,000.....	3,713,991	3,342,489	2,910,747	2,969,785	2,470,739	2,384,638	2,383,227	687,976	1,103,839	965,832
\$30,000 under \$50,000.....	1,134,023	992,197	876,997	1,061,011	639,447	820,783	729,112	594,886	546,550	472,823
\$50,000 under \$100,000.....	130,028	115,575	91,518	129,750	84,856	105,207	97,246	87,752	97,073	
\$100,000 under \$150,000.....	31,149	33,154	27,199	26,721	22,057	24,420	27,552	25,205	27,073	109,996
\$150,000 under \$200,000.....	30,058	30,384	22,159	25,390	23,266	31,271	25,177	22,151	25,587	28,707
\$200,000 under \$500,000.....	3,555	5,667	4,649	4,627	4,931	5,986	3,521	4,548	4,815	3,950
\$500,000 under \$1,000,000.....	7,361	5,262	3,138	3,592	3,523	2,547	5,958	4,653	3,893	3,622
\$1,000,000 or more.....										
Returns with no adjusted gross income.....	39,329	43,950	52,985	76,409	21,747	63,750	31,986	30,964	16,041	30,740
PARTNERSHIP PROFIT										
Grand total.....	10,210,149	9,719,238	9,757,486	10,220,410	9,810,158	9,961,718	9,392,978	9,553,444	9,004,043	8,802,900
Returns with adjusted gross income, total.....	10,185,749	9,701,653	9,726,430	10,196,759	9,792,125	9,936,979	9,368,565	9,530,872	8,973,893	8,784,424
Under \$600.....	14,319	13,178	15,898	21,082	19,719	14,152	16,694	21,249	15,958	28,178
\$600 under \$1,000.....	22,945	26,918	29,396	32,155	39,738	30,358	29,404	39,528	42,612	41,165
\$1,000 under \$1,500.....	52,233	50,836	62,826	62,187	74,043	77,919	66,949	75,846	78,154	122,912
\$1,500 under \$2,000.....	62,221	61,405	71,489	89,370	89,204	91,119	90,795	109,059	109,592	136,585
\$2,000 under \$2,500.....	83,427	83,990	96,690	116,843	121,834	136,536	111,029	154,644	139,110	191,775
\$2,500 under \$3,000.....	96,935	115,492	116,857	136,719	139,833	143,858	151,173	197,795	195,356	189,498
\$3,000 under \$4,000.....	257,265	285,432	328,941	340,062	390,792	366,252	395,649	475,302	499,378	488,679
\$4,000 under \$5,000.....	363,326	378,802	400,616	459,618	434,593	472,467	441,200	516,311	524,379	543,540
\$5,000 under \$6,000.....	354,530	388,477	436,429	477,440	436,073	433,689			490,493	
\$6,000 under \$7,000.....	375,725	398,456	395,524	427,512	413,317	446,951				1,267,933
\$7,000 under \$8,000.....	404,816	367,738	388,112	394,895	352,474	447,167	1,932,182	2,017,557	761,301	
\$8,000 under \$9,000.....	352,941	341,622	375,398	386,524	333,125	348,216			667,205	639,966
\$9,000 under \$10,000.....	352,949	324,719	327,142	318,794	357,064	352,745				
\$10,000 under \$15,000.....	1,410,312	1,336,131	1,336,003	1,406,443	1,333,276	1,392,921	1,329,265	1,261,849	1,188,504	1,114,341
\$15,000 under \$20,000.....	1,066,279	963,402	1,059,800	995,468	993,434	984,322	950,869	900,070	795,926	786,303
\$20,000 under \$25,000.....	859,906	784,127	784,272	784,781	747,154	747,154	719,879	681,380	1,106,191	1,071,845
\$25,000 under \$30,000.....	2,402,359	2,150,039	2,023,813	1,907,795	1,900,432	1,945,585	1,778,210	525,325	1,085,314	1,019,460
\$30,000 under \$50,000.....	1,176,502	1,072,196	1,018,171	1,269,380	1,077,687	1,033,209	927,671	864,953	845,897	754,121
\$50,000 under \$100,000.....	245,617	252,981	244,009	298,208	236,710	265,016	229,513	236,442	226,849	
\$100,000 under \$150,000.....	95,936	111,950	79,673	94,436	84,130	80,195	75,232	85,299	85,299	287,404
\$150,000 under \$200,000.....	110,678	161,711	107,195	136,930	101,435	96,576	99,149	108,622	97,570	83,977
\$200,000 under \$500,000.....	15,139	31,199	15,380	25,566	18,300	19,137	14,935	21,633	18,696	7,504
\$500,000 under \$1,000,000.....	9,389	20,852	10,796	14,551	8,655	11,435	8,767	16,359	9,141	9,238
\$1,000,000 or more.....										
Returns with no adjusted gross income.....	24,400	17,585	31,056	23,651	17,433	26,739	24,413	22,572	30,150	18,476
NET GAIN FROM SALES OF CAPITAL ASSETS ⁴										
Grand total.....	6,821,421	8,290,879	6,003,859	6,796,602	4,879,114	4,128,228	4,991,131	5,126,350	3,731,862	2,538,526
Returns with adjusted gross income, total.....	6,615,095	8,163,259	5,813,601	6,666,863	4,792,409	4,048,433	4,874,682	5,024,200	3,614,012	2,473,486
Under \$600.....	33,874	29,364	34,980	63,818	37,784	25,284	24,671	25,150	20,495	23,168
\$600 under \$1,000.....	38,935	43,927	39,106	41,035	40,186	30,565	35,604	31,594	30,410	24,137
\$1,000 under \$1,500.....	67,720	76,126	68,988	83,071	64,185	63,473	68,933	57,167	57,547	57,547
\$1,500 under \$2,000.....	89,649	90,484	83,424	92,549	68,271	77,517	91,719	66,171	58,313	47,242
\$2,000 under \$2,500.....	99,823	98,294	97,936	107,490	90,877	76,576	82,148	85,536	66,076	67,837
\$2,500 under \$3,000.....	92,593	108,028	110,518	116,873	102,652	96,596	78,381	78,582	66,450	67,681
\$3,000 under \$4,000.....	228,189	243,236	198,854	219,946	226,943	155,870	177,789	160,465	150,584	120,881
\$4,000 under \$5,000.....	196,462	234,158	190,887	223,090	200,402	147,009	157,514	166,223	133,241	124,908
\$5,000 under \$6,000.....	204,337	218,387	184,253	205,536	170,593	158,543			159,003	108,104
\$6,000 under \$7,000.....	197,903	234,086	173,218	218,014	161,022	147,188				
\$7,000 under \$8,000.....	170,697	229,667	187,619	180,492	164,818	121,001				
\$8,000 under \$9,000.....	188,977	228,698	170,004	193,215	153,292	105,099				
\$9,000 under \$10,000.....	170,446	210,533	145,772	174,743	120,988	122,352				
\$10,000 under \$15,000.....	701,946	811,182	597,268	692,134	478,126	418,554	484,023	505,190	372,542	241,170
\$15,000 under \$20,000.....	465,916	564,734	390,096	450,052	313,791	265,128	315,623	315,266	237,653	157,376
\$20,000 under \$25,000.....	323,889	430,281	275,195	331,680	236,069	201,438	225,448			
\$25,000 under \$30,000.....	912,844	1,172,664	767,161	922,606	628,474	499,430	675,595	206,135	315,170	191,165
\$30,000 under \$50,000.....	742,075	913,414	658,422	804,058	543,000	450,835	584,060	545,813	338,630	212,733
\$50,000 under \$100,000.....	338,903	449,810	284,255	396,129	232,796	215,374	292,570	279,105	190,598	
\$100,000 under \$150,000.....	208,162	266,956	170,863	193,562	130,035	118,403	138,576	155,398	103,502	183,995
\$150,000 under \$200,000.....	495,305	683,803	456,165	460,346	288,404	268,416	321,853	352,739	244,209	148,129
\$200,000 under \$500,000.....	275,531	360,075	241,423	222,300	131,512	150,959	154,496	172,962	107,312	69,489
\$500,000 under \$1,000,000.....	371,519	465,352	287,194	274,124	207,589	132,829	241,698	248,119	166,997	70,806

INDIVIDUAL INCOME TAX RETURNS, 1953-1962

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Table 38.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES

States	[Taxable and nontaxable returns]									
	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
NUMBER OF RETURNS ¹										
United States ²	62,709,083	61,497,971	61,024,547	60,259,554	59,079,620	59,823,551	59,180,568	58,251,893	56,305,881	57,422,765
Alabama.....	839,198	825,932	824,701	813,235	798,233	797,638	783,854	739,524	713,389	731,401
Alaska ³	68,299	63,971	58,188	49,633	46,476	49,789	38,440	47,185	-	-
Arizona.....	444,777	422,004	403,466	381,395	357,947	344,657	321,053	300,697	279,907	269,193
Arkansas.....	484,080	467,252	455,571	449,939	437,224	437,599	435,817	415,988	390,897	399,806
California.....	6,186,519	5,928,684	5,768,956	5,624,403	5,380,726	5,361,993	5,155,868	5,089,543	4,733,521	4,640,312
Colorado.....	651,871	632,945	616,050	597,727	577,895	575,065	571,640	552,922	522,393	527,275
Connecticut.....	1,007,534	986,541	973,653	959,873	942,535	953,721	948,846	941,287	919,793	932,475
Delaware ⁴	-	160,089	158,646	154,529	152,585	153,896	151,794	146,365	140,208	142,296
District of Columbia ⁵	-	-	342,310	352,402	331,081	337,129	332,361	342,596	346,729	358,314
Florida ⁶	1,685,127	1,603,908	1,565,665	1,509,908	1,420,349	1,377,490	1,282,833	1,182,710	1,093,433	1,051,866
Georgia.....	1,096,984	1,078,957	1,055,399	1,042,878	1,007,090	1,006,981	989,083	962,294	886,480	920,035
Hawaii.....	243,805	238,993	233,723	225,050	215,402	212,520	207,901	205,298	196,816	200,739
Idaho.....	217,749	216,192	215,076	213,093	213,015	213,015	211,155	207,584	199,676	200,197
Illinois.....	3,806,569	3,763,903	3,762,407	3,756,293	3,717,343	3,794,017	3,789,915	3,745,696	3,664,301	3,780,956
Indiana.....	1,590,890	1,567,519	1,566,046	1,550,060	1,521,475	1,547,965	1,560,526	1,552,459	1,528,879	1,582,879
Iowa.....	947,277	950,287	957,124	957,416	947,704	953,282	959,867	968,399	949,318	960,696
Kansas.....	746,554	740,653	738,312	737,528	735,522	745,702	746,312	751,806	733,946	744,285
Kentucky.....	873,413	852,839	854,945	846,831	833,388	861,887	849,680	833,055	797,181	823,859
Louisiana.....	856,931	837,706	834,062	828,138	815,793	819,737	785,486	753,639	726,310	745,188
Maine.....	343,024	343,903	342,117	339,903	335,518	343,808	341,666	330,246	337,301	341,047
Maryland ⁷	1,619,915	1,547,086	1,486,618	1,447,383	1,447,038	1,477,889	1,490,659	1,442,863	1,084,152	1,220,258
Massachusetts.....	2,029,442	2,013,059	2,004,142	1,984,857	1,965,671	1,984,951	1,978,612	1,967,702	1,946,708	2,013,856
Michigan.....	2,612,414	2,579,709	2,624,004	2,600,665	2,575,775	2,699,377	2,715,040	2,726,998	2,631,029	2,706,164
Minnesota.....	1,191,577	1,176,442	1,155,488	1,160,340	1,141,280	1,156,436	1,148,791	1,137,958	1,109,306	1,136,124
Mississippi.....	447,586	438,008	431,798	425,116	414,701	412,648	409,517	377,712	336,270	345,964
Missouri.....	1,483,258	1,472,443	1,472,443	1,459,045	1,439,689	1,455,037	1,467,753	1,466,425	1,443,093	1,467,128
Montana.....	229,443	226,933	226,977	225,878	225,722	230,389	230,720	239,700	218,442	221,685
Nebraska.....	516,998	511,691	509,256	503,252	496,852	497,461	504,203	506,436	497,166	501,474
Nevada.....	137,051	121,165	113,752	106,630	101,535	99,205	99,000	95,964	89,406	84,721
New Hampshire.....	242,521	235,902	232,790	229,136	222,377	225,714	219,487	221,136	215,998	222,857
New Jersey.....	2,386,667	2,339,605	2,306,163	2,266,499	2,218,235	2,248,216	2,230,309	2,182,689	2,140,475	2,191,420
New Mexico.....	284,079	278,607	275,429	271,221	261,903	253,793	238,738	225,458	211,922	211,922
New York ⁸	6,629,260	6,576,397	6,523,532	6,478,848	6,411,995	6,522,596	6,458,901	6,393,653	6,347,819	6,510,765
North Carolina.....	1,353,694	1,347,775	1,320,085	1,291,665	1,236,162	1,240,340	1,210,540	1,163,918	1,102,039	1,099,125
North Dakota.....	209,068	205,379	206,555	206,382	206,125	205,814	206,616	206,016	200,647	201,670
Ohio.....	3,360,412	3,329,399	3,363,466	3,345,799	3,300,687	3,416,230	3,422,694	3,424,898	3,218,821	3,365,384
Oklahoma.....	747,105	722,920	713,636	713,636	698,374	705,955	703,782	690,467	674,504	674,504
Oregon.....	627,907	612,490	609,649	602,822	586,487	591,142	603,542	592,592	578,796	582,873
Pennsylvania.....	4,021,286	4,015,992	4,080,064	4,053,190	4,056,485	4,162,856	4,168,160	4,134,583	4,115,703	4,261,351
Puerto Rico and Virgin Islands ^{8 9}	-	-	-	-	-	-	-	23,360	21,325	-
Rhode Island.....	326,278	321,796	320,893	319,288	314,252	320,589	325,855	329,620	317,935	333,802
South Carolina.....	629,877	615,884	605,748	588,349	571,968	571,904	564,304	542,655	518,343	525,688
South Dakota.....	231,397	228,788	225,757	224,612	224,344	224,341	225,008	229,308	224,952	220,008
Tennessee.....	1,090,583	1,060,595	1,046,547	1,030,009	990,437	999,391	987,464	947,411	908,671	928,575
Texas.....	3,020,013	2,932,469	2,872,888	2,842,195	2,776,751	2,780,837	2,726,396	2,643,005	2,536,573	2,492,889
Utah.....	306,711	297,232	288,968	281,196	270,570	269,233	262,742	258,100	247,331	248,910
Vermont.....	132,781	131,456	131,709	130,055	128,313	128,575	133,980	132,868	128,901	133,947
Virginia.....	1,320,568	1,272,805	1,248,078	1,220,881	1,199,987	1,199,797	1,187,217	1,152,305	1,105,919	1,100,376
Washington ³	1,018,194	987,722	974,390	976,841	964,507	969,665	971,396	956,097	928,470	994,302
West Virginia.....	524,214	530,808	543,870	548,657	560,207	593,185	586,368	572,779	568,245	607,584
Wisconsin.....	1,407,472	1,387,789	1,389,916	1,375,870	1,353,315	1,374,699	1,365,707	1,355,804	1,324,829	1,353,327
Wyoming.....	116,361	115,723	116,381	116,694	111,200	111,200	111,087	112,669	108,252	111,093
Other areas ¹⁰	200,280	176,202	166,738	142,326	119,297	97,132	61,883	29,451	-	-
(Thousand dollars)										
ADJUSTED GROSS INCOME ¹¹										
United States ²	348,706,890	330,073,552	315,831,693	305,200,317	281,251,669	280,228,863	267,653,322	248,779,023	230,401,432	229,952,507
Alabama.....	3,967,236	3,743,183	3,617,501	3,500,858	3,291,834	3,216,964	2,964,588	2,679,330	2,445,188	2,451,310
Alaska ³	435,721	407,648	394,161	303,182	285,361	290,254	234,171	244,100	-	-
Arizona.....	2,471,449	2,295,300	2,114,748	1,904,676	1,712,650	1,598,086	1,456,967	1,263,300	1,133,078	1,065,139
Arkansas.....	1,989,575	1,787,483	1,677,281	1,645,807	1,507,479	1,423,375	1,417,590	1,311,805	1,221,340	1,178,792
California.....	39,615,531	37,041,487	34,493,395	33,072,012	29,770,013	28,559,931	26,643,536	25,132,639	22,023,493	20,861,528
Colorado.....	3,670,279	3,519,237	3,250,015	2,967,757	2,755,736	2,579,683	2,551,364	2,225,148	2,137,817	2,072,906
Connecticut.....	6,536,792	6,170,642	5,867,606	5,655,863	5,141,238	5,151,011	4,984,489	4,625,939	4,330,913	4,275,815
Delaware ⁴	-	1,016,353	970,522	951,803	909,922	895,720	874,233	794,649	659,777	691,070
District of Columbia ⁵	-	-	1,850,743	1,844,804	1,655,251	1,556,075	1,523,972	1,555,827	1,474,718	1,488,832
Florida ⁶	8,480,446	7,854,348	7,382,962	7,052,849	6,269,910	6,056,183	5,414,935	4,607,886	4,069,109	3,807,830
Georgia.....	5,315,601	4,926,255	4,712,239	4,516,778	4,167,257	4,011,521	3,793,532	3,519,978	3,149,890	3,080,357
Hawaii.....	1,328,945	1,333,816	1,195,047	1,051,888	896,695	897,985	835,360	801,826	719,347	705,874
Idaho.....	1,006,994	1,004,710	961,978	938,629	890,415	849,284	832,577	729,642	750,695	676,161
Illinois.....	23,435,240	22,317,734	21,550,977	20,932,430	19,640,236	19,923,139	19,234,581	17,270,748	16,597,198	16,558,187
Indiana.....	8,665,270	8,142,474	7,647,883	7,647,883	7,004,294	7,252,595	7,032,222	6,592,920	6,103,459	6,309,457
Iowa.....	4,511,567	4,355,464	4,229,331	4,009,812	3,967,906	3,654,332	3,474,393	3,270,824	3,276,360	3,282,905
Kansas.....	3,809,662	3,646,550	3,450,536	3,356,458	3,197,240	2,962,089	2,821,165	2,739,766	2,748,186	2,687,459
Kentucky.....	3,950,679	3,641,059	3,507,582	3,472,293	3,251,131	3,359,160	3,121,415	2,920,886	2,772,582	2,783,890
Louisiana.....	4,209,430	4,018,594	3,837,727	3,960,248	3,606,286	3,640,116	3,296,122	3,025,241	2,800,016	2,731,283
Maine.....	1,505,594	1,428,734	1,408,259	1,303,173	1,223,815	1,255,725	1,193,432	1,028,641	1,031,944	1,066,856
Maryland ⁷	9,281,593	8,515,045	6,415,569	6,146,195	5,660,245	5,685,935	5,511,023	4,928,627	4,531,032	4,828,309
Massachusetts.....	11,344,733	10,835,371	10,508,615	10,111,065	9,202,549	9,106,049	8,751,324	8,285,73		

INDIVIDUAL INCOME TAX RETURNS, 1953-1962

Table 38.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES—Continued

States	[Taxable and nontaxable returns]									
	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
ADJUSTED GROSS INCOME¹—Continued										
	(Thousand dollars)									
New Jersey.....	14,925,916	14,075,689	13,302,920	12,867,036	11,863,692	11,667,443	11,135,104	10,304,398	9,626,661	9,623,391
New Mexico.....	1,439,871	1,385,490	1,309,515	1,315,189	1,137,707	1,111,271	965,266	891,310	804,415	805,671
New York ⁸	41,477,457	40,016,566	38,035,640	37,041,548	34,017,074	33,893,484	32,208,136	30,427,648	28,907,625	28,338,061
North Carolina.....	5,960,224	5,569,938	5,266,653	5,032,725	4,455,781	4,467,355	4,230,500	3,984,982	3,591,944	3,503,692
North Dakota.....	898,709	755,750	736,633	747,449	761,562	673,681	663,252	575,222	552,491	581,462
Ohio.....	19,569,650	18,670,688	18,472,137	17,921,389	16,310,287	17,389,492	16,919,511	15,917,578	13,985,208	14,793,481
Oklahoma.....	3,454,506	3,421,427	3,204,864	3,169,698	2,933,377	2,871,543	2,762,684	2,572,734	2,440,907	2,426,682
Oregon.....	3,400,361	3,185,919	3,144,701	3,095,901	2,836,326	2,584,107	2,748,824	2,501,058	2,427,856	2,290,259
Pennsylvania.....	21,758,880	20,832,624	20,653,948	20,199,594	18,967,829	19,513,876	18,814,973	17,358,034	16,167,247	16,851,700
Puerto Rico and Virgin Islands ^{7 8 9}	-	-	-	-	-	-	-	58,333	54,759	-
Rhode Island.....	1,652,435	1,646,206	1,497,301	1,480,696	1,389,818	1,334,680	1,357,408	1,305,004	1,145,238	1,213,827
South Carolina.....	2,787,620	2,379,520	2,324,446	2,324,446	2,058,384	2,068,449	1,953,856	1,838,845	1,697,197	1,738,783
South Dakota.....	950,956	899,635	783,194	742,195	789,833	693,770	671,758	645,905	653,976	631,981
Tennessee.....	5,122,014	4,551,566	4,334,378	4,003,131	3,784,554	3,796,296	3,673,637	3,295,848	3,115,501	3,121,764
Texas.....	15,439,457	14,827,975	13,576,416	13,434,706	12,697,359	12,356,351	11,581,769	10,696,062	10,248,638	9,636,925
Utah.....	1,638,566	1,605,943	1,437,506	1,393,053	1,281,689	1,210,617	1,155,318	1,041,548	916,952	930,959
Vermont.....	568,568	559,174	521,362	521,362	483,167	485,857	480,734	406,288	395,251	381,610
Virginia.....	6,638,307	6,154,659	5,818,433	5,476,780	5,051,267	4,997,439	4,752,338	4,384,985	4,040,840	3,889,100
Washington ³	6,012,075	5,695,080	5,321,380	5,240,410	4,985,990	4,665,784	4,526,620	4,202,739	4,263,326	4,140,917
West Virginia.....	2,378,992	2,386,150	2,405,649	2,330,905	2,211,288	2,491,355	2,298,203	2,055,092	1,909,683	2,063,685
Wisconsin.....	7,417,043	6,991,732	6,966,723	6,691,462	6,120,661	6,157,596	5,916,479	5,480,112	5,008,957	5,163,817
Wyoming.....	586,244	592,699	565,744	565,475	514,613	543,190	493,013	435,582	405,817	437,277
Other areas ¹⁰	811,706	698,404	626,469	611,282	434,241	380,569	221,342	99,152	-	-
INCOME TAX AFTER CREDITS										
United States ²	44,892,879	42,271,001	39,545,386	38,653,002	34,350,979	34,382,205	32,706,061	29,653,960	26,707,201	29,447,266
Alabama.....	435,818	398,949	384,260	374,116	341,908	323,363	293,807	265,376	223,474	250,142
Alaska ³	60,439	55,683	56,262	42,299	38,812	38,312	32,080	32,282	-	-
Arizona.....	298,620	274,572	253,511	234,732	194,233	183,156	166,183	140,561	122,154	123,797
Arkansas.....	214,906	182,345	164,662	166,621	143,410	133,857	133,344	114,137	112,351	109,740
California.....	5,281,491	4,954,608	4,516,589	4,421,990	3,816,218	3,650,876	3,373,902	3,203,108	2,712,536	2,836,356
Colorado.....	456,384	443,624	398,589	358,518	329,270	308,411	311,905	261,289	242,683	257,037
Connecticut.....	947,092	898,886	834,911	803,105	719,754	727,089	711,347	629,646	579,527	621,055
Delaware ⁴	-	170,761	166,581	168,562	153,451	164,399	161,748	155,364	122,882	128,749
District of Columbia ⁵	-	-	272,534	274,681	231,221	213,070	207,224	211,551	198,493	129,126
Florida ⁶	1,001,696	936,425	851,475	846,579	718,672	712,895	644,329	521,484	441,261	450,395
Georgia.....	616,357	553,523	517,492	489,985	437,015	419,306	385,097	354,661	310,837	322,706
Hawaii.....	166,540	179,505	154,450	128,829	101,771	101,430	92,403	84,356	73,684	82,129
Idaho.....	107,971	107,182	103,661	102,640	93,716	83,035	89,123	69,637	68,057	68,342
Illinois.....	3,305,863	3,124,181	2,950,920	2,866,575	2,622,089	2,695,317	2,611,643	2,189,678	2,131,725	2,343,043
Indiana.....	1,110,820	1,020,070	997,294	942,189	825,964	894,409	851,909	774,859	684,031	792,854
Iowa.....	507,957	502,815	477,063	452,989	435,864	382,461	350,576	327,874	324,799	358,389
Kansas.....	449,553	426,901	396,367	375,440	362,454	321,627	303,256	295,560	285,953	307,052
Kentucky.....	450,528	401,990	375,528	378,402	351,212	370,527	326,503	299,348	279,260	305,518
Louisiana.....	502,156	479,060	448,224	501,704	412,281	427,308	388,475	337,321	301,572	321,701
Maine.....	167,026	165,085	147,835	134,095	128,329	122,745	122,745	99,482	94,161	110,151
Maryland ⁷	1,251,715	1,115,402	802,038	787,922	685,079	675,769	646,807	563,566	511,408	555,562
Massachusetts.....	1,493,001	1,410,865	1,361,979	1,282,746	1,124,516	1,111,125	1,053,170	1,023,410	861,447	1,014,510
Michigan.....	2,107,032	1,891,949	1,820,963	1,820,963	1,607,459	1,844,636	1,839,256	1,687,906	1,523,997	1,772,474
Minnesota.....	707,241	690,988	640,702	618,601	565,036	550,228	526,262	479,228	428,629	472,187
Mississippi.....	188,684	165,770	163,794	156,101	127,704	119,481	119,728	101,991	93,956	97,173
Missouri.....	980,019	939,080	884,223	863,947	781,955	758,715	746,046	707,178	636,757	734,844
Montana.....	119,110	119,855	110,088	122,081	100,269	109,100	97,412	93,183	89,707	94,791
Nebraska.....	291,282	301,869	262,493	242,376	223,876	189,895	191,471	178,280	176,026	194,096
Nevada.....	125,195	110,298	88,831	80,906	76,320	74,276	69,245	62,559	55,585	49,767
New Hampshire.....	141,491	133,197	124,505	114,694	101,790	101,296	90,742	83,282	74,626	87,626
New Jersey.....	2,027,691	1,909,484	1,738,877	1,694,865	1,539,389	1,487,159	1,411,688	1,265,901	1,166,222	1,275,118
New Mexico.....	163,859	157,442	145,092	151,989	130,050	127,330	106,494	96,338	82,691	91,501
New York ⁸	5,778,748	5,629,153	5,076,664	5,096,864	4,494,095	4,434,724	4,232,431	3,947,023	3,643,412	3,851,980
North Carolina.....	641,511	577,923	519,969	500,104	405,310	416,596	381,101	351,336	304,673	330,854
North Dakota.....	89,226	72,949	75,016	73,289	73,364	63,730	61,074	51,466	45,446	53,685
Ohio.....	2,557,600	2,432,800	2,384,896	2,294,893	2,040,652	2,219,449	2,149,144	1,978,564	1,670,881	2,024,999
Oklahoma.....	407,295	403,733	364,287	363,093	325,006	328,978	300,680	269,320	257,366	276,194
Oregon.....	417,687	391,523	383,156	387,414	343,601	291,606	332,267	285,104	270,500	290,606
Pennsylvania.....	2,775,745	2,635,134	2,586,134	2,606,004	2,367,996	2,480,178	2,373,040	2,080,488	1,871,750	2,185,934
Puerto Rico and Virgin Islands ^{7 8 9}	-	-	-	-	-	-	-	994	1,230	-
Rhode Island.....	214,739	209,112	186,292	181,815	171,729	164,769	166,319	165,508	133,240	154,676
South Carolina.....	292,472	257,151	227,103	226,260	181,999	179,898	175,210	159,573	140,929	161,242
South Dakota.....	96,322	90,636	77,376	69,183	80,214	63,286	59,847	53,270	55,392	59,375
Tennessee.....	612,505	508,564	474,265	455,555	405,425	389,588	377,869	325,301	297,279	332,233
Texas.....	1,973,152	1,866,117	1,693,213	1,689,198	1,540,539	1,536,437	1,404,530	1,284,540	1,208,671	1,223,160
Utah.....	182,501	174,926	152,870	149,110	127,678	123,060	116,232	100,444	83,989	99,119
Vermont.....	61,731	60,187	55,892	54,806	47,254	46,491	48,531	40,617	33,979	38,227
Virginia.....	813,322	734,060	676,256	632,927	558,767	542,757	520,952	460,397	415,799	443,127
Washington ³	781,396	733,881	661,813	660,953	622,938	564,834	544,624	501,047	500,075	541,342
West Virginia.....	272,899	272,502	268,931	262,313	237,411	279,447	243,830	205,292	184,974	209,892
Wisconsin.....	895,724	851,172	842,739	804,944	700,507	716,869	686,386	622,459	531,899	631,280
Wyoming.....	73,841	71,991	70,643	68,476	59,940	60,955	56,905	49,734	45,083	51,410
Other areas ¹⁰	94,314	83,123	69,078	74,677	45,417	49,447	17,169	11,191	-	-

¹Excludes returns with no adjusted gross income, 1953-54, and for 1955-56 and 1958-62, returns with no information.

²Includes data for citizens and residents of Hawaii, Alaska, Puerto Rico, and Virgin Islands, and citizens residing in Panama Canal Zone and citizens residing abroad.

³For 1953-54, data for Alaska included in statistics for Washington.

⁴For 1962, Delaware data are not shown separately (see footnote 3 of table 26). They are, however, included in the national totals.

Synopsis of Laws

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Table I.—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1953-62

Items	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
	<i>(Dollars)</i>									
Gross income requirement for filing returns ¹	600									
Regular exemption for taxpayer and each dependent.....	600									
Additional exemptions for age 65 or over and for blindness ²	600									
	<i>(Percent)</i>									
Minimum income tax rate.....	20.0									22.2
Maximum income tax rate.....	91.0									92.0
Maximum income tax limitation ³	87.0									88.0

¹For 1954-62, persons 65 years of age or over, gross income \$1,200. Gross income for 1958-62 includes income earned from sources outside the United States, even though tax-exempt.

²Additional exemptions allowed only for taxpayer and spouse.

³Income tax before credits need not exceed the indicated percentages of net income for 1953, nor taxable income for 1954-62.

Table II.—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE, AND SELF-EMPLOYMENT TAX RATES, 1953-62

Items	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
	<i>(Dollars)</i>									
Self-employment net earnings requirement for filing.....	400				400				400	
Maximum self-employment income subject to self-employment tax.....	4,800				4,200				3,600	
	<i>(Percent)</i>									
Self-employment tax rate.....	4.7	4-1/2		3-3/4	3-3/8		3		2-1/4	

**1962 Forms and
Instructions**

RETURN FORMS, 1962

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Form 1040A U. S. INDIVIDUAL INCOME TAX RETURN (Less than \$10,000 total income) 1962

Please print →

1. Name (If a joint return of husband and wife, use first names and middle initials of both) _____
 Home address (Number and street or rural route) _____
 City, town, or post office _____ Zone _____ State _____

2. Your Social Security Number _____ 3. Wife's Social Security Number _____

4. Check one:
 Single; Married filing joint return (even if only one had income);
 Married filing separate return—If wife or husband also filing separately, give name _____

5. WAGES SHOWN ON FORMS W-2 AND OTHER INCOME _____ FEDERAL INCOME TAX WITHHELD _____ EMPLOYER'S NAME. Where employed. Write (W) before name of each of wife's employers _____

If item 9 is \$10,000 or more, or if item 6 is over \$200, use Form 1040.

6. INTEREST, DIVIDENDS, AND OTHER WAGES
 Yours _____ Wife's _____

7. Total Federal income tax withheld _____

8. If you had an expense allowance or charged expenses to your employer, see instruction 8 and check here if appropriate.
Enclose Forms W-2, Copy B. If your income was \$5,000 or more, you must compute your tax. However, if your income was less than \$5,000, you may have the Internal Revenue Service compute your tax by omitting items 10, 11, and 12. If you compute your own tax, pay balance (item 11) in full with return to your District Director.
 • Check here if you want refund applied to U.S. Savings Bonds.

9. TOTAL INCOME → _____

10. Enter tax from Tax Table or from tax computation schedule → _____

11. If item 10 is larger than item 7, enter **balance due** → _____

12. If item 7 is larger than item 10, enter **refund** → _____

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

13. EXEMPTIONS FOR YOURSELF—AND WIFE (only if all her income is included in this return, or she had no income)

Check boxes which apply.

(a) Regular \$600 exemption Yourself Wife
 (b) Additional \$600 exemption if 65 or over at end of 1962 Yourself Wife
 (c) Additional \$600 exemption if blind at end of 1962 Yourself Wife

Enter number of boxes checked → _____

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

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

15. Total exemptions from items 13 and 14 above → _____

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

 (Your signature) _____ (Date) _____ (If joint return, wife's signature) _____ (Date) _____

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

TCe

1962

INSTRUCTIONS FOR FORM 1040A

1962

FOR EMPLOYEES WHO EARNED LESS THAN \$10,000

Card Form 1040A offers an easy way for employees receiving less than \$10,000 total income to file their 1962 U.S. income tax returns.

To use CARD Form 1040A follow these simple steps

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

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

C Transfer answers from the copy to the card. Keep the copy for your records.

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

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.

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

WHO MAY USE FORM 1040A.—If your 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 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 1961,
- (8) you are a nonresident alien (file Form 1040B, Form 1040NB, or Form 1040NB-a).

WHEN TO FILE.—Please file as early as possible on or after January 1, 1963, but not later than April 15, 1963.

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

WHERE TO GET FORMS.—If you need a Form 1040, you can get one from any Internal Revenue office, and from most banks and some 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, and a refund of less than \$1 will not be made unless you apply for it.

SIGNATURE.—Your return is not valid 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 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 prepare a joint return.**—To assure any benefits of the split income provisions, a husband and wife must file a joint return. If a joint return is filed you must include the income of both; however, a joint return may be filed even though one had no income. If your income was under \$5,000 and you choose to have the Internal Revenue Service figure your tax, it will be computed on the combined income or on the separate incomes, whichever results in the smaller tax or larger refund. If you figure your own tax, be sure to make both computations and enter the smaller tax or larger refund on your return. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

(2) **How to prepare a separate return.**—In a separate return each must report his or her separate income and fill in a separate form.

DO YOU OWE A TAX BALANCE?—Under the pay-as-you-go system, your withholding tax and your final income tax should come out about even. This benefits both you and your Government. If you owe a balance on your 1962 return, you should consider changing your Withholding Exemption Certificate (Form W-4) or asking your employer to agree to a plan of additional withholding.

PAGE 2

INSTRUCTIONS FOR PREPARING FRONT OF FORM 1040A

- ① ② ③ If you are married and are filing a joint return as husband and wife, be sure to enter the first names and middle initials of yourself and your wife. For example: John F. and Mary L. Doe. Enter both your social security number and your wife's social security number even though separate returns are filed.
- ⑤ Fill in the information from each of your 1962 Withholding Statements, Forms W-2. If both husband and wife had wages, write "W" before name of each of wife's employers. If you lose a Withholding Statement, ask your employer for a new one. If you cannot furnish a statement, attach an explanation.

TWO OR MORE EMPLOYERS.—If a total of more than \$150 of social security (F. I. C. A.) tax was withheld from the wages of either you or your wife because one or both of you worked for more than one employer, you may claim the excess over \$150 as a credit against your income tax.

a. Add up the social security (F. I. C. A.) tax withheld by all your employers from your wages in 1962. If joint return, separate computations must be made for you and your wife.

b. Subtract \$150.

c. Enter the balance in the "Federal Income Tax Withheld" column of item 5 and write "F. I. C. A. tax" under "Employer's Name."

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.**—Include all interest actually received or credited to your account by a bank, savings and loan association, etc.

b. **DIVIDENDS.**—Include all dividends received except the first \$50 received from domestic corporations. So-called dividends received from mutual savings banks or savings (building) and loan associations on deposits or withdrawable accounts are treated as interest, not dividends. 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 \$100 in dividends, and the wife had \$20, only \$70 may be excluded.

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.

⑧ **REIMBURSED EXPENSES**

If you account to your employer for business expenses or if when you travel on business, he gives you a flat allowance for subsistence and mileage of not more than \$20.00 per day and 15 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 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 and report the excess.

Include interest on savings and other interest and dividends, whether received in cash or credited to your account.

⑨ ⑩ ⑪ ⑫ **COMPUTATION OF TAX**

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 1040.) See page 3 for computation schedule. Keep it for your records; do not attach it to your return.

PURCHASE OF U.S. SAVINGS BONDS.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds. If you check the box following line 12, you will be issued as many bonds as your refund will buy in multiples of \$18.75 for each \$25 face value bond, providing it does not leave a balance of less than \$1 to be paid by check. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

INSTRUCTIONS FOR PREPARING BACK OF FORM 1040A

- ⑬ Fill in this item to receive credit for your and your wife's exemptions. A taxpayer cannot claim his wife (husband) as an exemption if the wife (husband) filed a separate return for any purpose (for example, to obtain a refund of income tax withheld). Age and blindness are determined as of December 31, 1962.

MARITAL STATUS.—If married at the end of the year 1962, you are considered married for the entire year. If divorced or legally separated on or before the end of the year 1962, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the year, and may file a joint return.

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

a. Received more than one-half of his or her support from you (or from wife or husband if a joint return is filed). Support includes all amounts used for the dependent's support whether contributed by the dependent or by others and whether such amounts are taxable or nontaxable income such as social security, gifts, savings, etc.

b. Received less than \$600 income. (This test does not apply

to your children or stepchildren who are under 19 or who are full-time students for 5 calendar months of the year; however, you must have provided over one-half of the child's support.)

c. Did not file a joint return with her husband (or his wife).

d. Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone. (An alien child legally adopted by and living with a United States citizen abroad also qualifies as a citizen of the United States for this purpose.)

e. EITHER (1) for the entire year 1962 had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Sister	Mother-in-law	The following if related by blood:
Stepchild	Grandchild	Father-in-law	
Mother	Stepbrother	Brother-in-law	Uncle
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

Form 1040A U. S. INDIVIDUAL INCOME TAX RETURN (Less than \$10,000 total income) 1962

Please print → **1** Name (If a joint return of husband and wife, use first names and middle initials of both) **2** Your Social Security Number **3** Wife's Social Security Number

Home address (Number and street or rural route)

City, town, or post office Zone State

4. Check one:
 Single; Married filing joint return (even if only one had income);
 Married filing separate return—If wife or husband also filing separately, give name _____

5. WAGES SHOWN ON FORMS W-2 AND OTHER INCOME FEDERAL INCOME TAX WITHHELD EMPLOYER'S NAME. Where employed. Write (W) before name of each of wife's employers

If item 9 is \$10,000 or more, or if item 6 is over \$200, use Form 1040.

6. INTEREST, DIVIDENDS, AND OTHER WAGES **6** Yours **7. Total Federal income tax withheld** **8** If you had an expense allowance or charged expenses to your employer, see instruction 8 and check here if appropriate.

9. TOTAL INCOME **9** **10** Enter tax from Tax Table or from tax computation schedule **11** If item 10 is larger than item 7, enter balance due **12** If item 7 is larger than item 10, enter refund

Enclose Forms W-2, Copy B. If your income was \$5,000 or more, you must compute your tax. However, if your income was less than \$5,000, you may have the Internal Revenue Service compute your tax by omitting items 10, 11, and 12. If you compute your own tax, pay balance (item 11) in full with return to your District Director. Check here if you want refund applied to U.S. Savings Bonds.

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

13 EXEMPTIONS FOR YOURSELF—AND WIFE (only if all her income is included in this return, or she had no income)

Check boxes which apply. (a) Regular \$600 exemption Yourself Wife (b) Additional \$600 exemption if 65 or over at end of 1962 Yourself Wife (c) Additional \$600 exemption if blind at end of 1962 Yourself Wife Enter number of boxes checked →

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

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

15. Total exemptions from items 13 and 14 above →

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

HERE (Your signature) (Date) (If joint return, wife's signature) (Date)

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

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

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

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

If the amount on line 5 is:

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

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

If the amount on line 5 is:

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

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.

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

FORM 1040

U.S. INDIVIDUAL INCOME TAX RETURN—1962

U.S. Treasury Department
Internal Revenue Service

or taxable year beginning _____, 1962, ending _____, 19

Print or Type

First name and initial _____ Last name _____
 (If joint return of husband and wife, use first names and middle initials of both)

Home address _____
 (Number and street or rural route)

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

Your Social Security Number _____

Occupation _____

Wife's Social Security Number _____

Occupation _____

Check Single; Unmarried "Head of Household"; Surviving widow or widower with dependent child; Married filing joint return (even if only one had income); Married filing separate return—If wife or husband also filing separately, give name _____

INCOME—(If joint return, include all income of both husband and wife)

	(a) Wages, etc.	(b) Federal income tax withheld
1. Wages, salaries, tips, etc., and excess of allowances over business expenses. Employer's name _____ Where employed (city and state) _____	\$ _____	\$ _____
If either you or your wife worked for more than one employer, see page 4 of instructions		
2. Totals	\$ _____	\$ _____
3. "Sick pay" if included in line 1 (attach required statement)	_____	_____
4. Subtract line 3 from total wages	_____	_____
5a. Dividends (Schedule B)	_____	_____
b. Interest (Schedule B or other list)	_____	_____
c. Rents, royalties, pensions, etc. (Schedule B)	_____	_____
6. Business income (Schedule C)	_____	_____
7. Sale or exchange of property (Schedule D)	_____	_____
8. Farm income (Schedule F)	_____	_____
9. Total (add lines 4 through 8)	_____	_____

• Attach Copy B of Forms W-2 Here •

FIGURE YOUR TAX BY USING EITHER 10 OR 11

10. Tax Table
 If line 9 is less than \$5,000 and you do not itemize deductions—
 Complete page 2 exemption schedule.
 Copy total exemptions here _____
 Find your tax in table on page 10 of instructions.
 Do not use lines 11 a, b, c, or d.
 Enter tax on line 12.

11. Tax Rate Schedule

a. If you itemize deductions, enter total from page 2
 If line 9 is \$5,000 or more and you do not itemize, enter 10% of line 9 but not more than \$1,000 (\$500 if married and filing separate return).

b. Subtract line 11a from line 9

c. Copy total exemptions from page 2 here _____, multiply by \$600

d. Subtract line 11c from line 11b
 Figure your tax on this amount by using tax rate schedule on page 9 of instructions and enter tax on line 12.

12. Tax (from either tax table or tax rate schedule)	_____
13. Self-employment tax (Schedule C-3 or F-1)	_____
14. Total (add lines 12 and 13)	_____

• Attach Check or Money Order Here •

PAYMENTS AND CREDITS

15a. Tax withheld (line 2, col. (b) above). Attach Forms W-2	_____
b. Payments and credits on 1962 Declaration of Estimated Tax	_____
c. Dividends received credit	_____
d. Retirement income credit	_____
e. Investment credit (Form 3468)	_____
f. Other credits (Specify—see page 5 of instructions)	_____
g. Total (add lines a, b, c, d, e, and f)	_____
District Director's office where amount on line 15b was paid _____	

TAX DUE OR REFUND

16. If payments and credits (line 15g) are less than tax (line 14), enter Balance Due here <small>Pay in full with this return to "Internal Revenue Service." File with your District Director.</small>	_____
17. If payments and credits (line 15g) are larger than tax (line 14), enter Overpayment here	_____
18. Amount of line 17 you wish credited to 1963 Estimated Tax	_____
19. Subtract line 18 from line 17. Apply this balance to: <input type="checkbox"/> U.S. Savings Bonds; or <input type="checkbox"/> Refund	_____

FORM 1040-1962

SCHEDULE A.—EXEMPTIONS (See page 6 of instructions)

Page 2

1. Exemptions for yourself—and wife (only if all her income is included in this return, or she had no income)

Check boxes which apply.	(a) Regular \$600 exemption	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	Enter number of boxes checked →
	(b) Additional \$600 exemption if 65 or over at end of 1962	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	
	(c) Additional \$600 exemption if blind at end of 1962	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	

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

• If an exemption is based on a multiple-support agreement of a group of persons, attach the declarations described on page 6 of instructions.

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

3. Total exemptions (lines 1 and 2 above). (Enter here and on line 10 or 11c, page 1) →

ITEMIZED DEDUCTIONS—If you do not use tax table or standard deduction

If husband and wife (not legally separated) file separate returns and one itemizes deductions, the other must also itemize

If necessary, write more than one item on a line or attach additional sheets. Put name, address and Social Security number on all attachments

Contributions (If other than money, submit description of property, including cost or other basis, date of acquisition and method of valuation)		
	Total paid (not to exceed 20% of line 9, page 1, except as described on page 7 of instructions) →	\$
Interest expense		
	Total interest →	
Taxes	Real estate taxes State income taxes	
	State and local sales taxes Other taxes (specify)	
	Total taxes →	
Medical and dental expense (Submit itemized list. Do not enter any expense compensated by insurance or otherwise)	NOTE: If you or your wife are 65 or over, or if either has a dependent parent 65 or over, see page 8 of Instructions for possible larger deduction.	
	1. Total cost of medicine and drugs	\$
	2. Enter 1% of line 9, page 1	
	3. Subtract line 2 from line 1	
	4. Other medical, dental expenses (Include hospital insurance premiums)	
	5. Total (add lines 3 and 4)	
	6. Enter 3% of line 9, page 1 (see note above)	\$
7. Subtract line 6 from line 5; see page 8 of instructions for maximum limitation		
Other deductions (See page 8 of instructions)		
	Total →	
Total deductions (Enter here and on line 11a, page 1) →		\$

EXPENSE ACCOUNT INFORMATION	Did you receive an expense allowance or reimbursement, or charge expenses to your employer?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	See page 4, instructions.
	If "Yes," did you submit itemized accounting of all such expenses to your employer?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	

Did you file a return last year? Yes No. If name or address on last year's returns was different from this year, enter name and address used last year.

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

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

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

<p>SCHEDULE B (Form 1040) U.S. Treasury Department Internal Revenue Service</p>	<p>SUPPLEMENTAL SCHEDULE OF INCOME AND CREDITS (From all sources other than wages, business, farming, and sale or exchange of property) Attach this schedule to your income tax return, Form 1040</p>	<p>1962</p>
<p>Name and address as shown on page 1 of Form 1040</p>		<p>Your Social Security Number</p>

Part I.—DIVIDEND INCOME (Income from savings (building) and loan associations and credit unions should be entered as interest in Part II)

<p>1. Name of qualifying corporation declaring dividend: (Indicate by (H), (W), (J) whether stock is held by husband, wife, or jointly)</p> <p>.....</p> <p>.....</p>	<p>Amount</p>
<p>2. Total</p>	
<p>3. Exclusion of \$50 (If both husband and wife received dividends, each is entitled to exclude not more than \$50 of his (her) own dividends)</p>	
<p>4. Subtract line 3 from line 2. Enter here and on line 1, Part VII.</p>	
<p>5. Name of nonqualifying corporation declaring dividend:</p> <p>.....</p> <p>.....</p>	
<p>6. Total (add lines 4 and 5). Enter here and on line 5a, page 1, Form 1040</p>	

Part II.—INTEREST INCOME (This includes interest credited to your account)

Note: A separate attachment may be used if interest is the only income to be reported on this schedule.

<p>1. Name of payer (more than one entry may be made on a line).....</p> <p>.....</p> <p>.....</p>	<p>Amount</p>
<p>2. Total—Enter here and on line 5b, page 1, Form 1040</p>	

Part III.—PENSION AND ANNUITY INCOME

A.—General Rule (If you did not contribute to the cost of the pension or annuity, enter the total amount received on line 6 and omit lines 1 through 5.)

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

B.—Special Rule—Where your employer has contributed part of the cost and your own contribution will be recovered tax-free within 3 years. If your cost was fully recovered in prior years, enter the total amount received in line 5 and omit lines 1 through 4.

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

Part IV.—RENT AND ROYALTY INCOME

1. Kind and location of property (Identify whether rent or royalty)	2. Total amount of rents or royalties	3. Depreciation (explain in Part VI) or depletion	4. Repairs (attach itemized list)	5. Other expenses (attach itemized list)
.....				
.....				
.....				
.....				
1. Totals				
2. Net income (or loss) from rents and royalties (column 2 less sum of columns 3, 4, and 5)				

Part V.—OTHER INCOME OR LOSSES

<p>1. Partnerships (name, address, and nature of income).....</p> <p>.....</p> <p>.....</p>	
<p>2. Estates or trusts (name and address).....</p>	
<p>3. Other sources (state nature).....</p> <p>.....</p>	

TOTAL INCOME (or loss) from Parts III, IV, and V (Enter here and on line 5c, page 1, of Form 1040)

Part VI.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN PART IV—This schedule is designed for taxpayers using the new guideline lives and administrative procedure described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using previously authorized procedures. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

1. Group and guideline class OR Description of property	2. Cost or other basis at beginning of year OR Cost or other basis	3. Asset additions in year (amount) OR Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life OR Rate (%) or life	8. Depreciation for this year
Total cost or other basis							
1. Total depreciation							
2. Amount of additional first-year depreciation included above							
3. Cost or other basis of fully depreciated assets still in use							

Part VII.—DIVIDENDS RECEIVED CREDIT

1. Amount of dividends on line 4, Part I	
2. Tentative credit (4% of line 1)	
3. Tax shown on line 12, page 1 of Form 1040, less amount, if any, of credit for foreign taxes	
4. 4% of taxable income (see below)	
Taxable Income Means <ul style="list-style-type: none"> (a) If tax is computed, the amount shown on line 11d, page 1 of Form 1040. (b) If Tax Table is used, the amount shown on line 9, page 1 of Form 1040, less 10% thereof, and less the deduction for exemptions (\$600 multiplied by the number of exemptions claimed on line 3, Schedule A, page 2 of Form 1040). 	
5. Credit. Enter here and on line 15(c), Form 1040, the smallest of the amounts on line 2, 3, or 4, above	

Part VIII.—RETIREMENT INCOME CREDIT

	A	B
If separate return, use column B only. If joint return, use column A for wife and column B for husband—→		
Did you receive earned income in excess of \$600 in each of any 10 calendar years before the taxable year 1962? (Widows or widowers see instructions, page B-4)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
If answer above is "Yes" in either column, furnish all information below in that column.		
1. Retirement income for taxable year:		
(a) For taxpayers under 65 years of age: Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) and included in line 9, page 1, of Form 1040. •		
(b) For taxpayers 65 years of age or older: Enter total of pensions and annuities, interest, and dividends included in line 9, page 1 of Form 1040, and gross rents included in column 2, Part IV of this schedule. . . . •		
2. Maximum amount of retirement income for credit computation	1,524 00	1,524 00
3. Deduct:		
(a) Amounts received in taxable year as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income. •		
(b) Earned income received in taxable year (Does not apply to persons 72 years of age or over):		
(1) Taxpayers under 62 years of age, enter amount in excess of \$900 •		
(2) Taxpayers 62 or over but under 72, enter amount determined as follows:		
if \$1,200 or less, enter zero		
if over \$1,200 but not over \$1,700, enter 1/2 of amount over \$1,200; or •		
if over \$1,700, enter excess over \$1,450		
4. Total of lines 3(a) and 3(b)		
5. Balance (line 2 minus line 4)		
6. Line 5 or line 1, whichever is smaller		
7. Tentative credit (20% of line 6)		
8. Total tentative credit (total of amounts on line 7, columns A and B)		
LIMITATION ON RETIREMENT INCOME CREDIT		
9. Amount of tax shown on line 12, page 1 of Form 1040		
10. Less: Total of any amounts shown on lines 15(c) and 15(f), page 1, Form 1040		
11. Subtract line 10 from line 9		
12. Credit. Enter here and on line 15(d), Form 1040, the amount on line 8 or line 11, whichever is smaller		

HELPFUL INFORMATION ON

How To Prepare Your

INCOME TAX RETURN

on Form 1040 for 1962



A Personal Letter to Taxpayers:

Last year the American public paid in taxes some \$99.4 billion. Impressive is the fact that 97% of these receipts came through self-assessment on tax returns and through withholding.

No other nation in the world has ever equaled this record. It is a tribute to our people, their traditions of honesty, and their high sense of responsibility in supporting our democratic form of government.

The cost of raising this revenue is less than 1/2¢ for each dollar collected. We hope this low cost will be reduced even further through the assistance of the new electronic computer system—ADP (automatic data processing)—which the Internal Revenue Service is now installing.

You will simplify this program, and make it more efficient and economical, by doing these things:

- ☆ Be sure to give your Social Security number.
- ☆ Fill in your return as completely as possible.
- ☆ Write or print legibly.
- ☆ Be accurate.
- ☆ File early.

The new machines will help us spot errors and omissions, and will strengthen our enforcement programs—aimed at making sure everyone pays his proper share of tax, and no more.

Therefore, I urge you to be careful and to make your returns as complete and accurate as possible. For the vast majority of taxpayers, this has always been the rule. For the others, now is the time to get aboard.

As a matter of routine, Internal Revenue auditors will, as before, check records and examine millions of selected returns. We will not only be looking for possible errors against the Government, but also for errors you may have made against yourself. Last year, for example, there was a saving to taxpayers of almost \$70 million, resulting from our discovery of mathematical errors in over 900,000 returns.

Of course, machines cannot take the place of human judgment. Regardless of the miracles of automation, our type of tax system cannot operate effectively without the human element. Courtesy and a fair and reasonable attitude—on the part of both tax administrator and taxpayer—are other essential ingredients if this system is to continue to serve the Nation well.

If you do not understand or agree with any questioned item, you are entitled to have it fully explained and, in addition, you have the right to appeal decisions you believe are not correct. Also, if you have questions which are not answered in the enclosed instructions, you may telephone or visit the nearest Internal Revenue office. We will be glad to help you.

Mortimer M. Caplin

Commissioner of Internal Revenue

HOW TO USE FORM 1040 (To be filed not later than April 15)

In order to make the preparation of tax returns easier for the great majority of taxpayers, there are now only two return forms to choose from, Form 1040 and card form, Form 1040A. Form 1040 is limited to a single sheet. Supporting schedules may be attached according to the individual needs of each taxpayer.

If your income was entirely from salary and wages, you will need only the 2-page Form 1040. You can use it whether you take the standard deduction or itemize deductions.

If, in addition to salary and wages, you have only interest income, you may also file the 2-page Form 1040. In such case merely attach a list itemizing your interest income and enter the total amount on line 5b, page 1, of your return. You may use Schedule B (Form 1040) for this purpose if you wish.

If you have income from sources other than salary, wages, and interest, you may need to complete and attach one or more of the following forms:

Schedule B for income from dividends, interest, rents, royalties, pensions, annuities, partnerships, estates, trusts, etc.;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of property; and

Schedule F for income from farming.

These schedules may be obtained from any Internal Revenue Service office.

WAGE EARNERS WITH LESS THAN \$10,000 INCOME

You can use a simpler return (Form 1040A), printed on a punchcard, if:

1. Your 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 percent of your income) instead of itemizing deductions.

The special instruction sheet for the form provides further information about its use. 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 can obtain these forms from most banks and some post offices.

DIVIDENDS? INTEREST? RENTS?
Be sure to report all of your income from all sources. Some taxpayers, while reporting income from wages and other principal sources, tend to forget to report lesser amounts from sources such as interest on savings accounts and other interest, dividends, and rents, particularly when such amounts are credited to their accounts rather than received in cash.
Beginning January 1, 1963, payers of \$10 or more of dividends or interest in a year are required to report the amount to both you and the Internal Revenue Service.

IMPORTANCE OF SOCIAL SECURITY NUMBERS

The Internal Revenue Service is gradually installing modern high-speed electronic equipment which will improve and strengthen tax administration.

Because many names are alike, it is necessary to use numbers, in addition to names, to identify taxpayers in our electronic and other records. Since 130 million Americans already have Social Security numbers, it was decided to use these numbers for tax purposes

to save them the inconvenience of obtaining other numbers. Most taxpayers have been putting these numbers on their tax returns for many years, and will need only to continue this practice.

The law now requires that this number be placed on your tax return and supporting documents and statements. In addition, persons who pay you wages, interest, and other types of income will have to include your account number on information returns to be filed with

the Internal Revenue Service. Many payers, therefore, will soon ask for your number, if they have not already done so.

If you do not have a Social Security number, ask the nearest Internal Revenue Office for application Form 3227.

If you have previously obtained a Social Security number, but have no record of it, you should contact the nearest Social Security Administration office.

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—Anchorage, Alaska.

ARIZONA—Phoenix 25, Ariz.

ARKANSAS—Little Rock, Ark.

CALIFORNIA—Los Angeles 12, Calif.; San Francisco 2, Calif.

COLORADO—Denver 2, Colo.

CONNECTICUT—Hartford 6, Conn.

DELAWARE—Wilmington 1, Del.

DISTRICT OF COLUMBIA—Baltimore 2, Md.

FLORIDA—Jacksonville 2, Fla.

GEORGIA—Atlanta 3, Ga.

HAWAII—Honolulu 13, Hawaii

IDAHO—Boise, Idaho

ILLINOIS—Chicago 1, Ill.; Springfield, Ill.

INDIANA—Indianapolis 4, Ind.

IOWA—Des Moines 9, Iowa.

KANSAS—Wichita 2, Kans.

KENTUCKY—Louisville 2, Ky.

LOUISIANA—New Orleans 12, La.

MAINE—Augusta, Maine.

MARYLAND—Baltimore 2, Md.

MASSACHUSETTS—Boston 15, Mass.

MICHIGAN—Detroit 31, Mich.

MINNESOTA—St. Paul 1, Minn.

MISSISSIPPI—Jackson, Miss.

MISSOURI—St. Louis 1, Mo.; Kansas City 6, Mo.

MONTANA—Helena, Mont.

NEBRASKA—Omaha 2, Nebr.

NEVADA—Reno, Nev.

NEW HAMPSHIRE—Portsmouth, N.H.

NEW JERSEY—Newark 2, N.J.; Camden 2, N.J.

NEW MEXICO—Albuquerque, N. Mex.

NEW YORK—Brooklyn 1, N.Y.; 484 Lexington Avenue, New York 17, N.Y.; Albany 10, N.Y.; Syracuse 2, N.Y.; Buffalo 2, N.Y.

NORTH CAROLINA—Greensboro, N.C.

NORTH DAKOTA—Fargo, N. Dak.

OHIO—Cleveland 13, Ohio; Cincinnati 2, Ohio.

OKLAHOMA—Oklahoma City 2, Okla.

OREGON—Portland 12, Oreg.

PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington 25, D.C.

PENNSYLVANIA—Philadelphia 7, Pa.; Scranton 14, Pa.; Pittsburgh 30, Pa.

PUERTO RICO—Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R.

RHODE ISLAND—Providence 7, R.I.

SOUTH CAROLINA—Columbia, S.C.

SOUTH DAKOTA—Aberdeen, S. Dak.

TENNESSEE—Nashville 3, Tenn.

TEXAS—Austin 1, Tex.; Dallas 1, Tex.

UTAH—Salt Lake City 1, Utah.

VERMONT—Burlington, Vt.

VIRGINIA—Richmond 19, Va.

VIRGIN ISLANDS—Permanent residents: Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.I.; Others: Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R.

WASHINGTON—Tacoma 2, Wash.

WEST VIRGINIA—Parkersburg, W. Va.

WISCONSIN—Milwaukee 2, Wis.

WYOMING—Cheyenne, Wyo.

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

WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States—whether an adult or minor—who had \$600 or more income in 1962 must file; if 65 or over, \$1,200 or more.

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 exemptions should file a joint return with husband or wife to get the smaller tax or larger refund for the couple.

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

MEMBERS OF ARMED FORCES

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

MARRIED PERSONS—JOINT OR SEPARATE RETURNS

Advantages of a Joint Return.—Generally it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return which often result in a lower tax than would result from separate returns.

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

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year. A nonresident alien should file on Form 1040B, 1040NB or 1040NB-a, whichever is appropriate.

When a joint return is filed, the cou-

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

GENERAL INSTRUCTIONS**WHEN AND WHERE TO FILE**

Please file as early as possible. You must file not later than April 15. Mail your return to the "District Director of Internal Revenue" for the district in which you live. U.S. citizens abroad who have no legal residence or place of business in the United States should file with Director of International Operations, Internal Revenue Service, Washington 25, D.C. See the address list on page 2 of these instructions.

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 some post offices.

HOW TO PAY

The balance of tax shown to be due on line 16, 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."

ple assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

How To Prepare a Separate Return.—If you file separate returns each must report his or her separate income and deductions. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.) If one itemizes and claims actual deductions, then both must do so.

Changes in Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced or legally separated on or before the end of your

SPECIAL COMPUTATIONS

your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person other than your child or stepchild (see those listed under "Line 2," paragraph 5 on page 6 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,

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 Schedules C-3 and F-1 (self-employment tax) 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.

year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally a joint return may be filed for the year provided you have not remarried before the end of the year. If an executor or administrator has been appointed, the return should be filed by both you and the executor or administrator. If no executor or administrator has been appointed, you may file the return. The fact that you are filing as a surviving husband or wife should be indicated on the return. If a refund is due, Form 1310, Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer, must accompany the 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 4.

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, unless the deduction arises from a multiple support agreement.

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

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principal place of abode of your father or mother who qualifies as your dependent.

Head of household rates are on page 9.

Widows and Widowers.—Under certain conditions a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may com-

pute 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.

HOW TO REPORT YOUR INCOME

All kinds of income in whatever form received are subject to tax with specific exemptions. All income which is not

specifically exempt must be included in your return, even though it may be offset by deductions.

Examples of Income Which Must Be Reported

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

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

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.
Dividends on veterans' insurance.

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

Examples of income which must be reported on your income tax return and items that are exempt from tax follow:

Employer supplemental unemployment benefits.
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife). For details see Miscellaneous, page 8.

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

INSTRUCTIONS FOR PAGE 1 OF FORM 1040

Line 1.—Wages, Salaries, Etc.—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. All income regardless of where earned must be reported on one Federal tax return.

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

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated wages, must include in income the fair market value of 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.

Two or More Employers.—If more than \$150.00 of Social Security (F.I.C.A.) employee tax was withheld during 1962 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 tax withheld over \$150.00 on line 1, column (b), the "Federal 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

tax withheld from both husband and wife to figure the excess over \$150.00; 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 1, column (b), and write "Credit from regulated investment company" in the "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

Deductible Expenses.—You may deduct the following expenses from the amounts you are required to report on line 1, page 1, to the extent they are not paid by your employer.

(1) *Travel and transportation.*—You can deduct the costs of bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(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

IMPORTANT NOTICE

The Revenue Act of 1962 provides stricter rules, starting January 1, 1963, on deductions for travel, entertainment and similar expenses. All taxpayers having such expenses should maintain detailed records that will enable them to report accurately and substantiate these expenses.

of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

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

Reporting Expenses.—After answering the questions on page 2 of Form 1040, report the expenses and employer payments as follows:

If your employer's payments equaled your business expenses no further entry is required on the form. If the payments exceeded the expenses, the excess must be included in income on line 1, page 1, and identified as "Excess Reimbursements." If the expenses exceeded the payments, the excess expenses may be deducted as explained above. You may use Form 2106 for this purpose.

Additional Information.—If (1) you were required to and did submit an expense voucher or other accounting for your

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

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expenses to your employer, and (2) you are not claiming a deduction for business expenses, no additional information is required to be submitted with your return. You have made the equivalent of an accounting to your employer if you received an allowance not in excess

Line 3.—You may 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 the portion of any benefits attributable to your contributions and the portion attributable to your employer's contributions.

The employer-provided wage continuation payments can be excluded at a

INCOME OTHER

Income other than from salaries and wages with one exception is to be reported by means of separate schedules.

The exception is that if your only other income is from interest, the use of Schedule B is optional.

TAX—PAYMENTS AND CREDITS—BALANCE DUE OR REFUND**Figuring Your Tax**

Line 10.—The Tax Table 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 a dependent, and charitable contributions, interest, taxes, etc., approximating 10 percent of your income.

Line 11.—The tax rate schedules on page 9 are to be used to figure your tax. Be sure to use the right schedule. See pages 3 and 4 for special computations.

Line 15.—Payments and Credits.—There are credits and payments that you may use to reduce your tax. They are:

a. Income Tax Withheld which is reflected on the Forms W-2 which you receive from your employer.

b. Estimated tax credits and payments for 1962.

c. Dividends received credit.—Part VII of separate Schedule B.

d. Retirement income credit.—Part VIII separate Schedule B.

e. Investment credit from Form 3468.

f. Other credits.—If you itemize deductions on page 2 of the return you may receive credit for foreign income taxes (Form 1116), credit for partially tax-exempt interest, and tax paid at source on tax-free covenant bonds.

of \$20 per diem in lieu of subsistence, or a mileage allowance not in excess of 15 cents per mile.

If you do not meet the two conditions indicated above you must submit the following additional information with your return: (1) The total of all

EXCLUSION FOR "SICK PAY"

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, you cannot exclude the payments 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 1, and enter on line 3 the amount

THAN SALARIES AND WAGES, LINES 5, 6, 7, AND 8

The following separate schedules are to be used to report items of other income.

Schedule B.—Dividends, Interest, Pensions, Annuities, Rents, Royalties, and other income or losses not required to be reported elsewhere.

TAX—PAYMENTS AND CREDITS—BALANCE DUE OR REFUND

Tax Due or Refund Under \$1.—In order to facilitate the processing of collections and refunds, balances due of less than \$1 need not be paid, and overpayments of less than \$1 will be refunded only upon separate application to your District Director.

Purchase of U.S. Savings Bonds.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds. If you check the appropriate box on line 19 of page 1, you will be issued as many bonds as your refund will buy in multiples of \$18.75 for each \$25 face value bond, providing it does not leave a balance of less than \$1 to be paid by check. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

Declarations of Estimated Tax.—For many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. In general, the law requires every citizen or resident of the United States to file a Declaration of Estimated Income Tax, Form 1040-ES, and to make quarterly payments in advance of filing the annual income tax return if his total expected tax exceeds his withholding (if any) by \$40 or more.

amounts received from or charged to your employer for business expenses,

(2) The amount of your business expenses broken down into broad categories, and

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

of such wages to be excluded. In addition, attach Form 2440 or a statement showing your computation, and indicating the period or periods of absence, nature of sickness or injury, and whether hospitalized.

Amounts received by an employee for a period of absence from work on account of pregnancy are not excludable as sick pay unless a written statement is furnished by a physician that the employee should remain at home because of substantial danger of miscarriage. However, a woman is considered to be "sick" for tax purposes from the beginning of labor and continues as long as she is absent from work on account of being physically incapacitated as a result of childbirth or a miscarriage.

Schedule C.—Profit (or Loss) From Business or Profession.

Schedule D.—Gains and Losses From Sales or Exchanges of Property.

Schedule F.—Schedule of Farm Income and Expenses.

Farmers and fishermen may postpone filing their 1963 declarations until January 15, 1964. A declaration must be filed if you:

(a) can reasonably expect gross income exceeding—

(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) can reasonably expect to receive more than \$200 from sources other than wages subject to withholding.

Additional Charge for Underpayment of Estimated Tax.—Estimate your tax carefully. Avoid the difficulties of paying a large balance with your 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.

SCHEDULE A—Exemptions

HOW TO CLAIM YOUR EXEMPTIONS

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

LINE 1.—EXEMPTIONS FOR YOU AND WIFE

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1962. Your age is determined on the day before your actual birthday and, thus, if your 65th birthday was on January 1, 1963, you get the additional exemption for age on your return for 1962.

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 1962, the number of her or his exemptions is determined as of the date of death.

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

LINE 2.—EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS

Each child, stepchild and other dependent claimed must meet all of the following tests:

1. Income.—Received less than \$600 income (if the child was under 19 or was a student, this limitation does not apply), 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 Dependents.—Did not file a joint return with her husband (or his wife), and

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

5. Relationship.—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:

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
Sister	Brother-in-law	Nephew
Grandchild	Sister-in-law	Niece

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

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

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 dur-

ing the year, is (a) a full-time student at an educational institution or (b) pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State, or a political subdivision of a State.

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

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

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

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

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

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

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

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

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ITEMIZED DEDUCTIONS—If you do not use Tax Table or Standard Deduction**CONTRIBUTIONS**

If you itemize deductions, you can deduct gifts to religious, charitable, educational, scientific, or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or conducts propaganda or otherwise attempts to influence legislation. You can deduct gifts to fraternal organizations if they are to be used for charitable, religious, etc., purposes. You can also deduct gifts to veterans' organizations, or to a governmental agency which will use the gifts for public purposes including civil defense. Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

A contribution may be made in money or property (not services). If in property, you must submit a statement containing a description of the property, the cost or other basis, date of acquisition and method of valuation.

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 income, line 9, 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, certain medical research organizations, or certain college or university endowment associations. Attach a schedule showing this computation.

While you can deduct gifts to the kind of organizations listed below, you cannot deduct other payments to them, for which you receive personal benefits.

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

You CAN Deduct Gifts To:

Churches, including assessments
Salvation Army, Red Cross
United Funds and 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, cystic fibrosis, 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 the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. 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.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

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 the 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. 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.

Do not deduct on page 2 any non-business Federal taxes, or any taxes paid in connection with a business or profession which are deductible in Part IV of Schedule B, or 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, gasoline, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees
Water taxes
Taxes paid by you for another person

MEDICAL AND DENTAL EXPENSES

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

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

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

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

Physicians, dentists, nurses, and 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
Cosmetics

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INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

FIGURING THE DEDUCTION**(A) General Rule:**

(1) *Medical and dental expenses.*—You can deduct that portion of your medical and dental expenses which exceed 3 percent of line 9, page 1, of Form 1040 and which were paid for: (a) the taxpayer, wife, dependent parent(s), all of whom were under 65 years of age, and (b) all other dependents regardless of age.

(2) *Medicine and drugs.*—The total amount paid for medicine and drugs for the persons listed above must be reduced by 1 percent of line 9, page 1, Form 1040, regardless of age.

(B) Special Rule For Certain Persons 65 or over:

The 3 percent reduction does not apply to medical and dental expenses paid by a taxpayer or his wife for:

(a) Himself and his wife if EITHER is 65 years of age or over;

(b) A dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.

If you wish, you may obtain Form 2948 from any Internal Revenue Service office to assist you.

Limitations.—The deduction for medical and dental expenses may not exceed \$5,000 multiplied by the number of exemptions claimed on the return (other than the exemptions for age and blindness). In addition, there is a maximum limitation as follows:

(a) \$10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax computation;

(b) \$10,000 if the taxpayer is married but files a separate return; or

(c) \$20,000 if the taxpayer files a joint return, or is a head of household or a widow or widower entitled to the special tax computation.

(d) If either you or your wife are disabled and 65 or over, you may qualify for an increased maximum limitation. Consult the nearest Internal Revenue Service office for further information.

OTHER DEDUCTIONS

Expenses for the Care of Children and Certain Other Dependents.—If deductions are itemized, a woman or a widow (including men who are divorced or legally separated under a decree and who have not remarried) may deduct expenses paid, not to exceed a total of \$600, for the care of:

(a) dependent children under 12 years of age; or

(b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves, if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

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 income, line 9, page 1, exceeds \$4,500. If the husband is incapable of self-support because he is mentally or physically defective, these two limitations do not apply.

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

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

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces. 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 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. Attach an explanation.

You CAN Deduct Losses On:

Property such as your home, clothing, or automobile destroyed or damaged by fire
Property, including cash, which is stolen from you

Loss or damage of property by flood, lightning, storm, explosion, or freezing

You CANNOT Deduct Losses On:

Personal injury to yourself or another person
Accidental loss by you of cash or other personal property

Property lost in storage or in transit

Damage by rust or gradual erosion

Animals or plants damaged or destroyed by disease

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

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

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

of your salary, status, or employment.

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

The rules for reporting deductible education expenses are the same as those shown on page 4 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 from him would be helpful.

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

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed on page 1.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

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

You may deduct gambling losses only to the extent of gambling winnings.

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. In addition, if this property is used in a trade or business or for the production of income, you may depreciate a portion of the basis of your stock in such corporation. For details contact any Internal Revenue Service office.

You CAN Deduct Cost Of:

Safety equipment
Dues to unions 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

TAX RATE SCHEDULE

If you do not use the Tax Table on page 10, then figure your tax on the amount on line 11d, page 1 of your return, by using the appropriate tax rate schedule on this page.

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

<i>If the amount on line 11d, page 1, is:</i>				<i>If the amount on line 11d, page 1, is:</i>			
		<i>Enter on line 12, page 1:</i>				<i>Enter on line 12, page 1:</i>	
Not over \$2,000.....		20% of the amount on line 11d.		Over—		But not over—	
<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>		<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	
\$2,000	— \$4,000	\$400, plus 22%	— \$2,000	\$26,000	— \$32,000	\$10,740, plus 62%	— \$26,000
\$4,000	— \$6,000	\$840, plus 26%	— \$4,000	\$32,000	— \$38,000	\$14,460, plus 65%	— \$32,000
\$6,000	— \$8,000	\$1,360, plus 30%	— \$6,000	\$38,000	— \$44,000	\$18,360, plus 69%	— \$38,000
\$8,000	— \$10,000	\$1,960, plus 34%	— \$8,000	\$44,000	— \$50,000	\$22,500, plus 72%	— \$44,000
\$10,000	— \$12,000	\$2,640, plus 38%	— \$10,000	\$50,000	— \$60,000	\$26,820, plus 75%	— \$50,000
\$12,000	— \$14,000	\$3,400, plus 43%	— \$12,000	\$60,000	— \$70,000	\$31,320, plus 78%	— \$60,000
\$14,000	— \$16,000	\$4,260, plus 47%	— \$14,000	\$70,000	— \$80,000	\$42,120, plus 81%	— \$70,000
\$16,000	— \$18,000	\$5,200, plus 50%	— \$16,000	\$80,000	— \$90,000	\$50,220, plus 84%	— \$80,000
\$18,000	— \$20,000	\$6,200, plus 53%	— \$18,000	\$90,000	— \$100,000	\$58,620, plus 87%	— \$90,000
\$20,000	— \$22,000	\$7,260, plus 56%	— \$20,000	\$100,000	— \$150,000	\$67,320, plus 89%	— \$100,000
\$22,000	— \$26,000	\$8,380, plus 59%	— \$22,000	\$150,000	— \$200,000	\$111,820, plus 90%	— \$150,000
				\$200,000	—	\$156,820, plus 91%	— \$200,000

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

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

Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD (See page 3 of these instructions).

<i>If the amount on line 11d, page 1, is:</i>				<i>If the amount on line 11a', page 1, is:</i>			
		<i>Enter on line 12, page 1:</i>				<i>Enter on line 12, page 1:</i>	
Not over \$2,000.....		20% of the amount on line 11d.		Over—		But not over—	
<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>		<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	
\$2,000	— \$4,000	\$400, plus 21%	— \$2,000	\$28,000	— \$32,000	\$10,260, plus 54%	— \$28,000
\$4,000	— \$6,000	\$820, plus 24%	— \$4,000	\$32,000	— \$38,000	\$12,420, plus 58%	— \$32,000
\$6,000	— \$8,000	\$1,300, plus 26%	— \$6,000	\$38,000	— \$44,000	\$15,900, plus 62%	— \$38,000
\$8,000	— \$10,000	\$1,820, plus 30%	— \$8,000	\$44,000	— \$50,000	\$19,620, plus 66%	— \$44,000
\$10,000	— \$12,000	\$2,420, plus 32%	— \$10,000	\$50,000	— \$60,000	\$23,580, plus 68%	— \$50,000
\$12,000	— \$14,000	\$3,060, plus 36%	— \$12,000	\$60,000	— \$70,000	\$30,380, plus 71%	— \$60,000
\$14,000	— \$16,000	\$3,780, plus 39%	— \$14,000	\$70,000	— \$80,000	\$37,480, plus 74%	— \$70,000
\$16,000	— \$18,000	\$4,560, plus 42%	— \$16,000	\$80,000	— \$90,000	\$44,880, plus 76%	— \$80,000
\$18,000	— \$20,000	\$5,400, plus 43%	— \$18,000	\$90,000	— \$100,000	\$52,480, plus 80%	— \$90,000
\$20,000	— \$22,000	\$6,260, plus 47%	— \$20,000	\$100,000	— \$150,000	\$60,480, plus 83%	— \$100,000
\$22,000	— \$24,000	\$7,200, plus 49%	— \$22,000	\$150,000	— \$200,000	\$101,980, plus 87%	— \$150,000
\$24,000	— \$28,000	\$8,180, plus 52%	— \$24,000	\$200,000	— \$300,000	\$145,480, plus 90%	— \$200,000
				\$300,000	—	\$235,480, plus 91%	— \$300,000

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TAX TABLE

FOR PERSONS WITH INCOMES UNDER \$5,000 WHO DO NOT ITEMIZE ON PAGE 2 OF FORM 1040

Read down the income columns below until you find the line covering the total income you entered on line 9, page 1, Form 1040. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on line 3, Sch. A, page 2. Enter the tax you find there on line 12, page 1.

If total income on line 9, page 1, is—		And the number of exemptions claimed on line 3, Sch. A, p. 2, is			If total income on line 9, page 1, is—		And the number of exemptions claimed on line 3, Sch. A, page 2, is—												
At least	But less than	1	2	3 If 4 or more there is no tax	At least	But less than	1 And you are—			2 And you are—			3 And you are—			4	5	6	7 If 8 or more there is no tax
							Single or a married person filing separately	An un-married head of a household	An un-married person filing separately	An un-married head of a household	A married couple filing jointly (*)	Single or a married person filing separately	An un-married head of a household	A married couple filing jointly (*)					
Your tax is—																			
\$0	\$675	\$0	\$0	\$0	\$2,325	\$2,350	\$301	\$301	\$181	\$181	\$181	\$61	\$61	\$61	\$0	\$0	\$0	\$0	
675	700	4	0	0	2,350	2,375	305	305	185	185	185	65	65	65	0	0	0	0	
700	725	8	0	0	2,375	2,400	310	310	190	190	190	70	70	70	0	0	0	0	
725	750	13	0	0	2,400	2,425	314	314	194	194	194	74	74	74	0	0	0	0	
750	775	17	0	0	2,425	2,450	319	319	199	199	199	79	79	79	0	0	0	0	
775	800	22	0	0	2,450	2,475	323	323	203	203	203	83	83	83	0	0	0	0	
800	825	26	0	0	2,475	2,500	328	328	208	208	208	88	88	88	0	0	0	0	
825	850	31	0	0	2,500	2,525	332	332	212	212	212	92	92	92	0	0	0	0	
850	875	35	0	0	2,525	2,550	337	337	217	217	217	97	97	97	0	0	0	0	
875	900	40	0	0	2,550	2,575	341	341	221	221	221	101	101	101	0	0	0	0	
900	925	44	0	0	2,575	2,600	346	346	226	226	226	106	106	106	0	0	0	0	
925	950	49	0	0	2,600	2,625	350	350	230	230	230	110	110	110	0	0	0	0	
950	975	53	0	0	2,625	2,650	355	355	235	235	235	115	115	115	0	0	0	0	
975	1,000	58	0	0	2,650	2,675	359	359	239	239	239	119	119	119	0	0	0	0	
1,000	1,025	62	0	0	2,675	2,700	364	364	244	244	244	124	124	124	4	0	0	0	
1,025	1,050	67	0	0	2,700	2,725	368	368	248	248	248	128	128	128	8	0	0	0	
1,050	1,075	71	0	0	2,725	2,750	373	373	253	253	253	133	133	133	13	0	0	0	
1,075	1,100	76	0	0	2,750	2,775	377	377	257	257	257	137	137	137	17	0	0	0	
1,100	1,125	80	0	0	2,775	2,800	382	382	262	262	262	142	142	142	22	0	0	0	
1,125	1,150	85	0	0	2,800	2,825	386	386	266	266	266	146	146	146	26	0	0	0	
1,150	1,175	89	0	0	2,825	2,850	391	391	271	271	271	151	151	151	31	0	0	0	
1,175	1,200	94	0	0	2,850	2,875	395	395	275	275	275	155	155	155	35	0	0	0	
1,200	1,225	98	0	0	2,875	2,900	400	400	280	280	280	160	160	160	40	0	0	0	
1,225	1,250	103	0	0	2,900	2,925	405	404	284	284	284	164	164	164	44	0	0	0	
1,250	1,275	107	0	0	2,925	2,950	410	409	289	289	289	169	169	169	49	0	0	0	
1,275	1,300	112	0	0	2,950	2,975	415	414	293	293	293	173	173	173	53	0	0	0	
1,300	1,325	116	0	0	2,975	3,000	420	419	298	298	298	178	178	178	58	0	0	0	
1,325	1,350	121	1	0	3,000	3,050	427	426	305	305	305	185	185	185	65	0	0	0	
1,350	1,375	125	5	0	3,050	3,100	437	435	314	314	314	194	194	194	74	0	0	0	
1,375	1,400	130	10	0	3,100	3,150	447	445	323	323	323	203	203	203	83	0	0	0	
1,400	1,425	134	14	0	3,150	3,200	457	454	332	332	332	212	212	212	92	0	0	0	
1,425	1,450	139	19	0	3,200	3,250	467	464	341	341	341	221	221	221	101	0	0	0	
1,450	1,475	143	23	0	3,250	3,300	476	473	350	350	350	230	230	230	110	0	0	0	
1,475	1,500	148	28	0	3,300	3,350	486	482	359	359	359	239	239	239	119	0	0	0	
1,500	1,525	152	32	0	3,350	3,400	496	492	368	368	368	248	248	248	128	8	0	0	
1,525	1,550	157	37	0	3,400	3,450	506	501	377	377	377	257	257	257	137	17	0	0	
1,550	1,575	161	41	0	3,450	3,500	516	511	386	386	386	266	266	266	146	26	0	0	
1,575	1,600	166	46	0	3,500	3,550	526	520	395	395	395	275	275	275	155	35	0	0	
1,600	1,625	170	50	0	3,550	3,600	536	530	404	404	404	284	284	284	164	44	0	0	
1,625	1,650	175	55	0	3,600	3,650	546	539	414	413	413	293	293	293	173	53	0	0	
1,650	1,675	179	59	0	3,650	3,700	556	549	424	423	422	302	302	302	182	62	0	0	
1,675	1,700	184	64	0	3,700	3,750	566	558	434	432	431	311	311	311	191	71	0	0	
1,700	1,725	188	68	0	3,750	3,800	575	567	443	441	440	320	320	320	200	80	0	0	
1,725	1,750	193	73	0	3,800	3,850	585	577	453	451	449	329	329	329	209	89	0	0	
1,750	1,775	197	77	0	3,850	3,900	595	586	463	460	458	338	338	338	218	98	0	0	
1,775	1,800	202	82	0	3,900	3,950	605	596	473	470	467	347	347	347	227	107	0	0	
1,800	1,825	206	86	0	3,950	4,000	615	605	483	479	476	356	356	356	236	116	0	0	
1,825	1,850	211	91	0	4,000	4,050	625	615	493	489	485	365	365	365	245	125	5	0	
1,850	1,875	215	95	0	4,050	4,100	635	624	503	498	494	374	374	374	254	134	14	0	
1,875	1,900	220	100	0	4,100	4,150	645	634	513	508	503	383	383	383	263	143	23	0	
1,900	1,925	224	104	0	4,150	4,200	655	643	523	517	512	392	392	392	272	152	32	0	
1,925	1,950	229	109	0	4,200	4,250	665	653	533	527	521	401	401	401	281	161	41	0	
1,950	1,975	233	113	0	4,250	4,300	674	662	542	536	530	410	410	410	290	170	50	0	
1,975	2,000	238	118	0	4,300	4,350	684	671	552	545	539	420	419	419	299	179	59	0	
2,000	2,025	242	122	2	4,350	4,400	694	681	562	555	548	430	429	428	308	188	68	0	
2,025	2,050	247	127	7	4,400	4,450	704	690	572	564	557	440	438	437	317	197	77	0	
2,050	2,075	251	131	11	4,450	4,500	714	700	582	574	566	450	448	446	326	206	86	0	
2,075	2,100	256	136	16	4,500	4,550	724	709	592	583	575	460	457	455	335	215	95	0	
2,100	2,125	260	140	20	4,550	4,600	734	719	602	593	584	470	467	464	344	224	104	0	
2,125	2,150	265	145	25	4,600	4,650	744	728	612	602	593	480	476	473	353	233	113	0	
2,150	2,175	269	149	29	4,650	4,700	754	738	622	612	602	490	486	482	362	242	122	2	
2,175	2,200	274	154	34	4,700	4,750	764	747	632	621	611	500	495	491	371	251	131	11	
2,200	2,225	278	158	38	4,750	4,800	773	756	641	630	620	509	504	500	380	260	140	20	
2,225	2,250	283	163	43	4,800	4,850	783	766	651	640	629	519	514	509	389	269	149	29	
2,250	2,275	287	167	47	4,850	4,900	793	775	661	649	638	529	523	518	398	278	158	38	
2,275	2,300	292	172	52	4,900	4,950	803	785	671	659	647	539	533	527	407	287	167	47	
2,300	2,325	296	176	56	4,950	5,000	813	794	681	668	656	549	542	536	416	296	176	56	

*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.

INSTRUCTIONS FOR SCHEDULE B (Form 1040)

**DIVIDENDS
INTEREST
RENTS**

**ROYALTIES
PENSIONS
PARTNERSHIPS**

**ESTATES
TRUSTS
MISCELLANEOUS**

Part I—DIVIDENDS

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

In some cases payers, especially mutual funds and investment club partnerships, distribute both an ordinary dividend and a capital gain at the same time; the check or notice will usually show them separately. You must report the dividend income portion in Part I of this Schedule, and the capital gain portion on line 7, Part I of Schedule D (Form 1040).

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 \$300 in dividends, and the wife had \$20, only \$70 may be excluded on a joint return.

Use Part I to list your dividends including dividends you receive as a member of a partnership or as a beneficiary of an estate or trust, and to show the amount of the exclusion to which you are entitled. Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid on deposits or withdrawable accounts by the following corporations are considered interest and should be reported as interest in Part II:

Mutual savings banks, cooperative banks, savings and loan associations, and credit unions.

Taxable dividends from the following corporations, which do not qualify for the dividends received exclusion and the dividends received credit, should be reported on line 5 of Part I:

- (a) foreign 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) real estate investment trusts.
- (e) China Trade Act corporations.
- (f) corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

See page B-4 for an explanation of the dividends received credit.

Part II—INTEREST

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

If you own United States Savings or War bonds, the gradual increase in value of each bond is considered interest, but you need not report it in your tax return until you cash the bond or until the year of final maturity, whichever is earlier. However, 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 on all such bonds and must continue to report the annual increase each year.

Although a separate attachment may be used to report interest, if you have retirement income Part VIII of Schedule B should be completed.

Part III—PENSIONS AND ANNUITIES

Noncontributory Annuities.—If the employee did not contribute to the cost and was not subject to tax on his employer's contributions, the full amount of an annuity or a pension of a retired employee must be included in his income.

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

Part III is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate Part III for each one.

General Rule for Annuities.—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your taxable portion each year unless the payments you receive change in amount. In making

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this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Special Rule for Certain Types of Employees' Annuities.—There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the *employer* and the amount contributed by the *employee* will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first 3 years are to be excluded from income until the employee recovers his cost (the amount contributed by him plus the contributions made by the employer on which the employee was previously taxed); thereafter all amounts received are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died before receiving any annuity or pension payments.

Example: An employee received \$200 a month from an annuity. While he worked, he contributed \$4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxed. The retired employee would be paid \$7,200 during the first 3 years, which amount exceeds his contribution of \$4,925. He would exclude from income all the payments received from the annuity until he has received \$4,925. All payments received thereafter are fully taxable.

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 income of the recipient. For more detailed information, call or visit your Internal Revenue Service office.

Part IV—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, patents, mineral leases, and similar rights, report the total amount received in Part IV. If property other than money was received as rent,

its fair market value should be reported.

In the case of buildings you can deduct depreciation, as explained on page B-3. 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.

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 (Form 1040) if services are rendered to the occupant; otherwise, report such income in Part IV. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

Part V—OTHER INCOME OR LOSSES

Partnerships.—A partnership does not pay income tax unless it elects to be taxed on the same basis as a domestic corporation. It does, however, file an information return on Form 1065. Only one Form 1065 need be filed for each partnership. Each partner must report his share of the partnership's income.

Include in Part V 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 income of the following classes

should be entered on the appropriate lines and schedules of your return:

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 this case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 5(b), separate Schedule C-3. Members of farm partnerships should use Schedule F-1 to figure self-employment tax.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income whether you receive it or not. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.

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 Part V. 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 regarding 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 Part V except that portion which is reportable as a long-term capital gain in separate Schedule D. Neither type of income is eligible for the dividends received credit or the exclusion. Your share of any net operating loss should be treated just 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 Part V. Income reported in this part must be identified as to its source. This is the proper place to report amounts received as alimony, support and prizes. Recoveries of bad debts and other items which reduced your tax in a prior year should also be reported in Part V. A refund of state income tax should be entered here. The general rule is that a refund of state income taxes is income to the taxpayer if a deduction was taken in a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed (if no claim is filed, report when the taxing authority notifies you of the overpayment).

Net Operating Loss.— If, in 1962, your business or profession lost money instead of making a profit, 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 the losses against your 1962 income. If the losses exceed your income, the excess is a "net operating loss" which may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be first carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1962, it should be reported on line 3, Part V, and you should attach a statement showing the computation.

Part VI—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.

For purposes of computing depreciation the cost or other basis of property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent for public utilities) of the qualified investment.

In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10% of the cost or other basis of the property. If the salvage value exceeds 10%, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

New Depreciation Guidelines and Rules.— Revenue Procedure 62-21, dated July 12, 1962, sets forth new standards and procedures for determining depreciation. The new guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. These new guideline lives and rules are applicable to all depreciable property including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them.

Taxpayers who wish to use the new provisions must use them for all assets in a particular guideline class. Taxpayers may use class lives equal to or longer than the guideline lives for 3 years and may continue to use them thereafter if certain standards are met and replacement practices are consistent with the lives used.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and previously prescribed rules and standards. Although depreciation reported under the revenue procedure should be shown on the basis of group and guideline class, it is not necessary to disturb your present depreciation accounts.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (9-62), which may be purchased for 25 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D.C.

Following is a brief description of the various methods of depreciation which may be used under either

Revenue Procedure 62-21 or previously prescribed rules and standards.

Straight-Line Method.—To compute, add the cost of improvements to the cost (or other basis) of the property and deduct both the estimated salvage value and the total depreciation allowed or allowable. The depreciation deduction is this amount divided by the number of years of useful life remaining to the asset.

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

Special Rules for New Assets Acquired After December 31, 1953.—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

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

(c) *Other methods.*—A taxpayer may use any consistent method which

B-4

does not result at the end of any year in accumulated allowances greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the property's useful life.

Additional First-Year Depreciation.—You may elect to write off, in the year assets are first subject to depreciation, 20 percent of the cost of the assets if they are tangible personal property (e.g., equipment, machinery, etc.) acquired by purchase for use in a trade or business or to be held for the production of income. If the aggregate cost of these assets exceeds \$10,000 (\$20,000 for joint return) the additional depreciation is limited to \$2,000 (\$4,000 for joint return).

The additional depreciation is limited to property with a remaining useful life of 6 years or more and which is not acquired from a person (other than a brother or sister) whose relationship to the taxpayer would result in the disallowance of losses. Normal depreciation may also be taken on the cost of the asset reduced by the first-year depreciation.

The additional first-year depreciation 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.

Enter the total depreciation claimed, both additional first-year and other, on the "Total" line of the depreciation schedule. In addition, enter the total additional first-year depreciation in the box provided below the "Total" or "Balance" line.

Part VII—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 these dividends in excess of those which you may exclude from your income. The credit may not exceed:

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

Part VIII—RETIREMENT INCOME CREDIT

You may qualify for this credit which is generally 20 percent of retirement income if you received earned income in excess of \$600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

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

If you are a surviving widow (widower) and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine such income with your earned income, for the purpose of determining whether you qualify. If a hus-

band and wife both qualify and each has retirement income, each is entitled to the credit.

Retirement income for the purpose of the credit means—

(a) In the case of an individual who is not 65 before the end of his taxable year, only that income received from pensions and annuities under a public retirement system (one established by the Federal Government, a State, county, city, etc.) which is included in income in his return.

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

The amount of the retirement income used for the credit computation may not exceed \$1,524 reduced by:

- (a) any amount received and excluded from income as a pension or annuity under the Social Security Act and Railroad Retirement Acts and by other tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from income received as compensation for injuries or sickness or under accident or health plans; and
- (b) by certain adjustments for earned income.

Other Internal Revenue publications containing helpful tax information . . .

They may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington 25, D.C.

YOUR FEDERAL INCOME TAX, 1963 Edition. Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040. 1963. 144 pages with illustrations. Catalog No. T 22.44:962 40 cents per copy

TAX GUIDE FOR SMALL BUSINESS, 1963 Edition. Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of Corporations, Partnerships, and Sole Proprietorships. 1963. 144 pages with illustrations. Catalog No. T 22.19/2:Sm 1/962 40 cents per copy

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SCHEDULE C (Form 1040) U. S. Treasury Department Internal Revenue Service	PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (Compute social security self-employment tax on Schedule C-3 (Form 1040))	1962
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Attach this schedule to your income tax return, Form 1040 — Partnerships, joint ventures, etc., must file on Form 1065

Name and address as shown on page 1, Form 1040	Your Social Security Number
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A. Principal business activity; product.....
 (See separate instructions) (For example: retail—grocer, wholesaler—tobacco, legal—services, manufacturing—furniture, etc.)

B. Business name **C.** Employer Identification Number

D. Business location (Number and street or rural route) (City or post office) (State)

E. Indicate method of accounting: cash; accrual; other.

1. Gross receipts or gross sales \$..... Less: Returns and allowances \$.....		
2. Inventory at beginning of year (If different than last year's closing inventory attach explanation)		
3. Merchandise purchased \$....., less cost of any items withdrawn from business for personal use \$.....		
4. Cost of labor (do not include salary paid to yourself)		
5. Material and supplies		
6. Other costs (explain in Schedule C-1)		
7. Total of lines 2 through 6		
8. Inventory at end of this year		
9. Cost of goods sold (line 7 less line 8)		
10. Gross profit (subtract line 9 from line 1)		

OTHER BUSINESS DEDUCTIONS

11. Depreciation (explain in Schedule C-2)		
12. Taxes on business and business property (explain in Schedule C-1)		
13. Rent on business property		
14. Repairs (explain in Schedule C-1)		
15. Salaries and wages not included on line 4 (exclude any paid to yourself)		
16. Insurance		
17. Legal and professional fees		
18. Commissions		
19. Amortization (attach statement)		
20. Interest on business indebtedness		
21. Bad debts arising from sales or services		
22. Losses of business property (attach statement)		
23. Depletion of mines, oil and gas wells, timber, etc. (attach schedule)		
24. Other business expenses (explain in Schedule C-1)		
25. Total of lines 11 through 24		
26. Net profit (or loss) (subtract line 25 from line 10). Enter here; on line 1, Schedule C-3; and on line 6, page 1, Form 1040		

C

SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 24

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

SCHEDULE C-3 (Form 1040)	U. S. Treasury Department—Internal Revenue Service COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX (See instructions on page 2)	1962
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- ▶ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.
- ▶ Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule.
- ▶ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.

NAME AND ADDRESS (as shown on page 1 of Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)	Your Social Security Number
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<p>1. Net profit (or loss) shown on line 26 Schedule C (Form 1040) (Enter combined amount if more than one business).....</p> <p>2. Add to net profit (or subtract from net loss) losses of business property shown on line 22, Schedule C.....</p> <p>3. Total (or difference)</p> <p>4. Net income (or loss) from excluded services or sources included on line 3 (see "Exclusions," page 2)..... Specify excluded services or sources</p> <p>5. Net earnings (or loss) from self-employment— (a) From business (line 3 less any amount on line 4)..... (b) From partnerships, joint ventures, etc. (other than farming)</p> <p>6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and in item F below..... (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)</p> <p>7. The largest amount of combined wages and self-employment earnings subject to social security tax is.....</p> <p>8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F. I. C. A. Wages" box on Form W-2.) Enter here and in item G, below.....</p> <p>9. Balance (line 7 less line 8)</p> <p>10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and in item H, below.....</p> <p>11. Self-employment tax—If line 10 is \$4,800, enter \$225.60; if less, multiply the amount on line 10 by 4.7%... Enter this amount here and on line 13, page 1, Form 1040</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%;"></td> <td style="width:15%;"></td> <td style="width:15%;"></td> <td style="width:15%;"></td> <td style="width:15%;"></td> <td style="width:15%;"></td> </tr> <tr> <td>\$</td> <td style="text-align: right;">4,800</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>\$</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>							\$	4,800							00				\$					
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Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item **accurately and completely.**

SCHEDULE SE (Form 1040)
U. S. Treasury Department
Internal Revenue Service

U. S. REPORT OF SELF-EMPLOYMENT INCOME
For crediting to your social security account

1962

<p>Indicate year covered by this return (even though income was received only in part of year):</p> <p>A. Calendar year 1962 <input type="checkbox"/> or other taxable year beginning _____, 1962, ending _____ If less than 12 months, was short year due to (a) <input type="checkbox"/> Death, or (b) <input type="checkbox"/> Change in accounting period, or (c) <input type="checkbox"/> Other.</p> <p>B. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.)</p> <p>C. BUSINESS ADDRESS (number and street, city or post office, postal zone number, State)</p> <p>D. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW </p> <p>E. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD</p> <p>PRINT OR TYPE HOME ADDRESS (number and street or rural route)</p> <p>(City or post office, postal zone number, State)</p>	<p style="text-align: center;">PLEASE DO NOT WRITE IN THIS SPACE</p> <hr/> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">F. ENTER AMOUNT FROM LINE 6</td> <td style="width:40%; text-align: right;">\$</td> </tr> <tr> <td>G. ENTER AMOUNT FROM LINE 8, IF ANY</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>H. ENTER AMOUNT FROM LINE 10</td> <td style="text-align: right;">\$</td> </tr> </table>	F. ENTER AMOUNT FROM LINE 6	\$	G. ENTER AMOUNT FROM LINE 8, IF ANY	\$	H. ENTER AMOUNT FROM LINE 10	\$
F. ENTER AMOUNT FROM LINE 6	\$						
G. ENTER AMOUNT FROM LINE 8, IF ANY	\$						
H. ENTER AMOUNT FROM LINE 10	\$						

SE

INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

Page 2

In general, every individual deriving self-employment income during the taxable year from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax. This computation is made on lines 1 through 11. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies are available in the office of any district director of Internal Revenue. The instructions on the form set out the provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above. Do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete this Schedule, file it with Form 1040, and then file Form 2031 as promptly as possible to make your election.

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

U. S. citizens employed by foreign governments or international organizations.—A U. S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization which is organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. These employees should report their income from such employment on line 5(e), of this Schedule, compute their self-employment tax, and file the schedule with their Form 1040. In item B of Schedule SE, enter "Employee of foreign government, etc."

Farm income.—Farmers report farm income and net earnings from farm self-employment on separate Schedules F and F-1 (Form 1040).

EXCLUSIONS

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 4 to exclude any such amounts reported on separate Schedule C (Form 1040) that should not be taken into account in figuring your self-employment income.

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

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

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

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as:

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

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

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Part IV, Schedule B (Form 1040). However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on separate Schedules F and F-1.

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

Interest and dividends.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences

of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. These amounts should be reported in Parts I and II of Schedule B.

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

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be entered on line 3, Part V of Schedule B.

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

MORE THAN ONE TRADE OR BUSINESS

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

JOINT RETURNS

Where husband and wife file a joint income tax return, Schedule C-3 (Form 1040) should show the name of the one with self-employment income. Where husband and wife each have self-employment income, separate Schedules C and C-3 must be attached for each. In such cases the total of amounts shown on line 26 of each separate Schedule C should be entered on line 6, page 1, Form 1040, and the aggregate self-employment tax (line 11) Schedule C-3 should be entered on line 13, page 1, Form 1040.

COMMUNITY INCOME

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

If separate income tax returns are filed by husband and wife, Schedules C and C-3 should be attached to the return of the one with self-employment income. Community income included on Schedule C must be allocated between the two returns (on line 6, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Part V of Schedule B (Form 1040), for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 5(b), of this Schedule (except that farm partnership earnings are to be reported on line 1(b), Schedule F-1 (Form 1040) rather than on line 5(b) of this schedule).

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

SCHEDULE SE (Form 1040)

Schedule SE, which is the lower portion of this Schedule, provides the Social Security Administration with the information on self-employment income necessary for computing benefits.

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any social security district office. Your local post office will give you the address. Do not delay filing your return beyond the due date.

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

INSTRUCTIONS FOR SCHEDULE C (FORM 1040)—1962

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (or loss) on line 6, page 1, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate Schedule C must be completed for each business. Farmers should use separate Schedule F (Form 1040).

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 2 of Schedule C 3 (Form 1040).

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 businessman who uses his car half for business can deduct only half the operating expenses.

Accounting Methods and Records.—Two of the principal methods of accounting which may be used are the "cash method" and the "accrual method." Other methods are permissible, such as, completed contract, percentage of completion, etc. Any of these methods or a combination of methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books of account your return must be on the "cash method."

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

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

Item A—Principal business activity.—Give the one business activity that accounts for the largest percentage of gross income included in line 1, page 1, of Schedule C. State the broad field of business activity as well as the specific product or service, such as "wholesale food," "retail apparel," etc.

Item D—Business location.—Do not use home address as business address unless business is actually conducted from home. Enter street address rather than box numbers.

Line 1—Gross receipts or gross sales.—Include all income derived from your trade or business. Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1959, 1960, 1961, and 1962 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington 25, D.C. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

OTHER BUSINESS DEDUCTIONS

Line 11—Depreciation and obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsoles-

cence of property used in the trade or business. For additional information regarding depreciation, see page B-3 of the instructions for Form 1040. The depreciation instructions discuss the new standards and procedures for use in determining depreciation under a recently issued revenue procedure (Rev. Proc. 62-21). While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

If a deduction is claimed on account of depreciation, fill in Schedule C-2. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed.

Line 14—Repairs.—You may deduct the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Amortization.—If you elect to amortize an emergency facility and have a certificate of necessity, a statement of the pertinent facts should be filed with your return. (See section 168 of the Internal Revenue Code.)

For the election to amortize research or experimental expenditures, see section 174 of the Code.

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

Line 21—Bad debts arising from sales or services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 22—Losses of business property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, to the extent not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss.

Line 23—Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, procure from your District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date.

Line 24—Other business expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Part V, of Schedule B (Form 1040).

Expense account information.—Expense account allowance means: (a) amounts other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business; (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand; and (c) in the case of persons supplying legal, accounting, engineering or other professional services, the expenses which will be billed directly to the client (however, these persons should maintain records reasonably sufficient to establish the business purpose for the expenditure).

COMPUTATION OF ALTERNATIVE TAX

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$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.

1. Enter the amount from line 11d, page 1 of Form 1040	_____
2. Enter amount from line 10a on reverse side	_____
3. Subtract line 2 from line 1	_____
4. Enter tax on amount on line 3 (use applicable tax rate schedule on page 9 of Form 1040 instructions)	_____
5. Enter 50% of line 2	_____
6. Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form 1040, enter this alternative tax on line 12, page 1 of Form 1040	_____

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

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

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

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

If the total distributions to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), are paid to the employee in one taxable year, on account of the employee's separation from service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. (See section 402(a)).

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

Gains and losses from transactions described in section 1231 (see below) shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these gains exceeds the total of these losses. If the total of these gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets. Thus, in the event of a net gain, all these transactions should be entered in Part I of Schedule D. In the event of a net loss, all these transactions should be entered in Part II 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.

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 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.

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

Special Rule—Deferring gain when buying new residence.—You may defer being taxed on the gain from the sale of your principal residence until the final disposition of the property if all of the following conditions apply:

- (a) You sell or exchange your principal residence at a gain,
- (b) Within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence,
- (c) The cost of the new residence equals or exceeds the adjusted sales price of the old residence.

If, instead of purchasing another residence, you begin construction of a new residence (either 1 year before or within 1 year after the sale of your old residence) and use it as your principal residence not later than 18 months after the sale, the gain on the sale may be deferred until the final disposition of the property if your costs

(Instructions continued on reverse side of duplicate)

COMPUTATION OF ALTERNATIVE TAX

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$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

1. Enter the amount from line 11d, page 1 of Form 1040	_____
2. Enter amount from line 10a on reverse side	_____
3. Subtract line 2 from line 1	_____
4. Enter tax on amount on line 3 (use applicable tax rate schedule on page 9 of Form 1040 instructions)	_____
5. Enter 50% of line 2	_____
6. Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form 1040, enter this alternative tax on line 12, page 1 of Form 1040	_____

INSTRUCTIONS (Continued from reverse side of original)

attributable to construction during, plus the cost of land acquired within, the period beginning 1 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 have acquired your new residence and used it as your principal residence, enter in column (g) 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 (g). When you do replace within the required period, you must advise the District Director, giving full details. When you decide not to replace, or the period has passed, you must file an amended return, if you previously filed a return. Since any additional tax due will bear interest from the due date of the original return until paid, it is advisable to file the amended return for the year of sale as promptly as possible. Form 2119 is available at any Internal Revenue Service office for reporting the sale or exchange of your residence or for figuring your new basis.

Losses on securities becoming worthless.—If (a) shares of stock become worthless during the year or (b) corporate securities with interest coupons or in registered form become worthless during the year, and are capital assets, the loss therefrom shall be considered as from the sale or exchange of capital assets as of the last day of such taxable year.

Losses on small business stock.—If you had a loss on section 1244 stock which would (but for that section) be treated as a loss from the sale or exchange of a capital asset, it shall be treated as a loss from the sale or exchange of an asset which is not a capital asset to the extent provided in that section.

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 (g) 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.

Limitation on allowable capital losses.—If line 9 shows a net loss, the loss shall be allowed as a deduction, only to the extent of the smaller of (1) taxable income of the current year (or adjusted gross income if tax table is used) or (2) \$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 loss over the lesser of items (1) and (2) above is called "capital loss carryover." The capital loss carryover of each year should be kept separate, since the law limits the use of such carryover to the five succeeding years. In offsetting your capital gain and income of 1962 by prior year loss carryovers, use any capital loss carryover from 1957 before using any such carryover from 1958 or subsequent years. Any 1957 carryover which cannot be used in 1962 must be excluded in determining total loss carryover to 1963 and subsequent years.

"Wash sales" losses.—Losses from the sale or other disposition of stocks or securities are not deductible (unless sustained in connection with the taxpayer's trade or business) if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option to acquire, substantially identical stock or securities.

Losses in transactions between certain persons.—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see Section 707(b).

Long-term capital gains from regulated investment companies.—Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of the undistributed capital gains of a regulated investment company. You are entitled to a credit of 25 percent of this amount which should be claimed on line 1, 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.

<p>SCHEDULE F (Form 1040) U.S. Treasury Department Internal Revenue Service</p>	<p>SCHEDULE OF FARM INCOME AND EXPENSES (Compute social security self-employment tax on Schedule F-1 (Form 1040)) Attach this schedule to your income tax return, Form 1040</p>	<p>1962</p>
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Name and address as shown on Form 1040 _____ Your Social Security Number _____

Business name and address _____
Location of farm(s) and number of acres in each farm _____ Employer identification number _____

FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD

PART I. Report receipts from sale of livestock held primarily for sale in the applicable column below. (Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE					OTHER FARM INCOME		
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	Items	3. Amount
Cattle.....		\$.....	Eggs.....		\$.....	Mdse. rec'd for produce.....	\$.....
.....			Meat products.....			Machine work.....	
Sheep.....			Poultry, dressed.....			Breeding fees.....	
Swine.....			Wool.....			Wood and lumber.....	
Poultry.....			Honey.....			Other forest products.....	
Bees.....			Sirup and sugar.....			Patronage dividends, rebates or refunds.....	
Grain.....			Other (specify):.....			Agricultural program pay- ments.....	
Hay.....						Other (specify):.....	
Cotton.....							
Tobacco.....							
Vegetables.....							
Fruits and nuts.....							
Dairy products.....							
Total of columns 1, 2, and 3. Enter here and on line 1 of Part IV below.....							\$.....

PART II. SALES OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
.....		\$.....	\$.....	\$.....
.....				
.....				
.....				
Totals (enter amount from column e, on line 2 of Part IV below).....		\$.....	\$.....	\$.....

PART III. FARM EXPENSES FOR TAXABLE YEAR (see instructions)
(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

Items	1. Amount	Items	2. Amount *	Items	3. Amount
Labor hired.....	\$.....	Veterinary, medicine.....	\$.....	Other (specify):.....	\$.....
Repairs, maintenance.....		Gasoline, fuel, oil.....			
Interest.....		Storage, warehousing.....			
Feed purchased.....		Taxes.....			
Seed, plants purchased.....		Insurance.....			
Fertilizers, lime.....		Utilities.....			
Machine hire.....		Rent of farm, pasture.....			
Supplies purchased.....		Freight, trucking.....			
Breeding fees.....		Conservation expenses.....			
Total of columns 1, 2, and 3. Enter here and on line 4 of Part IV below (cash method) or line 6, Part VII (accrual method).....					\$.....

PART IV. SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

1. Sale of livestock and produce raised and other farm income.....	\$.....	4. Farm expenses (from Part III).....	\$.....
2. Profit (or loss) on sale of purchased livestock and other purchased items.....		5. Depreciation (from Part V).....	
3. Gross profits*.....	\$.....	6. Other farm deductions (specify):.....	
		7. Total deductions.....	\$.....
8. Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on line 8, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1.....			\$.....

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

SCHEDULE F-1 (Form 1040) <small>U.S. Treasury Department Internal Revenue Service</small>	COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX ON FARM EARNINGS (For social security) (See instructions—page 2)	1962
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- ▶ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.
- ▶ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.
- ▶ If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 1 and 2 (line 3, if applicable), and use separate Schedule C-3 to compute your self-employment tax. Net farm earnings from self-employment should be entered on line 5(d) of separate Schedule C-3 (Form 1040).

NAME AND ADDRESS (as shown on page 1, Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)	Your Social Security Number
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CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 3, below) by a farmer (1) whose GROSS profits are \$1,800 or less, or (2) whose GROSS profits are more than \$1,800 and NET profits are less than \$1,200. If your GROSS profits from farming are not more than \$1,800 and you elect to use the optional method, you need not complete lines 1 and 2.

Computation Under Regular Method

1. Net farm profit (or loss) from:		
(a) Line 8, page 1, Schedule F (cash method), or line 10, page 2 (accrual method).....	\$	
(b) Farm partnerships.....	\$	
2. Net earnings from self-employment from farming. Add lines 1 (a) and (b).....	\$	
Computation Under Optional Method		
3. If gross profits from farming are:* (a) Not more than \$1,800, enter two-thirds of the gross profits.....	\$	
(b) More than \$1,800 and the net farm profit is less than \$1,200, enter \$1,200.....	\$	

*NOTE.—Gross profits from farming are the total of the gross profits on line 3, Part IV (cash method), or line 5, Part VII of Schedule F (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 2.

If line 2 (or line 3, if you choose the optional method) is under \$400, do not fill in rest of page.

Computation of Social Security Self-Employment Tax

4. The largest amount of combined wages and self-employment earnings subject to social security tax is.....	\$	4,800	00
5. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G of Schedule SE below.....	\$		
6. Balance (line 4 less line 5).....	\$		
7. Self-employment income. Enter here and in item H of Schedule SE below your choice of EITHER :			
(a) REGULAR METHOD. —The smaller of line 2 or 6.....	\$		
(b) OPTIONAL METHOD. —The smaller of line 3 or 6.....	\$		
8. Self-employment tax—if line 7 is \$4,800, enter \$225.60; if less, multiply the amount on line 7 by 4.7%. Enter this amount here and on line 13, page 1, Form 1040.....	\$		

Do not detach

c59-16-77169-1

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

SCHEDULE SE (Form 1040)
U.S. Treasury Department
Internal Revenue Service

U.S. REPORT OF SELF-EMPLOYMENT INCOME
 For crediting to your social security account

1962

Indicate year covered by this return (even though income was received only in part of year): Calendar year 1962 <input type="checkbox"/> or other taxable year beginning _____ 1962, ending _____. A. If less than 12 months, was short year due to (a) <input type="checkbox"/> Death, or (b) <input type="checkbox"/> Change in accounting period, or (c) <input type="checkbox"/> Other.	PLEASE DO NOT WRITE IN THIS SPACE
B. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)	CHECK HERE IF YOU USE OPTIONAL METHOD. <input type="checkbox"/>
C. FARM ADDRESS (rural route, post office, State)	
D. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW	
E. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD	F. ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED)..... \$
PRINT OR TYPE HOME ADDRESS (number and street, or rural route)	G. ENTER AMOUNT FROM LINE 5, IF ANY..... \$
(City or town, postal zone number, State)	H. ENTER AMOUNT FROM LINE 7..... \$

SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 1 of this form for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Optional method for computing net earnings from self-employment from farming.—If a farmer's gross profits for the year from farming are not more than \$1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than \$1,800 and his actual net earnings from farming are less than \$1,200, he may report \$1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedules F and F-1 (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of one or more farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of Schedule F. "Material participation" means the taking of an important part in the actual production or in the making of management decisions. If there was no material participation, report such rental income in Part IV of Schedule B (Form 1040).

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 1 of Schedule C-3 (Form 1040). Fill in Schedule F-1 (Form 1040) through line 3.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 1 of this Schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F-1, or a separate Schedule C-3, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on line 6 or 8, on page 1, Form 1040, and the combined self-employment tax should be entered on line 13, page 1, of Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships which follow.)

If separate income tax returns are filed by husband and wife, Schedules F and F-1 or Schedules C and C-3, whichever are appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on line 6 or line 8, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Part V of Schedule B for income tax purposes, and on line 1(b), page 1, of separate Schedule F-1 for self-employment tax purposes. (Use separate Schedule C-3, to report nonfarm income for social security purposes.)

Note: If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net farm earnings from self-employment the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Part IV of Schedule B. See, however, "Farm Rentals" under "Share-Farming Arrangements" on this page.

Property gains and losses.—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be entered on line 3, Part V of Schedule B.

Other items.—Any other item of income or expense which was included in line 2 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 2 and an explanation attached.

SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 1 of Schedule F-1, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond its due date.

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

U.S. Treasury Department—Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1962

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year.

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) income received from all other sources. Farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, depletion, amortization, etc.

ACCURAL METHOD

For a farmer using an accrual method, the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories may value their inventories according to the "farm-price method," in addition to other methods, which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

INCOME

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value.

The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions.

Recoveries from insurance on growing crops should be included.

A farmer, who rents all or a part of his crop land on a crop share basis, under a bona fide rental agreement, and who receives crop shares as rent, shall report the crop shares as rental income only for the year in which they are reduced to money, or the equivalent of money.

If a farmer pledges commodities as security for a loan from the Commodity Credit Corporation, income is not considered received until the pledged commodities are sold. However, a farmer may elect to include in income amounts received during the year as loans from the Corporation. If he does so elect he should file with his return a statement showing details of such loans, and he must continue to report similar loans as income until he receives permission from the Commissioner to change his method of accounting.

Patronage dividends received from cooperatives in cash or its equivalent are to be included in farm income to the extent of their fair market value in the year received. Documents such as negotiable instruments and capital stock are considered to have a fair market value at the time of receipt unless it is clearly established to the contrary. However, any revolving fund certificate, retain certificate, letter of advice, or similar document, which is payable only in the discretion of the cooperative association, or which is otherwise subject to conditions beyond your control, are to be included in income only in the year cash or other property becomes subject to payment on demand, regardless of your accounting method. Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income.

Report gains and losses from sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. Some of these expenses are:

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), of fences,

drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Fertilizers and lime.—The cost of fertilizer, lime, or other materials used to enrich, neutralize, or condition land used in farming may be either capitalized or deducted as an expense.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, and other similar farm supplies purchased.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Rent of farm, part of farm, or pasture.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Other farm expenses.—Fees paid for advertising farm products; expenditures for stamps, stationery, account books, and other office supplies purchased for farm use; expenditures for travel in connection with the farm; and similar expenditures.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See page B-3 of the instructions for Form 1040 for methods of computing depreciation. The depreciation instructions also discuss the new standards and procedures for use in determining depreciation under a recently issued revenue procedure (Rev. Proc. 62-21). While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, to the extent not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The total loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible, while in the case of animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible to the extent the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Part V of Schedule B (Form 1040). See page B-3 of the instructions for Form 1040.

Additional information available.—More information and illustrative examples are contained in I.R.S. Publication No. 225, Farmer's Tax Guide. This booklet may be obtained free of charge from your county agricultural agent or any Internal Revenue Service Office.

FORM 2948	U.S. Treasury Department—Internal Revenue Service MEDICAL AND DENTAL EXPENSE STATEMENT (Attach this statement to your income tax return or use it as a guide to prepare your own statement. See example on reverse side)	1962
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This statement is for the use of taxpayers who are entitled to a larger deduction for medical and dental expenses paid for the persons listed in Group I below. The medical and dental expenses of persons in Group I do not have to be reduced by 3 percent of the taxpayer's total income (line 9, page 1, Form 1040) as is required for persons listed in Group II below. All persons are subject to the reduction of their medicine and drug expenses by 1 percent of the taxpayer's total income.

GROUP I

- a. Taxpayer and wife if **EITHER** is 65 years of age or older,
 b. Each 65-year-old (or over) dependent parent of the taxpayer or his wife.

GROUP II

- a. Taxpayer and wife if **BOTH** are under 65 years of age,
 b. Dependent parents, who are under 65 years of age, of taxpayer or wife,
 c. All other dependents regardless of age.

If all the persons for whom medical and dental expenses were paid are in Group II, use the simpler medical and dental expense schedule on page 2 of Form 1040.

Note: Do not deduct any expenses for which you received reimbursement from insurance or other sources.

Name of taxpayer claiming the deduction

Name(s) of dependent parent(s) 65 years of age or over, if any

MEDICINE AND DRUGS

(Enter other medical and dental expenses in lines 7 and 10)

1. Amount taxpayer paid for medicine and drugs for persons in Group I (see list above) \$.....
 2. Amount taxpayer paid for medicine and drugs for persons in Group II (see list above)
 3. Line 1 plus line 2
 4. 1% of line 9, page 1, Form 1040
 5. Excess, if any, of line 3 over line 4 \$.....

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP I

6. Portion of medicine and drugs for persons in Group I:
 (a) If line 1 or 5 is zero, enter zero;
 (b) If line 2 is zero, enter amount on line 5; or
 (c) In all other cases, multiply the amount on line 1 by the amount on line 5, divide the answer by the amount on line 3, and enter the result \$.....
 7. Amount taxpayer paid for medical and dental expenses (other than medicine and drugs) for persons in Group I
 8. Medical and dental expenses for persons in Group I. (Line 6 plus line 7) \$.....

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP II

9. Portion of medicine and drugs for persons in Group II. Amount on line 5 less the amount on line 6 \$.....
 10. Amount taxpayer paid for medical and dental expenses (other than medicine and drugs) for persons in Group II
 11. Line 9 plus line 10
 12. 3% of line 9, page 1, Form 1040
 13. Medical and dental expenses for persons in Group II. Excess, if any, of line 11 over line 12 \$.....

TOTAL DEDUCTION FOR MEDICAL AND DENTAL EXPENSES

14. Line 8 plus line 13. Enter here and on line 7 of the medical and dental expense schedule on page 2 of Form 1040 (See "**Maximum Limitations**" below) \$.....

MAXIMUM LIMITATIONS

- A. The amount on line 14 may not exceed \$5,000 multiplied by the number of persons for whom exemptions were claimed on the individual income tax return. (If taxpayer or wife is 65 or over and in addition is disabled, see "B.") The deduction is further limited by the following amounts:
- (1) \$10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax rates,
 - (2) \$10,000 if the taxpayer is married but files a separate return,
 - (3) \$20,000 if the taxpayer files a joint return, is a head of household, or is a widow or widower entitled to the special tax rates.
- B. If the taxpayer (or his wife) is 65 years of age or over and in addition is disabled, he may qualify for an increased maximum limitation. For this purpose disabled means that any individual is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or to be of long-continued and indefinite duration. For further information, consult your nearest Internal Revenue Service office.

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STATISTICS OF INCOME

Publications in Preparation

Corporation Income Tax Returns with accounting periods ended July 1962-June 1963

Receipts, deductions, net income and income subject to tax, income tax, foreign tax credit, investment credit, and distributions to stockholders. Also total assets, depreciable assets, and inventories. Special subjects covered include investment credit items, sales of certain business property, patterns of prior-year income, and payments on declarations of estimated tax. Classifications by industrial group and month accounting period ended, as well as by size of total assets, business receipts, net income, income taxed at normal tax and surtax rates, income tax, and investment credit. Separate information for returns with net income, consolidated returns, and returns of small business corporations electing to be taxed through shareholders. Historical summary, 1953 through 1962.

Foreign Income and Tax reported in foreign tax credit schedules of domestic corporation income tax returns with accounting periods ended July 1961-June 1962

Taxable income from foreign sources, foreign dividends received, foreign income tax paid or deemed paid, net income, income subject to tax, U. S. income tax, and foreign tax credit against the U. S. income tax. Classifications by industrial group and foreign country or area. Size classifications by total assets, net income, and U. S. income tax. Foreign tax credit and other information reported on Western Hemisphere trade corporation returns. Historical summary.

U. S. Business Tax Returns with accounting periods ended July 1962-June 1963

SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS

Receipts, profits, inventory valuation methods, income statements, investment credit claimed, State data, ratios of net profit to business receipts and receipts to inventory for the three types of business organizations. Income from farming and other sources for sole proprietorship farms. Selected balance sheet items for corporations. Classifications by industry, size of business receipts, size of profit or loss, and for partnerships and corporations, by size of total assets. Historical data for selected years.

FIDUCIARY, GIFT, and ESTATE TAX RETURNS FILED DURING 1963

FIDUCIARY INCOME TAX RETURNS FOR 1962: Sources of income, deductions, exemptions, income tax, tax credits, and tax payments. Classifications by trusts (bank-administered, grantor, testamentary, and inter vivos) and estates, size of total income, tax rate, tax status, type of tax, and States. Historical summary, 1952 through 1962. GIFT TAX RETURNS: Total gifts, exclusions, deductions, specific exemption, and gift tax. Classifications by type of gift, size of taxable and total gift, tax rate, tax status, recurrent donors, consent status, use of specific exemption, and States. ESTATE TAX RETURNS: Gross estate, deductions, exemption, estate tax, tax credits, real estate, stocks, bonds, life insurance, annuities, executor's commissions, attorney's fees, and funeral expenses. Classifications by type of property, tax rate, tax status, size of gross estate and excess of gross estate over indebtedness, method of estate valuation, and States. Historical summary, 1951 through 1963.

Individual Income Tax Returns for 1963, Preliminary

Sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax payments, by size of adjusted gross income for all returns, returns with standard deduction, and returns with itemized deductions. Taxable income and tax by tax rates. Selected sources of income by States.

Recent Publications

U. S. Business Tax Returns with accounting periods ended July 1962-June 1963, Preliminary, Sole Proprietorships, Partnerships, and Corporations (65 pp., 20¢)

Corporation Income Tax Returns with accounting periods ended July 1962-June 1963, Preliminary (29 pp.)

State and Metropolitan Area Data for Individual Income Tax Returns, 1959, 1960 and 1961 (32 pp.)

Fiduciary, Gift, and Estate Tax Returns filed during 1961 (96 pp., 60¢)